

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Rate Pools

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	UAL (excluding Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
OPSRP	11,806.2	10,251.2	1,555.0	12,684.1	12%
School District Pool (Tier One/Tier Two)	31,865.4	26,208.7	5,656.7	4,141.8	137%
State & Local Government Rate Pool (Tier One/Tier Two)	47,155.1	36,315.8	10,839.3	7,439.5	146%
State Judiciary (Tier One/Tier Two)	359.8	293.1	66.8	29.6	226%

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 One/Tier Two)	31,865.4	26,208.7	3,682.1	1,974.7	4,141.8	48%
State & Local Government Rate Pool (Tier One/Tier Two)	47,155.1	36,315.8	2,817.2	8,022.1	7,439.5	108%

Independent Employers

City	Employer Number	Employer Name	Tier One/Tier Two Actuarial Accrued Liability	Tier One/Tier Two Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
	2167	City of Athena	2,368,874	2,152,609	34,977	0	251,242	284,648	88%
	2106	City of Beaverton	314,653,757	210,494,287	6,031,139	0	110,190,609	49,081,847	225%
	2107	City of Bend	257,412,495	186,563,633	7,285,394	24,800,030	53,334,226	59,289,058	90%
	2149	City of Canyonville	1,536,022	1,469,542	47,756	0	114,236	388,642	29%
	2186	City of Chiloquin	387,910	551,253	31,229	0	(132,114)	254,142	(52%)
	2162	City of Clatskanie	9,845,848	6,685,335	85,878	1,988,524	1,257,867	698,879	180%
	2152	City of Coos Bay	70,509,616	51,107,973	984,775	0	20,386,418	8,014,166	254%
	2165	City of Cornelius	24,335,079	20,327,422	350,152	0	4,357,809	2,849,563	153%
	2127	City of Cottage Grove	54,183,333	43,409,863	643,587	0	11,417,057	5,237,558	218%

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2257	City of Culver	1,198,696	653,993	21,782	0	566,485	177,264	320%
2262	City of Dufur	845,378	675,156	21,164	0	191,386	172,232	111%
2282	City of Eagle Point	5,113,536	3,571,620	115,680	0	1,657,596	941,416	176%
2111	City of Eugene	1,098,451,078	878,265,431	15,300,557	7,576,903	227,909,301	124,517,037	183%
2112	City of Forest Grove	463,707	317,596	475,224	0	621,335	3,867,408	16%
2248	City of Fossil	626,904	531,264	10,998	0	106,638	89,505	119%
2309	City of Gearhart	4,048,445	2,774,382	94,788	0	1,368,851	771,391	177%
2264	City of Gervais	2,360,487	1,469,740	82,258	0	973,005	669,420	145%
2250	City of Gold Beach	4,911,697	4,659,009	109,005	0	361,693	887,092	41%
2114	City of Gresham	399,402,982	264,397,550	6,876,287	12,942,375	128,939,344	55,959,717	230%
2210	City of Helix	157,854	143,208	1,860	0	16,506	15,134	109%
2115	City of Hillsboro	336,898,560	239,679,546	9,906,778	8,403,007	98,722,785	80,622,069	122%
2222	City of Jacksonville	7,001,389	4,643,623	161,107	0	2,518,873	1,311,098	192%
2232	City of Joseph	1,195,249	1,081,165	32,675	0	146,759	265,910	55%
2279	City of Keizer	39,856,885	21,740,691	872,821	0	18,989,015	7,103,077	267%
2283	City of Maupin	1,632,878	672,054	58,054	0	1,018,878	472,451	216%
2246	City of Merrill	743,051	849,689	9,831	0	(96,807)	80,004	(121%)
2195	City of Metolius	559,650	1,023,946	17,867	0	(446,429)	145,404	(307%)
2290	City of Molalla	17,039,340	17,922,223	488,602	0	(394,281)	3,976,276	(10%)
2174	City of Mt Angel	6,970,791	6,484,609	115,532	0	601,714	940,212	64%
2118	City of Ontario	52,650,750	36,735,651	405,927	5,292,187	11,028,839	3,303,460	334%
2218	City of Prairie City	2,449,830	1,741,929	18,852	0	726,753	153,415	474%
2146	City of Prineville	27,848,900	18,964,558	637,604	4,459,018	5,062,928	5,188,871	98%
2297	City of Rainier	6,712,336	5,529,059	140,797	0	1,324,074	1,145,818	116%
2101	City of Salem	761,937,948	569,709,750	12,674,598	42,324,492	162,578,304	103,146,794	158%
2219	City of Sheridan	5,618,277	4,713,210	133,547	0	1,038,614	1,086,816	96%
2213	City of Stanfield	3,131,599	3,852,468	93,917	0	(626,952)	764,306	(82%)

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Independent Employers

City		Tier One/Tier Two Actuarial Accrued Liability	Tier One/Tier Two Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
Employer Number	Employer Name							
2129	City of Sweet Home	12,042,961	10,317,661	96,399	0	1,821,699	784,501	232%
2261	City of Waldport	4,595,048	4,095,397	100,337	0	599,988	816,549	73%
2189	City of Willamina	2,103,584	3,352,807	77,268	0	(1,171,955)	628,816	(186%)
2253	Town of Butte Falls	408,882	225,752	19,118	0	202,248	155,587	130%

County		Tier One/Tier Two Actuarial Accrued Liability	Tier One/Tier Two Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
Employer Number	Employer Name							
2001	Clackamas County	1,124,653,847	838,720,793	22,659,347	0	308,592,401	184,403,399	167%
2002	Curry County	71,649,998	53,340,378	781,323	0	19,090,943	6,358,463	300%
2003	Douglas County	407,697,784	311,841,649	3,573,105	0	99,429,241	29,078,185	342%
2006	Jefferson County	44,478,774	36,800,868	925,152	6,344,383	2,258,675	7,528,956	30%
2008	Lane County	894,055,054	701,932,568	14,255,115	15,179,714	191,197,887	116,009,148	165%
2014	Linn County	312,568,928	226,467,374	5,421,047	0	91,522,601	44,116,874	207%
2039	Malheur County	54,538,616	47,357,450	1,117,150	0	8,298,316	9,091,445	91%
2897	Morrow County	0	10,593	34,579	0	23,986	281,410	9%
2037	Polk County	123,978,529	92,814,082	2,863,966	0	34,028,413	23,307,160	146%
2050	Wallowa County	1,830,056	1,535,570	63,116	0	357,602	513,645	70%
2015	Yamhill County	114,470,072	90,400,438	4,784,643	0	28,854,277	38,937,767	74%

Special Districts		Tier One/Tier Two Actuarial Accrued Liability	Tier One/Tier Two Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
Employer Number	Employer Name							
2664	Applegate Valley Rural Fire Protection District #9	4,007,346	2,326,228	73,497	0	1,754,615	598,123	293%
2702	Banks Fire District #13	1,316,129	835,154	24,407	0	505,382	198,630	254%
2596	Bend Parks & Recreation	28,693,463	20,643,362	1,188,206	2,153,553	7,084,754	9,669,705	73%
2648	Black Butte Ranch Rural Fire Protection District	6,435,172	4,121,750	59,397	327,991	2,044,828	483,380	423%
2833	Boardman Fire & Rescue District	843,671	256,495	90,784	0	677,960	738,804	92%
2779	Brownsville Rural Fire Protection District	886,253	765,635	13,902	0	134,520	113,136	119%
2890	Central Cascades Fire & EMS	0	32	5,749	0	5,717	46,786	12%

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Independent Employers

Special Districts

Employer Number	Employer Name	Tier One/Tier Two Actuarial Accrued Liability	Tier One/Tier Two Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2678	Central Oregon Regional Housing Authority	3,134,631	2,608,128	156,019	0	682,522	1,269,696	54%
2645	Chiloquin Agency Lake Rural Fire Protection District	783,056	440,562	36,857	0	379,351	299,942	126%
2693	City-County Insurance Services	14,574,721	12,085,194	931,758	0	3,421,285	7,582,711	45%
2518	Clackamas County Housing Authority	20,094,422	18,515,376	388,097	0	1,967,143	3,158,364	62%
2870	Clackamas River Water Providers	219,798	141,467	24,726	0	103,057	201,220	51%
2679	Columbia River People's Utility District	27,584,557	17,290,248	603,626	2,242,599	8,655,336	4,912,353	176%
2828	Deschutes Public Library District	13,825,550	11,402,762	656,303	0	3,079,091	5,341,043	58%
2527	Deschutes Valley Water District	16,285,041	11,584,671	201,534	2,972,734	1,929,170	1,640,101	118%
2729	Douglas County Fire District #2	57,885,734	21,887,883	528,360	0	36,526,211	4,299,834	849%
2529	East Fork Irrigation District	3,018,701	2,312,227	38,848	0	745,322	316,144	236%
2618	Estacada Cemetery District	164,062	564,352	8,157	0	(392,133)	66,382	(591%)
2623	Evans Valley Fire District #6	692,137	526,940	15,540	0	180,737	126,465	143%
2785	Fern Ridge Community Library	572,104	482,347	36,347	0	126,104	295,794	43%
2608	Gaston Rural Fire Protection District	516,338	301,970	33,652	0	248,020	273,861	91%
2891	Grant County Emergency Communications Agency	39,934	36,221	33,514	0	37,227	272,736	14%
2894	Greater Toledo Pool Recreation District	0	15	1,928	0	1,913	15,686	12%
2698	Halsey Shedd Rural Fire Protection District	980,003	634,099	24,727	0	370,631	201,228	184%
2771	Harbor Water PUD	1,464,858	1,059,211	37,782	0	443,429	307,470	144%
2717	Ice Fountain Water District	2,000,042	568,257	47,635	0	1,479,420	387,655	382%
2556	Jackson County Fire District #5	25,879,688	17,872,238	399,279	0	8,406,729	3,249,357	259%
2575	Jefferson County Rural Fire Protection District #1	2,554,497	2,392,044	44,665	0	207,118	363,486	57%
2841	Jefferson County Soil & Water Conservation District	360,898	332,602	30,283	0	58,579	246,448	24%
2809	Juntura Road District #4	54,566	19,276	7,124	0	42,414	57,979	73%
2515	Klamath County Fire District #1	59,844,124	35,340,344	837,207	0	25,340,987	6,813,253	372%
2760	Knappa Svensen Burnside Rural Fire Protection District	1,024,169	186,340	13,582	0	851,411	110,529	770%
2881	Lake Chinook Fire and Rescue District	0	105	6,741	0	6,636	54,856	12%
2644	Lakeside Water District	795,466	883,720	33,779	0	(54,475)	274,897	(20%)

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2521	League of Oregon Cities	11,114,501	7,586,110	223,973	0	3,752,364	1,822,710	206%
2597	Mapleton Water District	383,087	199,454	6,042	0	189,675	49,174	386%
2877	Mid-Columbia Fire And Rescue V1-801	275,292	17,078	291,066	0	549,280	2,368,717	23%
2782	Millington Rural Fire Protection District	542,505	205,975	7,336	0	343,866	59,698	576%
2861	Mt Angel Fire District	87,175	67,611	18,633	0	38,197	151,641	25%
2724	Nehalem Bay Wastewater Agency	2,655,057	1,711,130	42,468	0	986,395	345,605	285%
2740	Neskowin Regional Sanitary Authority	50,571	373,751	24,543	0	(298,637)	199,732	(150%)
2835	North Clackamas County Water Commission	1,262,117	561,934	21,901	0	722,084	178,233	405%
2637	Northeast Oregon Housing Authority	5,178,192	2,776,228	102,744	0	2,504,708	836,137	300%
2550	Nyssa Road Assessment District #2	1,200,134	1,066,880	26,936	0	160,190	219,208	73%
2685	Oregon Community College Association	2,728,030	2,522,451	65,273	0	270,852	531,197	51%
2876	Oregon Municipal Electric Utilities Association	87,941	94,336	17,848	0	11,453	145,245	8%
2533	Owyhee Irrigation District	10,790,962	8,962,026	156,844	0	1,985,781	1,276,408	156%
2688	Polk County Fire District #1	8,720,371	7,153,007	208,068	0	1,775,432	1,693,273	105%
2613	Polk Soil & Water Conservation District	559,761	487,923	25,257	0	97,095	205,543	47%
2507	Port of Astoria	6,748,319	6,543,367	191,689	0	396,641	1,559,980	25%
2633	Port of Cascade Locks	8,394,179	8,161,141	89,541	0	322,579	728,688	44%
2570	Port of Columbia County	2,219,422	2,537,360	120,451	0	(197,487)	980,237	(20%)
2788	Port of Hood River	4,353,651	3,662,139	169,587	0	861,099	1,380,108	62%
2581	Port of Umatilla	2,300,455	2,311,089	22,655	0	12,021	184,372	7%
2689	Redmond Area Park & Recreation District	2,414,544	2,357,156	85,273	0	142,661	693,961	21%
2672	Rockwood Water PUD	10,234,803	7,845,258	256,010	0	2,645,555	2,083,431	127%
2747	Salem Housing Authority	18,856,852	14,288,186	318,395	0	4,887,061	2,591,122	189%
2885	Siletz Rural Fire Protection District	0	140	250	0	110	2,037	5%
2859	South Lane County Fire and Rescue	7,229,427	2,902,036	325,216	0	4,652,607	2,646,629	176%
2803	Southwestern Polk County Rural Fire Protection District	59,109	144,554	41,280	0	(44,165)	335,940	(13%)
2845	Sunrise Water Authority	6,325,402	5,180,628	254,861	1,879,919	(480,284)	2,074,077	(23%)

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Special Districts

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2643	Sweet Home Cemetery	627,816	687,304	21,718	0	(37,770)	176,740	(21%)
2722	Tillamook 9-1-1	3,377,721	2,682,485	82,177	0	777,413	668,761	116%
2821	Tillamook County Soil And Water Conservation District	786,247	799,975	21,597	0	7,869	175,762	4%
2783	Tillamook Fire District	1,829,623	1,575,767	41,760	0	295,616	339,850	87%
2865	Tri-County Cooperative Weed Management Area	0	(24,279)	6,335	0	30,614	51,557	59%
2610	Turner Fire District	2,526,361	1,411,903	60,308	0	1,174,766	490,791	239%
2887	Umatilla County Fire District #1	13,162,685	7,632,939	492,045	0	6,021,791	4,004,294	150%
2874	Umatilla-Morrow Radio and Data District	345,385	311,792	28,070	0	61,663	228,439	27%
2536	Valley View Cemetery	23,842	187,212	7,820	0	(155,550)	63,641	(244%)
2797	Vernonia Fire	161,398	263,728	21,358	0	(80,972)	173,810	(47%)
2796	West Side Rural Fire Protection District	545,894	412,005	24,217	0	158,106	197,083	80%
2725	West Valley Fire District	1,311,820	791,604	94,027	0	614,243	765,201	80%
2714	Winchester Bay Sanitary District	421,438	407,977	21,626	0	35,087	175,991	20%
2878	Yamhill Fire Protection District	2,795	6,579	24,513	0	20,729	199,485	10%

Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3465	Adel School District #21	107,462	9,668	0	117,130	78,683	149%
3707	Adrian School District #61	2,821,652	253,867	0	3,075,519	2,065,992	149%
4404	Alliance Charter Academy	2,686,012	241,664	347,678	2,579,998	1,966,677	131%
3037	Alsea School	6,781,450	610,135	0	7,391,585	4,965,325	149%
4306	Amity School District	6,554,051	589,676	6,868,646	275,081	4,798,826	6%
3696	Annex Elementary School	1,080,250	97,191	0	1,177,441	790,951	149%
4447	Arco Iris Spanish Immersion Charter School	1,496,785	134,668	0	1,631,453	1,095,934	149%

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3361	Arlington Public Schools	1,416,657	127,458	0	1,544,115	1,037,265	149%
4352	Armadillo Technical Institute	544,011	48,945	0	592,956	398,321	149%
4367	Arthur Academy Charter School	6,165,984	554,761	0	6,720,745	4,514,686	149%
3415	Ashland Public Schools	28,134,098	2,531,259	0	30,665,357	20,599,569	149%
3446	Ashwood School	111,380	10,021	39,151	82,250	81,551	101%
3935	Athena-Weston School District #29Rj	5,551,597	499,484	0	6,051,081	4,064,837	149%
3003	Baker School District #5J	16,767,453	1,508,588	26,667,730	(8,391,689)	12,277,000	(68%)
4441	Baker Web Academy	14,523,197	1,306,670	0	15,829,867	10,633,773	149%
3264	Bandon School District	6,035,777	543,046	0	6,578,823	4,419,350	149%
4035	Banks School District	7,708,582	693,551	1,724,779	6,677,354	5,644,164	118%
4062	Beaverton School District	406,555,959	36,578,337	193,002,534	250,131,762	297,677,139	84%
4462	Bend International School	1,424,423	128,157	0	1,552,580	1,042,951	149%
3291	Bend-La Pine Public Schools	163,662,549	14,724,920	55,938,884	122,448,585	119,832,457	102%
3510	Bethel School District	48,145,082	4,331,672	70,836,597	(18,359,843)	35,251,458	(52%)
3451	Black Butte School District	459,030	41,299	159,236	341,093	336,098	101%
3283	Brookings-Harbor School District #17C	11,765,933	1,058,595	9,093,125	3,731,403	8,614,925	43%
3016	Burnt River High School	584,280	52,568	0	636,848	427,806	149%
3439	Butte Falls School District	2,262,098	203,524	0	2,465,622	1,656,291	149%
3320	Camas Valley School District #21	2,139,712	192,513	396,158	1,936,067	1,566,681	124%
4333	Canby School District	41,037,713	3,692,213	33,270,862	11,459,064	30,047,497	38%
4467	Cannon Beach Academy	257,742	23,189	0	280,931	188,717	149%
4393	Cascade Heights Public Charter School	1,281,687	115,315	0	1,397,002	938,441	149%
4334	Cascade School District #5	18,451,140	1,660,072	12,091,055	8,020,157	13,509,782	59%
4324	Centennial School District #28	51,981,911	4,676,876	0	56,658,787	38,060,755	149%
4437	Center for Advance Learning	1,248,967	112,371	0	1,361,338	914,484	149%
3288	Central Curry School District #1	3,798,761	341,779	0	4,140,540	2,781,424	149%
3615	Central Linn School District #552C	5,988,345	538,779	0	6,527,124	4,384,620	149%

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3416	Central Point School District #6	39,581,061	3,561,156	0	43,142,217	28,980,947	149%
3859	Central School District #13J	30,782,471	2,769,537	16,763,190	16,788,818	22,538,688	74%
4383	City View Charter School	1,304,607	117,377	0	1,421,984	955,223	149%
4430	Clackamas Charter Alliance #2	126,567	11,387	0	137,954	92,671	149%
4259	Clackamas Education Service District	27,646,711	2,487,408	12,474,215	17,659,904	20,242,709	87%
4429	Clackamas Web Academy	16,657	1,499	0	18,156	12,196	149%
4347	Clatskanie School District #6J	7,612,829	684,936	0	8,297,765	5,574,055	149%
3179	Clatsop County School District #1C	17,578,825	1,581,588	18,473,529	686,884	12,871,080	5%
4446	Coburg Community Charter School	1,389,852	125,047	0	1,514,899	1,017,639	149%
3116	Colton School District #53	4,741,291	426,580	826,705	4,341,166	3,471,536	125%
4295	Columbia Gorge Education Service District (CGESD)	3,893,984	350,346	0	4,244,330	2,851,145	149%
3364	Condon Admin School District #25J	1,338,074	120,388	0	1,458,462	979,728	149%
3242	Coos Bay School District #9	23,503,374	2,114,627	6,519,573	19,098,428	17,208,989	111%
3241	Coquille School District #8	10,349,355	931,144	0	11,280,499	7,577,718	149%
3842	Corbett School District #39	9,253,842	832,579	0	10,086,421	6,775,592	149%
3039	Corvallis School District #509J	62,845,704	5,654,305	30,874,655	37,625,354	46,015,140	82%
3970	Cove School District	2,936,311	264,184	658,257	2,542,238	2,149,945	118%
3394	Crane Elementary School	1,278,042	114,987	0	1,393,029	935,773	149%
3407	Crane Union High School	1,283,579	115,485	0	1,399,064	939,826	149%
4459	Crater Lake Charter Academy	1,848,081	166,274	0	2,014,355	1,353,151	149%
3502	Creswell School District #40	10,038,499	903,176	2,247,004	8,694,671	7,350,112	118%
3274	Crook County School District	27,124,445	2,440,420	20,890,096	8,674,769	19,860,310	44%
3517	Crow-Applegate-Lorane District #66	3,185,356	286,590	0	3,471,946	2,332,293	149%
3445	Culver School District #4	6,911,555	621,841	0	7,533,396	5,060,587	149%
4463	Dallas Community School-Community Innovation Partners	961,529	86,510	0	1,048,039	704,024	149%
3850	Dallas School District	25,605,129	2,303,725	39,800,118	(11,891,264)	18,747,878	(63%)
3843	David Douglas School District	115,540,576	10,395,327	18,215,765	107,720,138	84,597,919	127%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3318	Days Creek School District #15	2,027,744	182,439	0	2,210,183	1,484,699	149%
4291	Dayton Public Schools	7,195,208	647,362	6,912,625	929,945	5,268,276	18%
3375	Dayville School District #16J	890,817	80,148	0	970,965	652,250	149%
4469	Desert Sky Montessori	827,847	74,482	0	902,329	606,143	149%
3396	Diamond School District #7	77,746	6,995	0	84,741	56,925	149%
4273	Double O School District	70,954	6,384	0	77,338	51,952	149%
4237	Douglas Education Service District	21,042,051	1,893,179	3,044,144	19,891,086	15,406,827	129%
3398	Drewsey School	104,669	9,417	0	114,086	76,638	149%
4012	Dufur Schools	4,037,975	363,302	143,039	4,258,238	2,956,574	144%
4444	Eagle Charter School	883,125	79,456	0	962,581	646,617	149%
3417	Eagle Point School District #9	31,396,609	2,824,791	0	34,221,400	22,988,355	149%
4392	Eagleridge High School	1,194,337	107,456	0	1,301,793	874,485	149%
3927	Echo School District	3,164,994	284,758	4,604,582	(1,154,830)	2,317,384	(50%)
4375	Eddyville Charter School	2,224,932	200,180	0	2,425,112	1,629,078	149%
3973	Elgin School District #23	3,230,823	290,681	0	3,521,504	2,365,584	149%
3325	Elkton School District #34	2,461,723	221,484	0	2,683,207	1,802,455	149%
3993	Enterprise School District #21	3,576,922	321,820	0	3,898,742	2,618,994	149%
4401	Eola Hills Charter School	204,640	18,412	0	223,052	149,836	149%
4323	Estacada School District #108	18,137,747	1,631,875	8,476,209	11,293,413	13,280,319	85%
3473	Eugene School District 4J	150,608,389	13,550,421	36,581,650	127,577,160	110,274,302	116%
3887	Falls City School District	2,522,294	226,934	1,497,722	1,251,506	1,846,804	68%
3494	Fern Ridge School District	10,434,295	938,786	5,942,343	5,430,738	7,639,910	71%
3405	Fields-Trout Creek #33	229,692	20,666	0	250,358	168,179	149%
4405	Forest Grove Community School	1,185,512	106,662	75,896	1,216,278	868,023	140%
4313	Forest Grove School District	57,159,542	5,142,714	22,365,792	39,936,464	41,851,776	95%
4114	Fossil School District #21J	1,205,497	108,460	0	1,313,957	882,655	149%
4376	Four Rivers Community School	2,540,372	228,560	0	2,768,932	1,860,041	149%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3399	Frenchglen School District	113,816	10,240	0	124,056	83,335	149%
4468	Frontier Charter Academy	3,417,861	307,509	0	3,725,370	2,502,531	149%
4034	Gaston Public Schools	4,856,641	436,958	3,823,344	1,470,255	3,555,995	41%
4329	Gervais School District #1	9,890,597	889,869	13,323,502	(2,543,036)	7,241,819	(35%)
3160	Gladstone School District #115	17,264,826	1,553,338	16,894,458	1,923,706	12,641,172	15%
3338	Glendale #77	2,696,068	242,569	0	2,938,637	1,974,040	149%
3316	Glide School District #12	6,498,329	584,663	2,590,591	4,492,401	4,758,027	94%
4219	Grant County Education Service District	1,019,522	91,728	423,315	687,935	746,486	92%
3454	Grants Pass School District	55,933,997	5,032,450	0	60,966,447	40,954,441	149%
4260	Greater Albany School District #8J	83,349,687	7,499,073	28,461,311	62,387,449	61,027,998	102%
4332	Gresham-Barlow School District #10	92,035,957	8,280,588	53,802,427	46,514,118	67,388,018	69%
4479	Harmony Academy	531,256	47,798	0	579,054	388,981	149%
4326	Harney County School District #3	7,064,708	635,620	19,200,947	(11,500,619)	5,172,725	(222%)
4294	Harney Education Service District Region XVII	1,653,001	148,722	0	1,801,723	1,210,314	149%
3709	Harper School District #66	1,571,571	141,396	0	1,712,967	1,150,692	149%
4343	Harrisburg School District #7	7,019,106	631,518	0	7,650,624	5,139,335	149%
3957	Helix School District	1,715,893	154,381	0	1,870,274	1,256,364	149%
4258	Hermiston School District #8R	45,862,321	4,126,289	15,147,034	34,841,576	33,580,038	104%
4252	High Desert Education Service District	21,236,134	1,910,641	8,779,915	14,366,860	15,548,933	92%
4341	Hillsboro School District #1J	189,286,382	17,030,327	100,170,694	106,146,015	138,594,030	77%
3409	Hood River County School District	43,194,089	3,886,225	20,230,798	26,849,516	31,626,379	85%
4455	Hope Chinese Charter School	2,178,554	196,007	0	2,374,561	1,595,120	149%
4370	Howard Street Charter School, Inc	758,745	68,265	0	827,010	555,547	149%
3008	Huntington School District #16J	857,214	77,125	0	934,339	627,645	149%
3969	Imbler School District	2,408,883	216,730	0	2,625,613	1,763,765	149%
4408	Inavale Community Partners	650,301	58,508	0	708,809	476,145	149%
4456	Insight School of Oregon Painted Hills	4,255,718	382,892	0	4,638,610	3,116,004	149%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual School Districts

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4223	InterMountain Education Service District	18,680,777	1,680,732	22,288,281	(1,926,772)	13,677,921	(14%)
4374	Ione School District	1,925,708	173,258	0	2,098,966	1,409,988	149%
4220	Jefferson County Education Service District	2,041,325	183,661	2,410,967	(185,981)	1,494,642	(12%)
3729	Jefferson School District #14Cj	7,604,336	684,171	6,640,827	1,647,680	5,567,836	30%
3186	Jewell School District #8	3,531,445	317,728	0	3,849,173	2,585,697	149%
4315	John Day School District	4,788,677	430,843	3,584,554	1,634,966	3,506,232	47%
4327	Jordan Valley School District #3	898,283	80,820	0	979,103	657,716	149%
3986	Joseph School District #6	2,687,960	241,839	0	2,929,799	1,968,104	149%
3520	Junction City School District #69	14,769,067	1,328,791	16,054,241	43,617	10,813,797	0%
3687	Juntura Grade School	92,276	8,302	0	100,578	67,564	149%
4460	Kairos Pdx	1,979,048	178,057	0	2,157,105	1,449,044	149%
4362	Kings Valley Charter School	48,461	4,360	0	52,821	35,483	149%
3456	Klamath County School District	58,542,110	5,267,105	0	63,809,215	42,864,082	149%
3457	Klamath Falls City Schools	25,686,460	2,311,042	0	27,997,502	18,807,428	149%
4346	Knappa School District #4	5,063,411	455,561	0	5,518,972	3,707,391	149%
4443	KNOVA Learning Oregon	1,524,029	137,119	0	1,661,148	1,115,882	149%
3965	La Grande Public Schools	19,650,938	1,768,019	28,160,608	(6,741,651)	14,388,265	(47%)
4293	Lake County Education Service District	927,404	83,440	0	1,010,844	679,038	149%
3461	Lake County School District #7	7,051,569	634,438	10,802,980	(3,116,973)	5,163,104	(60%)
4268	Lake Oswego School District	67,743,484	6,094,964	33,854,310	39,984,138	49,601,257	81%
4276	Lane County Education Service District	16,554,785	1,489,454	4,265,374	13,778,865	12,121,286	114%
4454	Le Monde Immersion	2,245,895	202,066	0	2,447,961	1,644,427	149%
4339	Lebanon Community School District	35,548,832	3,198,372	0	38,747,204	26,028,581	149%
4418	Lewis And Clark Montessori Charter School	1,828,820	164,541	0	1,993,361	1,339,048	149%
3579	Lincoln County School District	41,154,844	3,702,752	77,956,743	(33,099,147)	30,133,259	(110%)
4272	Linn-Benton-Lincoln Education Service District	20,900,456	1,880,440	0	22,780,896	15,303,153	149%
4434	Logos Public Charter School	4,968,077	446,984	0	5,415,061	3,637,587	149%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual School Districts

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3376	Long Creek Schools	725,356	65,261	0	790,617	531,100	149%
4348	Lourdes Charter School	233,330	20,993	0	254,323	170,843	149%
3522	Lowell School District	3,995,766	359,504	0	4,355,270	2,925,669	149%
4360	Luckiamute Valley Charter School	1,841,490	165,681	0	2,007,171	1,348,324	149%
3447	Madras School District	29,370,376	2,642,489	43,708,191	(11,695,326)	21,504,763	(54%)
4407	Madrone Trail Public Charter School	987,469	88,844	0	1,076,313	723,017	149%
4271	Malheur Education Service District Region 14	4,633,392	416,872	0	5,050,264	3,392,534	149%
3498	Mapleton School District	2,264,133	203,707	0	2,467,840	1,657,781	149%
3527	Marcola School District #79	3,602,616	324,132	0	3,926,748	2,637,808	149%
3519	McKenzie School District	3,160,528	284,357	0	3,444,885	2,314,115	149%
4142	McMinnville Schools	59,802,955	5,380,545	22,563,682	42,619,818	43,787,263	97%
4288	Medford School District #549C	107,387,671	9,661,800	19,852,186	97,197,285	78,628,425	124%
4448	Metro East Web Academy	4,269,065	384,093	0	4,653,158	3,125,776	149%
4335	Milton-Freewater Unified School District #7	14,196,968	1,277,319	20,022,638	(4,548,351)	10,394,911	(44%)
4365	Mitch Charter School	1,400,745	126,027	0	1,526,772	1,025,615	149%
4277	Mitchell School	811,650	73,025	0	884,675	594,284	149%
4423	Molalla River Academy	1,605,019	144,405	155,850	1,593,574	1,175,182	136%
4331	Molalla River School District	21,300,082	1,916,394	25,151,960	(1,935,484)	15,595,756	(12%)
4340	Monroe School District #1J	3,167,532	284,987	1,645,791	1,806,728	2,319,242	78%
3372	Monument School District #8	740,114	66,589	1,457,125	(650,422)	541,906	(120%)
3809	Morrow County Schools	21,235,419	1,910,577	24,507,067	(1,361,071)	15,548,410	(9%)
4378	Mosier Community School	1,000,002	89,971	0	1,089,973	732,194	149%
3780	Mt Angel School District #91	6,106,441	549,404	0	6,655,845	4,471,089	149%
4238	Multnomah Education Service District	43,932,053	3,952,621	20,163,071	27,721,603	32,166,710	86%
4363	Multnomah Learning Academy	3,398,407	305,759	0	3,704,166	2,488,288	149%
3257	Myrtle Point School District #41	5,338,432	480,305	0	5,818,737	3,908,759	149%
3920	Neah-Kah-Nie School District	8,591,613	772,998	0	9,364,611	6,290,713	149%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual School Districts

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4336	Nestucca Valley School District #101	5,770,609	519,189	1,750,587	4,539,211	4,225,196	107%
4135	Newberg School District #29Jt	43,886,943	3,948,562	31,472,892	16,362,613	32,133,682	51%
4386	Nixyaawii Community School	681,408	61,307	0	742,715	498,921	149%
3245	North Bend Public Schools	20,910,573	1,881,350	6,801,549	15,990,374	15,310,560	104%
4226	North Central Education Service District	1,100,839	99,044	0	1,199,883	806,026	149%
4321	North Clackamas School District #12	164,363,686	14,788,002	92,506,566	86,645,122	120,345,824	72%
3321	North Douglas School District #22	2,814,216	253,198	0	3,067,414	2,060,547	149%
3463	North Lake School District #14	2,661,942	239,498	345,558	2,555,882	1,949,054	131%
3730	North Marion School District #15	15,061,186	1,355,073	24,912,662	(8,496,403)	11,027,684	(77%)
3967	North Powder School District	2,788,210	250,859	0	3,039,069	2,041,506	149%
4342	North Santiam School District #29J	18,458,919	1,660,772	28,957,664	(8,837,973)	13,515,478	(65%)
4381	North Wasco County School District #21	22,406,237	2,015,917	12,793,045	11,629,109	16,405,674	71%
4280	Northwest Regional Education Service District	50,498,493	4,543,411	0	55,041,904	36,974,607	149%
3694	Nyssa School District #26	11,729,498	1,055,317	0	12,784,815	8,588,248	149%
3307	Oakland School District	4,554,496	409,774	789,850	4,174,420	3,334,767	125%
3524	Oakridge School District	5,121,530	460,790	6,988,060	(1,405,740)	3,749,945	(37%)
3684	Ontario School District #8C	22,134,823	1,991,497	8,397,484	15,728,836	16,206,947	97%
4390	Oregon Charter Academy	17,423,302	1,567,596	0	18,990,898	12,757,208	149%
3122	Oregon City School District #62	72,314,477	6,506,222	106,604,395	(27,783,696)	52,948,102	(52%)
4470	Oregon Family School	2,716,568	244,413	0	2,960,981	1,989,050	149%
4474	Oregon for Quality Virtual Education Inc	1,069,889	96,259	0	1,166,148	783,364	149%
4345	Oregon Trail School District 46	34,899,569	3,139,957	1,655,622	36,383,904	25,553,196	142%
4420	Oregon Virtual Academy	10,238,974	921,213	0	11,160,187	7,496,898	149%
3462	Paisley School District	1,493,253	134,350	329,435	1,298,168	1,093,348	119%
3820	Parkrose School District	28,506,248	2,564,742	23,776,686	7,294,304	20,872,055	35%
3931	Pendleton School District #16R	25,576,574	2,301,156	25,142,608	2,735,122	18,726,971	15%
3865	Perrydale School District #21	2,807,619	252,605	0	3,060,224	2,055,717	149%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual School Districts

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3043	Philomath School District #17J	13,626,736	1,226,014	4,652,080	10,200,670	9,977,391	102%
3414	Phoenix-Talent School District	20,593,612	1,852,833	12,889,208	9,557,237	15,078,484	63%
3958	Pilot Rock School District #2R	3,213,301	289,105	1,796,015	1,706,391	2,352,754	73%
3395	Pine Creek School	80,420	7,236	0	87,656	58,883	149%
3027	Pine-Eagle School District #61	2,779,615	250,085	0	3,029,700	2,035,213	149%
3440	Pinehurst School	269,851	24,279	0	294,130	197,583	149%
3470	Pleasant Hill School District	7,506,092	675,332	412,820	7,768,604	5,495,902	141%
3464	Plush School District	197,640	17,782	0	215,422	144,711	149%
3275	Port Orford-Langlois School District #2Cj	2,257,875	203,144	0	2,461,019	1,653,199	149%
3818	Portland Public Schools	572,480,660	51,506,785	898,198,306	(274,210,861)	419,165,926	(65%)
4403	Portland Village School	2,039,020	183,453	273,604	1,948,869	1,492,955	131%
4433	Powell Butte Community Charter School	1,290,789	116,134	0	1,406,923	945,106	149%
3252	Powers School District	1,666,424	149,930	0	1,816,354	1,220,143	149%
3370	Prairie City School District #4	2,198,170	197,772	1,455,744	940,198	1,609,483	58%
3432	Prospect School District	1,952,133	175,636	0	2,127,769	1,429,337	149%
4320	Rainier School District #13	7,680,198	690,997	4,654,530	3,716,665	5,623,382	66%
4422	Redmond Proficiency Academy	5,222,161	469,844	0	5,692,005	3,823,626	149%
4311	Redmond School District #2J	63,642,536	5,725,997	92,736,459	(23,367,926)	46,598,574	(50%)
4312	Reedsport School District	5,125,485	461,146	2,425,728	3,160,903	3,752,840	84%
4432	Renaissance Public Academy	418,783	37,678	0	456,461	306,629	149%
3824	Reynolds School District	102,273,334	9,201,657	78,089,357	33,385,634	74,883,746	45%
3335	Riddle School District	3,377,872	303,911	0	3,681,783	2,473,252	149%
4350	Ridgeline Montessori	1,447,850	130,265	0	1,578,115	1,060,105	149%
4471	Riverbend Community School	255,755	23,011	0	278,766	187,262	149%
3847	Riverdale School	6,809,110	612,624	3,715,193	3,706,541	4,985,578	74%
4451	River's Edge Academy Charter School	1,041,685	93,722	0	1,135,407	762,714	149%
3424	Rogue River School District	8,206,924	738,387	0	8,945,311	6,009,047	149%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3310	Roseburg Public Schools	44,902,217	4,039,907	71,957,780	(23,015,656)	32,877,057	(70%)
3735	Salem-Keizer Public Schools	392,766,142	35,337,650	201,137,128	226,966,664	287,580,341	79%
4366	Sand Ridge Charter School	1,773,920	159,602	0	1,933,522	1,298,851	149%
3665	Santiam Canyon School District	5,824,440	524,032	3,074,927	3,273,545	4,264,610	77%
4450	Sauvie Island School	1,384,672	124,581	0	1,509,253	1,013,846	149%
4309	Scappoose School District	16,193,939	1,456,988	0	17,650,927	11,857,077	149%
3647	Scio School District #95C	5,852,565	526,562	2,587,141	3,791,986	4,285,203	88%
3187	Seaside Schools	15,462,639	1,391,193	6,620,739	10,233,093	11,321,625	90%
4440	Sheridan Allprep Academy	1,203,343	108,266	436,812	874,797	881,079	99%
4373	Sheridan Japanese School Foundation	368,491	33,154	0	401,645	269,806	149%
4144	Sheridan School District #48J	7,478,474	672,847	628,256	7,523,065	5,475,681	137%
4337	Sherman County School District	2,294,575	206,446	1,987,627	513,394	1,680,070	31%
4411	Sherwood Charter School	1,136,588	102,260	0	1,238,848	832,201	149%
4317	Sherwood School District #88J	42,416,098	3,816,228	8,380,798	37,851,528	31,056,740	122%
4379	Siletz Valley School	1,829,471	164,600	0	1,994,071	1,339,524	149%
4270	Silver Falls School District	32,878,180	2,958,090	49,216,522	(13,380,252)	24,073,150	(56%)
4419	Silvies River Web Academy	3,332,727	299,849	0	3,632,576	2,440,197	149%
3296	Sisters School District	10,993,952	989,139	7,927,414	4,055,677	8,049,687	50%
3537	Siuslaw School District #97J	12,735,100	1,145,793	6,732,773	7,148,120	9,324,542	77%
4232	South Coast Education Service District Region #7	8,282,736	745,208	0	9,027,944	6,064,556	149%
4452	South Columbia Family School	227,047	20,428	0	247,475	166,242	149%
3506	South Lane School District	26,160,823	2,353,721	20,353,083	8,161,461	19,154,753	43%
3319	South Umpqua School District	10,791,897	970,960	16,592,160	(4,829,303)	7,901,744	(61%)
4344	South Wasco County School District #1	2,923,828	263,060	0	3,186,888	2,140,804	149%
4286	Southern Oregon Education Service District	15,692,461	1,411,870	0	17,104,331	11,489,899	149%
4109	Spray School District #1	692,471	62,303	0	754,774	507,022	149%
3487	Springfield School District #19	89,552,671	8,057,163	147,833,379	(50,223,545)	65,569,775	(77%)

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4397	Springwater Environmental Sciences School	1,134,527	102,075	0	1,236,602	830,692	149%
4279	St Helens School District #502	25,742,176	2,316,055	24,154,490	3,903,741	18,848,223	21%
3750	St Paul School District	2,744,454	246,922	0	2,991,376	2,009,468	149%
3942	Stanfield School District	4,595,089	413,426	3,221,987	1,786,528	3,364,489	53%
4412	Summit Learning Charter	4,950,184	445,374	0	5,395,558	3,624,487	149%
4435	Sunny Wolf Charter School	1,161,866	104,534	0	1,266,400	850,709	149%
3397	Suntex School District	73,056	6,573	0	79,629	53,491	149%
3353	Sutherlin School District #130	10,869,773	977,967	10,079,604	1,768,136	7,958,764	22%
4396	Sweet Home Charter School	643,757	57,920	0	701,677	471,354	149%
3618	Sweet Home School District #55	18,582,070	1,671,852	17,891,224	2,362,698	13,605,649	17%
4475	Teach-NW	1,265,956	113,900	0	1,379,856	926,923	149%
4409	The Cottonwood School of Civics and Science	823,714	74,111	0	897,825	603,117	149%
4380	The Emerson School	873,357	78,577	134,647	817,287	639,465	128%
4424	The Ivy School	1,412,489	127,083	0	1,539,572	1,034,213	149%
4371	The Lighthouse School	883,634	79,502	0	963,136	646,990	149%
4400	The Phoenix School	864,416	77,773	0	942,189	632,919	149%
4464	The Valley School Of Southern Oregon	739,836	66,564	0	806,400	541,702	149%
4351	The Village School	404,682	36,410	0	441,092	296,305	149%
4355	Three Rivers Charter School	737,987	66,398	0	804,385	540,348	149%
4338	Three Rivers U J School District	38,562,069	3,469,476	17,991,586	24,039,959	28,234,849	85%
4316	Tigard-Tualatin School District #23J	115,813,051	10,419,842	19,014,760	107,218,133	84,797,423	126%
3902	Tillamook Public Schools	17,958,943	1,615,788	28,539,460	(8,964,729)	13,149,400	(68%)
3533	Triangle Lake Schools	2,742,011	246,702	0	2,988,713	2,007,680	149%
4003	Troy School District #54	106,921	9,620	0	116,541	78,286	149%
3944	Ukiah School	598,521	53,850	0	652,371	438,233	149%
3928	Umatilla School District #6R	11,579,890	1,041,857	13,928,443	(1,306,696)	8,478,706	(15%)
3966	Union County School District	3,361,279	302,418	1,511,036	2,152,661	2,461,103	87%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4330	Vale School District #84	8,784,816	790,381	0	9,575,197	6,432,174	149%
4472	Valley Inquiry Charter School	320,609	28,846	0	349,455	234,747	149%
3230	Vernonia School District	5,593,070	503,215	0	6,096,285	4,095,203	149%
3712	W W Jones School	194,990	17,544	0	212,534	142,770	149%
4224	Wallowa County Region 18	1,656,455	149,033	0	1,805,488	1,212,843	149%
3990	Wallowa School	2,103,959	189,296	0	2,293,255	1,540,503	149%
3195	Warrenton-Hammond School District	9,390,750	844,897	2,556,062	7,679,585	6,875,835	112%
4388	West Lane Tech	588,812	52,976	0	641,788	431,124	149%
3075	West Linn School District	89,471,804	8,049,888	138,054,401	(40,532,709)	65,510,565	(62%)
4473	Willamette Connections Academy	2,942,711	264,759	0	3,207,470	2,154,630	149%
4254	Willamette Education Service District	31,211,504	2,808,137	18,478,530	15,541,111	22,852,823	68%
4314	Willamina School District #30J	8,172,661	735,304	1,374,022	7,533,943	5,983,960	126%
3349	Winston-Dillard Schools	10,386,959	934,527	17,291,379	(5,969,893)	7,605,252	(79%)
3786	Woodburn School District	53,180,434	4,784,709	0	57,965,143	38,938,304	149%
4453	Woodland Charter School	957,287	86,128	0	1,043,415	700,918	149%
4166	Yamhill-Carlton School District #1	7,208,836	648,588	11,924,252	(4,066,828)	5,278,254	(77%)
3324	Yoncalla School District #32	2,820,272	253,743	0	3,074,015	2,064,981	149%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

Individual Community Colleges

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two 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	14,561,692	712,985	0	1,228,096	7,428,762	9,074,011	9,994,335	91%
2999	Central Oregon Community College	34,409,961	1,684,817	0	2,902,049	9,287,937	29,708,890	23,617,083	126%
2919	Chemeketa Community College	78,172,239	3,827,551	0	6,592,848	103,411,004	(14,818,366)	53,653,075	(28%)
2908	Clackamas Community College	49,708,555	2,433,882	0	4,192,293	70,039,483	(13,704,753)	34,117,186	(40%)
2900	Clatsop Community College	10,967,611	537,008	0	924,980	4,743,017	7,686,582	7,527,558	102%
2996	Columbia Gorge Community College	7,656,544	374,888	0	645,734	2,845,342	5,831,824	5,255,026	111%
2906	Klamath Community College	13,205,600	646,586	0	1,113,727	220,185	14,745,728	9,063,589	163%
2904	Lane Community College	68,797,596	3,368,540	0	5,802,215	48,939,376	29,028,975	47,218,842	61%
2910	Linn-Benton Community College	46,555,601	2,279,504	0	3,926,381	20,567,416	32,194,070	31,953,174	101%
2905	Mt Hood Community College	67,240,026	3,292,277	0	5,670,853	103,723,930	(27,520,774)	46,149,812	(60%)
2995	Oregon Coast Community College	4,591,066	224,793	0	387,199	1,361,868	3,841,190	3,151,052	122%
2918	Portland Community College	206,947,734	10,132,792	0	17,453,447	288,586,064	(54,052,091)	142,037,409	(38%)
2922	Rogue Community College	29,295,232	1,434,384	0	2,470,686	45,705,343	(12,505,041)	20,106,617	(62%)
2998	Southwestern Community College	15,330,082	750,608	0	1,292,900	9,563,855	7,809,735	10,521,715	74%
2997	Tillamook Bay Community College	4,102,328	200,862	0	345,980	806,874	3,842,296	2,815,610	136%
2902	Treasure Valley Community College	12,039,068	589,469	0	1,015,344	11,289,550	2,354,331	8,262,946	28%
2903	Umpqua Community College	17,646,032	864,004	0	1,488,222	26,665,653	(6,667,395)	12,111,255	(55%)

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two 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	451,019	(23,127)	5,521	38,038	0	471,451	309,554	152%
2103	City of Albany	47,468,821	0	(5,027,467)	4,003,400	0	46,444,754	32,579,957	143%
2235	City of Amity	486,533	0	(181,174)	41,033	0	346,392	333,929	104%
2104	City of Ashland	26,792,104	(1,373,829)	501,412	2,259,578	0	28,179,265	18,388,609	153%
2105	City of Astoria	11,221,990	(575,434)	717,081	946,434	0	12,310,071	7,702,149	160%
2234	City of Aumsville	1,713,562	(87,867)	(211,080)	144,517	0	1,559,132	1,176,094	133%
2272	City of Aurora	422,222	0	(124,479)	35,609	0	333,352	289,789	115%
2159	City of Baker City	5,969,809	(306,116)	(93,797)	503,479	0	6,073,375	4,097,345	148%
2150	City of Bandon	3,342,669	(171,403)	(34,241)	281,912	0	3,418,937	2,294,222	149%
2231	City of Banks	515,040	0	(145,143)	43,437	0	413,334	353,495	117%
2241	City of Bay City	997,424	(51,145)	(59,667)	84,120	0	970,732	684,576	142%
2178	City of Boardman	2,644,654	(135,611)	(32,683)	223,043	0	2,699,403	1,815,143	149%
2216	City of Brookings	4,414,637	(226,371)	(159,861)	372,319	0	4,400,724	3,029,961	145%
2204	City of Burns	1,299,845	0	(266,164)	109,626	0	1,143,307	892,142	128%
2109	City of Canby	10,618,885	0	(2,258,857)	895,570	843,069	8,412,529	7,288,212	115%
2223	City of Cannon Beach	4,175,581	(214,113)	(234,450)	352,158	0	4,079,176	2,865,887	142%
2198	City of Carlton	1,219,622	0	(267,390)	102,860	0	1,055,092	837,081	126%
2182	City of Cascade Locks	1,313,520	(67,354)	351,860	110,779	0	1,708,805	901,527	190%
2194	City of Cave Junction	940,177	(48,210)	(33,340)	79,292	0	937,919	645,285	145%
2181	City of Central Point	8,653,167	0	(714,403)	729,786	0	8,668,550	5,939,052	146%
2201	City of Coburg	1,418,877	0	(272,728)	119,664	0	1,265,813	973,838	130%
2271	City of Columbia City	716,010	(36,715)	(1,815)	60,386	0	737,866	491,430	150%
2177	City of Condon	336,352	0	0	28,367	66,100	298,619	230,853	129%
2110	City of Coquille	2,894,874	(148,442)	121,872	244,146	0	3,112,450	1,986,881	157%
2155	City of Corvallis	57,837,147	0	(8,406,831)	4,877,838	12,879,171	41,428,983	39,696,200	104%
2236	City of Creswell	1,838,877	0	(78,490)	155,086	0	1,915,473	1,262,103	152%
2202	City of Dallas	9,363,945	(480,159)	0	789,731	397,346	9,276,171	6,426,891	144%
2252	City of Dayton	914,913	(46,914)	(128,801)	77,161	0	816,359	627,946	130%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two 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	1,045,924	(53,632)	(2,759)	88,211	0	1,077,744	717,864	150%
2131	City of Drain	620,785	(31,832)	0	52,355	0	641,308	426,072	151%
2245	City of Dundee	925,028	0	(104,218)	78,015	449,714	449,111	634,888	71%
2299	City of Dunes City	68,581	(3,517)	0	5,784	35,283	35,565	47,070	76%
2269	City of Durham	119,087	0	(19,848)	10,044	0	109,283	81,735	134%
2225	City of Echo	276,821	(14,195)	79,247	23,346	0	365,219	189,995	192%
2205	City of Elgin	982,316	(50,371)	(977,700)	82,846	0	37,091	674,207	6%
2305	City of Elkton	112,752	(5,782)	135	9,509	0	116,614	77,387	151%
2180	City of Enterprise	1,197,354	0	(2,887)	100,982	0	1,295,449	821,797	158%
2179	City of Estacada	1,921,101	(98,509)	33,863	162,021	0	2,018,476	1,318,537	153%
2208	City of Fairview	2,426,616	0	(768,946)	204,655	0	1,862,325	1,665,494	112%
2224	City of Falls City	291,110	0	(44,270)	24,551	0	271,391	199,801	136%
2291	City of Florence	5,789,958	0	(1,699,802)	488,310	0	4,578,466	3,973,905	115%
2220	City of Garibaldi	770,058	0	26,744	64,945	0	861,747	528,525	163%
2242	City of Gaston	146,947	(7,535)	(487,811)	12,393	0	(336,006)	100,856	(333%)
2304	City of Gladstone	6,054,498	0	(764,354)	510,621	0	5,800,765	4,155,471	140%
2274	City of Gold Hill	205,266	(10,526)	(217,822)	17,312	0	(5,770)	140,883	(4%)
2113	City of Grants Pass	23,663,456	0	(1,624,489)	1,995,716	0	24,034,683	16,241,279	148%
2284	City of Halsey	408,210	0	(82,695)	34,427	0	359,942	280,173	128%
2296	City of Happy Valley	8,933,665	(458,095)	0	753,443	2,363,107	6,865,906	6,131,571	112%
2268	City of Harrisburg	1,134,595	(58,179)	(42,267)	95,689	0	1,129,838	778,723	145%
2193	City of Heppner	466,195	(23,905)	(386,579)	39,318	0	95,029	319,970	30%
2160	City of Hermiston	10,501,190	0	(442,216)	885,644	0	10,944,618	7,207,433	152%
2226	City of Hines	682,558	(35,000)	(24,279)	57,565	0	680,844	468,470	145%
2138	City of Hood River	8,329,975	(427,139)	(231,893)	702,529	2,715,423	5,658,049	5,717,231	99%
2196	City of Hubbard	1,227,506	0	(5,532)	103,525	35,904	1,289,595	842,492	153%
2191	City of Huntington	192,189	(9,855)	229,072	16,209	0	427,615	131,908	324%
2306	City of Imbler	25,973	(1,332)	184	2,191	0	27,016	17,827	152%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two 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
2267	City of Independence	5,128,296	(262,966)	(374,075)	432,507	0	4,923,762	3,519,777	140%
2266	City of Irrigon	726,842	(37,271)	(39,631)	61,300	0	711,240	498,864	143%
2211	City of Jefferson	747,650	(38,338)	(1,470,520)	63,055	0	(698,153)	513,145	(136%)
2229	City of John Day	1,043,806	0	(526,917)	88,032	0	604,921	716,410	84%
2256	City of Jordan Valley	87,932	(4,509)	(227,168)	7,416	0	(136,329)	60,352	(226%)
2199	City of Junction City	3,997,718	(204,992)	(99,516)	337,157	0	4,030,367	2,743,811	147%
2287	City of King City	630,612	0	(96,506)	53,184	0	587,290	432,817	136%
2148	City of Klamath Falls	15,625,988	(801,260)	(4,194,013)	1,317,856	0	11,948,571	10,724,809	111%
2263	City of La Grande	3,275,186	(167,943)	(718,437)	276,221	0	2,665,027	2,247,905	119%
2233	City of Lafayette	867,198	0	(125,167)	73,137	0	815,168	595,196	137%
2120	City of Lake Oswego	44,910,303	0	(1,639,417)	3,787,621	0	47,058,507	30,823,933	153%
2244	City of Lakeside	289,080	(14,823)	(211,744)	24,380	0	86,893	198,408	44%
2140	City of Lebanon	11,410,601	0	(1,947,436)	962,341	0	10,425,506	7,831,602	133%
2298	City of Lincoln City	12,439,917	0	(2,593,709)	1,049,151	3,355,577	7,539,782	8,538,067	88%
2293	City of Lowell	495,898	0	(43,771)	41,823	0	493,950	340,357	145%
2270	City of Lyons	109,125	0	(12,330)	9,203	0	105,998	74,897	142%
2170	City of Madras	3,467,454	0	(355,711)	292,436	496,062	2,908,117	2,379,868	122%
2247	City of Malin	166,474	(8,536)	(20,777)	14,040	0	151,201	114,259	132%
2281	City of Manzanita	1,248,985	(64,045)	(38,855)	105,336	0	1,251,421	857,234	146%
2117	City of McMinnville	19,357,390	(992,596)	0	1,632,553	0	19,997,347	13,285,835	151%
2102	City of Medford	66,883,227	0	0	5,640,762	19,594,337	52,929,652	45,904,925	115%
2207	City of Mill City	464,465	(23,817)	2,399	39,172	0	482,219	318,783	151%
2286	City of Millersburg	460,161	0	(15,204)	38,809	0	483,766	315,829	153%
2158	City of Milton-Freewater	6,950,607	(356,409)	379,227	586,197	0	7,559,622	4,770,510	158%
2163	City of Milwaukie	16,750,497	(858,922)	(440,547)	1,412,694	2,490,939	14,372,783	11,496,609	125%
2157	City of Monmouth	6,413,511	0	0	540,899	1,439,013	5,515,397	4,401,877	125%
2209	City of Monroe	250,790	0	(99,178)	21,151	0	172,763	172,128	100%
2301	City of Moro	171,211	0	(58,433)	14,439	0	127,217	117,509	108%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two 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
2302	City of Mt. Vernon	251,795	0	(57,798)	21,236	0	215,233	172,818	125%
2197	City of Myrtle Creek	1,787,810	(91,674)	(257,023)	150,779	0	1,589,892	1,227,053	130%
2183	City of Myrtle Point	2,309,476	(118,424)	(509,036)	194,775	0	1,876,791	1,585,096	118%
2777	City of Newberg	9,360,214	(479,967)	(265,514)	789,417	1,912,847	7,491,303	6,424,330	117%
2276	City of Newport	3,594,172	(184,300)	(803,990)	303,123	0	2,909,005	2,466,840	118%
2292	City of North Bend	5,855,047	(300,231)	(610,033)	493,800	0	5,438,583	4,018,578	135%
2192	City of North Plains	1,091,049	(55,946)	(98,845)	92,016	0	1,028,274	748,835	137%
2308	City of North Powder	163,703	0	(12,332)	13,806	0	165,177	112,357	147%
2166	City of Nyssa	949,931	(48,710)	(26,104)	80,115	0	955,232	651,980	147%
2143	City of Oakland	278,942	0	77,653	23,525	0	380,120	191,450	199%
2168	City of Oakridge	1,946,031	(99,787)	377,727	164,123	0	2,388,094	1,335,647	179%
2119	City of Oregon City	23,705,888	0	0	1,999,294	4,753,511	20,951,671	16,270,402	129%
2154	City of Pendleton	15,863,631	(813,445)	0	1,337,898	2,690,292	13,697,792	10,887,913	126%
2187	City of Philomath	2,781,420	(142,624)	(270,489)	234,578	1,376,739	1,226,146	1,909,012	64%
2249	City of Phoenix	1,772,045	0	(789,347)	149,450	0	1,132,148	1,216,233	93%
2161	City of Pilot Rock	502,016	(25,742)	96,206	42,339	0	614,819	344,556	178%
2184	City of Port Orford	690,248	(35,394)	(24,756)	58,214	0	688,312	473,748	145%
2121	City of Portland	731,250,586	(37,496,612)	(82,678,219)	61,671,820	0	672,747,575	501,889,711	134%
2122	City of Redmond	23,330,079	0	(2,968,835)	1,967,600	0	22,328,844	16,012,468	139%
2139	City of Reedsport	2,707,313	(138,824)	(1,141,245)	228,328	0	1,655,572	1,858,149	89%
2260	City of Riddle	568,807	0	(72,269)	47,972	0	544,510	390,398	139%
2203	City of Rockaway Beach	1,083,791	0	(194,027)	91,404	0	981,168	743,854	132%
2251	City of Rogue River	1,157,120	(59,334)	0	97,589	0	1,195,375	794,183	151%
2100	City of Roseburg	18,899,238	(969,103)	0	1,593,914	0	19,524,049	12,971,385	151%
2172	City of Sandy	7,864,269	(403,259)	(164,678)	663,253	0	7,959,585	5,397,597	147%
2176	City of Scappoose	3,601,336	0	(160,416)	303,728	0	3,744,648	2,471,757	152%
2254	City of Shady Cove	335,421	0	(235,901)	28,289	0	127,809	230,214	56%
2142	City of Sherwood	13,833,054	(709,323)	(99,210)	1,166,645	0	14,191,166	9,494,239	149%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

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2273	City of Silverton	4,640,667	(237,961)	(17,487)	391,382	1,214,690	3,561,911	3,185,096	112%
2221	City of Sisters	1,600,653	(82,077)	(216,902)	134,995	0	1,436,669	1,098,599	131%
2278	City of Springfield	50,328,648	0	(13,443,057)	4,244,591	0	41,130,182	34,542,783	119%
2123	City of St Helens	9,001,202	0	509,492	759,139	0	10,269,833	6,177,924	166%
2757	City of Stayton	948,000	(48,611)	(61,640)	79,952	311,031	606,670	650,654	93%
2217	City of Sutherlin	5,002,337	(256,507)	(884,993)	421,884	0	4,282,721	3,433,326	125%
2188	City of Talent	2,127,766	0	(474,745)	179,450	0	1,832,471	1,460,380	125%
2295	City of Tigard	10,219,313	(524,020)	(2,166,742)	861,871	0	8,390,422	7,013,968	120%
2128	City of Tillamook	3,191,490	0	(407,830)	269,162	0	3,052,822	2,190,461	139%
2275	City of Toledo	3,671,341	(188,257)	(1,183,161)	309,632	621,776	1,987,779	2,519,804	79%
2237	City of Troutdale	6,028,657	0	(1,707,837)	508,442	0	4,829,262	4,137,735	117%
2288	City of Tualatin	18,862,685	(967,229)	0	1,590,831	1,136,442	18,349,845	12,946,297	142%
2228	City of Turner	818,675	0	(13,183)	69,045	0	874,537	561,893	156%
2175	City of Umatilla	4,978,101	(255,264)	(889,680)	419,840	0	4,252,997	3,416,691	124%
2145	City of Vale	840,430	(43,095)	173,839	70,880	0	1,042,054	576,825	181%
2285	City of Veneta	1,569,379	(80,474)	(138,029)	132,357	0	1,483,233	1,077,135	138%
2125	City of Vernonia	1,287,830	(66,037)	(226,647)	108,612	0	1,103,758	883,895	125%
2200	City of Wallowa	297,744	(15,268)	(56,777)	25,111	0	250,810	204,355	123%
2238	City of Warrenton	4,200,513	0	(346,349)	354,261	0	4,208,425	2,882,999	146%
2126	City of West Linn	13,906,847	0	(2,313,749)	1,172,868	0	12,765,966	9,544,886	134%
2265	City of Westfir	95,959	0	(53,114)	8,093	0	50,938	65,861	77%
2206	City of Weston	319,460	0	(217,361)	26,942	0	129,041	219,260	59%
2147	City of Wheeler	118,590	0	0	10,002	0	128,592	81,394	158%
2240	City of Wilsonville	16,885,866	(865,863)	(301,901)	1,424,111	5,208,552	11,933,661	11,589,519	103%
2280	City of Winston	2,618,710	(134,281)	(701,943)	220,855	0	2,003,341	1,797,337	111%
2185	City of Wood Village	1,471,532	(75,456)	(83,275)	124,105	495,233	941,673	1,009,978	93%
2303	City of Woodburn	14,004,579	(718,118)	(1,109,605)	1,181,111	3,913,462	9,444,505	9,611,964	98%
2300	City of Yachats	660,131	0	(195,220)	55,674	0	520,585	453,077	115%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

City	Employer Name	Allocated Pooled Tier One/Tier Two 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
2214	City of Yamhill	717,599	0	(140,466)	60,520	0	637,653	492,520	129%
2307	City of Yoncalla	273,760	(14,038)	(3,951)	23,088	0	278,859	187,894	148%
2255	Town of Canyon City	153,462	(7,869)	19,860	12,943	0	178,396	105,328	169%
2212	Town of Lakeview	1,410,322	(72,318)	(714,682)	118,943	0	742,265	967,967	77%

County	Employer Name	Allocated Pooled Tier One/Tier Two 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
2021	Baker County	8,793,630	0	(1,447,011)	741,632	678,592	7,409,659	6,035,458	123%
2040	Benton County	51,865,490	0	(5,825,578)	4,374,204	11,760,528	38,653,588	35,597,586	109%
2036	Clatsop County	25,159,446	(1,290,110)	0	2,121,884	6,876,196	19,115,024	17,268,044	111%
2017	Columbia County	19,593,604	0	(1,991,017)	1,652,475	2,110,997	17,144,065	13,447,960	127%
2018	Coos County	28,054,529	0	731,375	2,366,048	0	31,151,952	19,255,068	162%
2044	Crook County	4,235,079	0	(607,057)	357,176	0	3,985,198	2,906,723	137%
2027	Deschutes County	125,342,475	0	(16,370,791)	10,571,066	23,901,408	95,641,342	86,028,100	111%
2022	Gilliam County	3,737,566	(191,653)	(95,734)	315,217	4,789,478	(1,024,082)	2,565,257	(40%)
2012	Grant County	5,613,955	(287,869)	(3,744,743)	473,467	0	2,054,810	3,853,106	53%
2004	Harney County	7,299,275	(374,288)	(516,534)	615,602	0	7,024,055	5,009,816	140%
2035	Hood River County	12,436,993	0	(1,905,406)	1,048,904	4,278,368	7,302,123	8,536,060	86%
2005	Jackson County	77,127,247	(3,954,883)	0	6,504,716	29,659,014	50,018,066	52,935,850	94%
2042	Josephine County	35,880,364	(1,839,851)	1,717,258	3,026,059	0	38,783,830	24,626,285	157%
2007	Klamath County	6,495,925	0	(3,385,470)	547,850	0	3,658,305	4,458,441	82%
2000	Lake County	7,449,280	(381,980)	(643,906)	628,253	0	7,051,647	5,112,771	138%
2043	Lincoln County	8,315,218	(426,383)	(2,644,582)	701,284	373,470	5,572,067	5,707,103	98%
2009	Marion County	144,885,657	0	(21,900,082)	12,219,289	14,332,213	120,872,651	99,441,452	122%
2038	Multnomah County	623,515,441	(31,972,236)	(51,007,473)	52,585,711	118,172,004	474,949,439	427,946,303	111%
2016	Sherman County	4,068,502	(208,622)	0	343,127	1,654,806	2,548,201	2,792,394	91%
2013	Umatilla County	27,565,001	(1,413,461)	0	2,324,762	6,945,848	21,530,454	18,919,082	114%
2020	Wasco County	11,157,866	(572,146)	(820,409)	941,026	8,829,227	1,877,110	7,658,138	25%
2011	Washington County	259,257,772	(13,294,058)	0	21,865,143	20,162,186	247,666,671	177,940,108	139%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two 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	13,397	(687)	(51,679)	1,130	0	(37,839)	9,195	(412%)
2631	Arch Cape Water-Sanitary District	212,120	0	(46,949)	17,890	0	183,061	145,587	126%
2602	Aumsville Rural Fire Protection District	602,034	0	(57,118)	50,774	0	595,690	413,202	144%
2804	Aurora Rural Fire Protection District	1,116,974	0	(61,773)	94,203	0	1,149,404	766,629	150%
2728	Baker County Library District	780,300	0	(62,214)	65,808	0	783,894	535,554	146%
2601	Baker Valley Irrigation District	78,360	0	(200,434)	6,609	0	(115,465)	53,782	(215%)
2749	Black Butte Ranch Police	364,142	(18,672)	(186,691)	30,711	0	189,490	249,927	76%
2595	Canby Fire District	4,095,467	0	(286,953)	345,401	0	4,153,915	2,810,901	148%
2731	Canby Utility Board	2,785,128	(142,814)	15,889	234,891	0	2,893,094	1,911,557	151%
2840	Cannon Beach Rural Fire Protection District	644,118	(33,029)	(202)	54,323	0	665,210	442,087	150%
2820	Central Oregon Coast Fire & Rescue District	569,357	0	(161,540)	48,018	0	455,835	390,775	117%
2569	Central Oregon Intergovernmental Council	6,940,817	0	(6,643,892)	585,371	0	882,296	4,763,791	19%
2563	Central Oregon Irrigation District	2,521,557	(129,299)	282,259	212,662	0	2,887,179	1,730,657	167%
2567	Charleston Rural Fire Protection District	265,142	0	(8,903)	22,361	0	278,600	181,979	153%
2699	Chetco Library Board	537,112	(27,542)	(4,670)	45,299	0	550,199	368,644	149%
2745	Clackamas County Fire District	56,289,040	0	(699,022)	4,747,275	6,481,990	53,855,303	38,633,665	139%
2761	Clackamas River Water	4,855,109	(248,957)	0	409,468	37,681	4,977,939	3,332,276	149%
2538	Clackamas Vector Control	383,260	(19,653)	55,098	32,323	0	451,028	263,048	171%
2707	Clatskanie Library	176,381	(9,044)	2,455	14,876	0	184,668	121,058	153%
2526	Clatskanie PUD	6,733,758	(345,289)	0	567,908	2,511,458	4,444,919	4,621,677	96%
2588	Clatskanie Rural Fire Protection District	2,160,751	0	(189,952)	182,232	0	2,153,031	1,483,019	145%
2617	Clean Water Services	56,708,585	0	(1,926,469)	4,782,658	29,829,741	29,735,033	38,921,617	76%
2681	Cloverdale Rural Fire Protection District	320,941	(16,457)	24,270	27,067	0	355,821	220,276	162%
2801	Coburg Rural Fire Protection District	379,805	0	(25,901)	32,032	0	385,936	260,677	148%
2649	Colton Fire Department	29,845	0	(37,542)	2,517	0	(5,180)	20,484	(25%)
2671	Columbia 911 Communications District	2,115,918	(108,499)	(68,004)	178,451	0	2,117,866	1,452,249	146%
2687	Columbia Drainage Vector Control District	306,236	(15,703)	90,280	25,827	0	406,640	210,183	193%
2528	Columbia River Fire & Rescue	8,357,472	(428,549)	(1,585,641)	704,848	0	7,048,130	5,736,104	123%

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Individual SLGRP Employers

Special Districts

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2612	Community Services Consortium	9,570,137	(490,732)	(349,455)	807,121	0	9,537,071	6,568,410	145%
2860	Coos County Airport District	1,237,488	0	(250,505)	104,367	0	1,091,350	849,343	128%
2806	Corbett Fire District No. 14	41,969	(2,152)	(475)	3,540	0	42,882	28,805	149%
2603	Corbett Water District	234,817	(12,041)	0	19,804	0	242,580	161,165	151%
2545	Council of Governments	14,889,309	(763,485)	(5,705)	1,255,727	0	15,375,846	10,219,193	150%
2834	Crescent Rural Fire Protection District	338,230	0	(10,122)	28,525	0	356,633	232,142	154%
2844	Crook County Rural Fire Protection District #1	3,799,838	(194,846)	(17,116)	320,469	0	3,908,345	2,607,997	150%
2647	Crooked River Ranch Rural Fire Protection District	737,913	(37,838)	(22,761)	62,234	0	739,548	506,462	146%
2571	Crystal Springs Water District	912,669	0	(19,654)	76,972	0	969,987	626,405	155%
2718	Curry Library	268,974	0	(139,175)	22,685	0	152,484	184,609	83%
2576	Depoe Bay Rural Fire Protection District	2,164,934	(111,012)	(10,041)	182,585	0	2,226,466	1,485,890	150%
2642	Dexter Rural Fire Protection District	194,047	(9,950)	(960)	16,365	0	199,502	133,183	150%
2557	Estacada Fire Department	846,383	(43,400)	(1,145,940)	71,382	0	(271,575)	580,910	(47%)
2132	Eugene Water & Electric Board	72,197,374	0	0	6,088,943	35,182,150	43,104,167	49,552,260	87%
2798	Fairview Water District	212,839	(10,914)	(5,746)	17,950	0	214,129	146,081	147%
2789	Farmers Irrigation District	757,493	0	(394,334)	63,885	0	427,044	519,901	82%
2824	Glide Fire Department	231,086	0	(11,587)	19,489	0	238,988	158,604	151%
2511	Grants Pass Irrigation District	899,548	(46,126)	28,789	75,866	0	958,077	617,399	155%
2784	Greater St. Helens Aquatic District	297,951	0	(51,086)	25,128	0	271,993	204,497	133%
2855	Harney Hospital	15,587,126	0	(1,946,535)	1,314,579	0	14,955,170	10,698,136	140%
2819	Harrisburg Fire-Rescue	464,274	(23,807)	(5,092)	39,156	0	474,531	318,652	149%
2838	High Desert Parks & Recreation District	30,604	(1,569)	697	2,581	0	32,313	21,005	154%
2519	Home Forward	29,644,479	0	(4,089,369)	2,500,140	0	28,055,250	20,346,321	138%
2607	Hoodland Fire District #74	2,259,098	(115,841)	(77,834)	190,527	0	2,255,950	1,550,520	146%
2510	Horsefly Irrigation District	189,448	0	0	15,978	0	205,426	130,026	158%
2773	Housing Authority of Jackson County	4,994,793	(256,120)	0	421,248	910,312	4,249,609	3,428,148	124%
2829	Hubbard Rural Fire Protection District	350,427	0	(8,661)	29,554	0	371,320	240,514	154%
2886	Idanha-Detroit Rural Fire Protection District	53,285	0	0	4,494	0	57,779	36,572	158%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

Special Districts

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2564	Illinois Valley Fire District	1,161,758	0	(252,300)	97,980	0	1,007,438	797,366	126%
2651	Imbler Rural Fire Protection District	16,892	(866)	944	1,425	0	18,395	11,594	159%
2715	Jackson County Fire District #3	11,379,965	(583,535)	(2,444,554)	959,757	0	9,311,633	7,810,575	119%
2620	Jackson County Fire District #4	803,078	0	0	67,730	0	870,808	551,188	158%
2541	Jackson County Vector Control District	421,632	0	(43,312)	35,559	0	413,879	289,385	143%
2712	Jefferson County EMS	1,531,427	(78,528)	6,030	129,157	0	1,588,086	1,051,086	151%
2846	Jefferson County Library District	460,188	0	(7,516)	38,811	80,595	410,888	315,847	130%
2561	Jefferson Rural Fire Protection District	366,891	0	(237,375)	30,943	0	160,459	251,814	64%
2763	Junction City Fire Department	603,580	0	(41,886)	50,904	0	612,598	414,263	148%
2559	Keizer Fire Department	6,191,690	0	(621,120)	522,191	0	6,092,761	4,249,632	143%
2710	Klamath County Emergency Communications District	1,430,930	(73,374)	0	120,681	190,473	1,287,764	982,111	131%
2721	Klamath Housing Authority	1,151,898	0	(106,958)	97,148	0	1,142,088	790,599	144%
2624	Klamath Vector Control	164,290	(8,424)	17,693	13,856	0	187,415	112,760	166%
2579	La Pine Rural Fire Protection District	3,217,964	0	(563,460)	271,395	0	2,925,899	2,208,632	132%
2768	Lake County Library District	171,940	(8,817)	5,345	14,501	0	182,969	118,010	155%
2522	Lane Council of Governments	21,971,554	0	(840,276)	1,853,025	0	22,984,303	15,080,052	152%
2883	Lane Fire Authority	5,659,586	0	(520,534)	477,315	0	5,616,367	3,884,425	145%
2849	Lebanon Aquatic District	456,355	0	(15,720)	38,488	0	479,123	313,217	153%
2705	Lebanon Fire District	6,515,246	0	(574,681)	549,479	0	6,490,044	4,471,703	145%
2753	Linn-Benton Housing Authority	2,242,401	0	(574,505)	189,118	0	1,857,014	1,539,059	121%
2700	Lowell Rural Fire Protection District	454,123	0	(109,804)	38,300	0	382,619	311,685	123%
2823	Lyons Fire District	299,364	0	0	25,248	0	324,612	205,466	158%
2580	Marion County Fire District #1	6,812,604	0	385,186	574,558	0	7,772,348	4,675,792	166%
2598	Marion County Housing Authority	1,314,810	0	(1,532,369)	110,888	0	(106,671)	902,413	(12%)
2628	McKenzie Fire And Rescue	900,867	(46,194)	(121,181)	75,977	0	809,469	618,305	131%
2135	McMinnville Water & Light Department	8,807,583	(451,630)	0	742,809	0	9,098,762	6,045,035	151%
2592	Medford Irrigation District	588,323	0	(85,142)	49,618	0	552,799	403,792	137%
2837	METCOM	2,547,300	0	(362,410)	214,833	0	2,399,723	1,748,325	137%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two 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	100,906,080	(5,174,199)	(3,957,993)	8,510,163	15,281,742	85,002,309	69,256,318	123%
2663	Metropolitan Area Communications Commission	1,301,704	(66,748)	(63,734)	109,782	0	1,281,004	893,417	143%
2811	Mid-Columbia Center For Living	6,264,165	(321,210)	57,491	528,304	0	6,528,750	4,299,374	152%
2853	Mill City Rural Fire Protection District	95,774	0	(35,922)	8,077	0	67,929	65,734	103%
2752	Mist-Birkenfeld Rural Fire Protection District	418,047	0	(63,650)	35,257	0	389,654	286,924	136%
2758	Mohawk Valley Rural Fire District	402,044	(20,616)	(12,146)	33,907	0	403,189	275,941	146%
2568	Molalla Rural Fire Protection District #73	2,386,787	0	0	201,296	66,180	2,521,903	1,638,158	154%
2555	Monroe Fire Department	215,628	0	(18,179)	18,185	0	215,634	147,995	146%
2873	Mosier Fire District	92,248	0	(59,822)	7,780	0	40,206	63,314	64%
2778	Mulino Water District #23	109,445	(5,612)	804	9,230	0	113,867	75,117	152%
2508	Multnomah Drainage	4,888,143	(250,651)	85,565	412,254	0	5,135,311	3,354,949	153%
2869	Nehalem Bay Fire & Rescue	748,541	0	0	63,130	0	811,671	513,757	158%
2780	Nehalem Bay Health District	72,688	(3,727)	(9,957)	6,130	0	65,134	49,889	131%
2858	Nesika Beach-Ophir Water District	147,037	0	(24,687)	12,401	0	134,751	100,918	134%
2716	Neskowin Water District	357,077	(18,310)	(221)	30,115	0	368,661	245,078	150%
2674	Nestucca Rural Fire District	1,142,591	(58,589)	(48,055)	96,363	0	1,132,310	784,211	144%
2818	Netarts Water District	164,795	(8,450)	(13,529)	13,898	0	156,714	113,106	139%
2830	Netarts-Oceanside Rural Fire Protection District	191,448	(9,817)	(2,613)	16,146	0	195,164	131,399	149%
2604	Netarts-Oceanside Sanitary District	647,361	0	(168,486)	54,597	0	533,472	444,312	120%
2781	North Bend Coos-Curry Housing Authority	1,091,027	(55,945)	491,423	92,014	0	1,618,519	748,820	216%
2884	North Central Public Health District	2,668,535	0	0	225,057	0	2,893,592	1,831,534	158%
2638	North Douglas County Fire and EMS	617,231	0	(5,487)	52,056	0	663,800	423,633	157%
2793	North Lincoln Fire & Rescue District #1	2,725,535	0	(50,283)	229,865	0	2,905,117	1,870,656	155%
2839	North Morrow Vector Control District	243,551	(12,489)	842	20,540	0	252,444	167,160	151%
2792	North Wasco County Parks And Recreation District	382,052	(19,591)	0	32,221	0	394,682	262,219	151%
2825	Northern Oregon Corrections	4,967,021	0	(1,783,136)	418,906	0	3,602,791	3,409,087	106%
2657	Northwest Senior & Disability Services	22,253,872	0	(2,288,330)	1,876,835	0	21,842,377	15,273,819	143%
2888	Oak Lodge Water Services District	4,425,118	0	(788,361)	373,203	968,901	3,041,059	3,037,155	100%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two 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	740,986	(37,996)	(160,493)	62,493	0	604,990	508,572	119%
2816	Odell Sanitary District	452,523	0	(11,477)	38,165	0	479,211	310,587	154%
2880	Oregon Health & Science University	502,402,654	0	(113,439,242)	42,371,366	56,758,098	374,576,680	344,821,225	109%
2531	Oregon School Boards Association	5,320,063	0	15,833	448,681	0	5,784,577	3,651,395	158%
2774	Oregon Trail Library District	389,182	(19,956)	(4,569)	32,823	0	397,480	267,113	149%
2684	Parkdale Fire District	232,109	0	3,439	19,576	0	255,124	159,307	160%
2694	Philomath Fire Department	873,804	(44,806)	(8,717)	73,694	0	893,975	599,731	149%
2893	Pleasant Hill Goshen Fire & Rescue	500,238	0	129,473	42,189	0	671,900	343,336	196%
2513	Port of Coos Bay	2,387,552	0	(125,380)	201,360	0	2,463,532	1,638,683	150%
2741	Port of Garibaldi	671,558	(34,436)	(43,857)	56,637	0	649,902	460,920	141%
2625	Port of Newport	1,951,280	0	(238,159)	164,566	0	1,877,687	1,339,250	140%
2512	Port of Portland	105,523,069	(5,410,946)	(524,481)	8,899,548	66,841,530	41,645,660	72,425,163	58%
2501	Port of The Dalles	273,233	(14,011)	(180,491)	23,044	0	101,775	187,532	54%
2713	Port of Tillamook Bay	1,343,778	(68,905)	(97,787)	113,331	0	1,290,417	922,295	140%
2673	Port Orford Library	118,390	(6,071)	(3,484)	9,985	0	118,820	81,256	146%
2542	Rainbow Water District	912,954	(46,814)	60,388	76,996	0	1,003,524	626,601	160%
2590	Redmond Fire & Rescue	8,918,843	0	(1,303,665)	752,193	153,488	8,213,883	6,121,398	134%
2549	Rogue River Fire District	1,843,026	(94,506)	(306,468)	155,436	0	1,597,488	1,264,951	126%
2585	Rogue River Valley Irrigation District	621,863	0	0	52,446	33,178	641,131	426,812	150%
2669	Roseburg Urban Sanitary Authority	1,654,730	0	(286,146)	139,556	0	1,508,140	1,135,715	133%
2802	Rural Road Assessment District #3	318,256	(16,319)	2,647	26,841	0	331,425	218,433	152%
2551	Sandy Fire Department	2,697,381	(138,315)	(321,716)	227,490	0	2,464,840	1,851,332	133%
2709	Scappoose Public Library	215,698	0	(42,057)	18,191	0	191,832	148,043	130%
2739	Scappoose Rural Fire Protection District	3,443,713	(176,585)	(44,455)	290,434	0	3,513,107	2,363,573	149%
2605	Scio Fire District	198,386	0	(12,159)	16,731	0	202,958	136,161	149%
2786	Seal Rock Rural Fire Protection District	273,253	(14,012)	0	23,045	0	282,286	187,546	151%
2734	Seal Rock Water District	808,678	0	(145,448)	68,202	0	731,432	555,032	132%
2630	Sheridan Fire District	1,820,447	0	(1,228)	153,532	0	1,972,751	1,249,454	158%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two 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
2790	Silver Falls Library District	871,295	0	(45,413)	73,483	187,931	711,434	598,009	119%
2659	Silverton Fire District	770,534	(39,511)	(72,075)	64,985	0	723,933	528,852	137%
2701	Sisters-Camp Sherman	1,657,390	0	1,592,191	139,780	1,744,266	1,645,095	1,137,540	145%
2692	Siuslaw Public Library	579,393	(29,710)	(50,806)	48,865	0	547,742	397,663	138%
2794	Siuslaw Rural Fire Protection District #1	1,010,263	0	(13,278)	85,203	474,251	607,937	693,388	88%
2599	South Suburban Sanitary District	953,204	0	(86,412)	80,391	0	947,183	654,226	145%
2766	Southwest Lincoln County Water PUD	578,464	(29,662)	(24,233)	48,786	0	573,355	397,026	144%
2696	Stayton Fire District	946,878	0	(42,860)	79,857	0	983,875	649,885	151%
2799	Sublimity Fire District	219,373	0	(72,097)	18,501	0	165,777	150,565	110%
2641	Suburban East Salem Water District	565,137	0	(44,945)	47,662	0	567,854	387,878	146%
2857	Sunriver Service District	3,515,727	0	(930,695)	296,508	0	2,881,540	2,412,999	119%
2810	Sutherlin Water Control District	125,868	(6,454)	(4,905)	10,615	0	125,124	86,389	145%
2847	Sweet Home Fire and Ambulance District	2,089,861	(107,163)	(50,000)	176,254	0	2,108,952	1,434,364	147%
2582	Talent Irrigation District	676,030	(34,665)	39,983	57,015	0	738,363	463,989	159%
2553	Tangent Rural Fire Protection District	304,212	0	0	25,656	0	329,868	208,794	158%
2626	Tillamook Peoples Utility District	14,190,912	(727,673)	0	1,196,826	134,649	14,525,416	9,739,852	149%
2864	Tri City Joint Water & Sanitary Authority	652,405	(33,454)	(49,821)	55,022	0	624,152	447,775	139%
2660	Tualatin Valley Fire & Rescue	97,644,784	(5,006,968)	(9,349,128)	8,235,114	6,635,401	84,888,401	67,017,946	127%
2587	Tualatin Valley Irrigation District	647,986	0	(69,416)	54,650	0	633,220	444,742	142%
2842	Tualatin Valley Water District	18,274,031	0	(1,785,949)	1,541,185	13,061,139	4,968,128	12,542,278	40%
2772	Umatilla County Soil & Water District	125,625	(6,442)	(20,935)	10,595	0	108,843	86,222	126%
2732	Umatilla County Special Library District	244,430	0	(60,905)	20,615	0	204,140	167,763	122%
2653	Umatilla Fire Department	549,356	0	(21,334)	46,331	0	574,353	377,047	152%
2826	Wasco County Soil-Water Conservation District	724,985	0	(122,608)	61,143	0	663,520	497,590	133%
2695	Washington County Consolidated Communications Agency	11,893,923	(609,889)	295,109	1,003,103	0	12,582,246	8,163,327	154%
2540	West Extension Irrigation District	427,536	(21,923)	(100,667)	36,057	0	341,003	293,437	116%
2867	West Multnomah Soil And Water Conservation District	1,331,454	0	0	112,291	36,804	1,406,941	913,836	154%
2589	West Slope Water District	642,400	0	0	54,178	0	696,578	440,908	158%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two 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
2606	West Valley Housing Authority	1,278,729	0	(261,621)	107,845	0	1,124,953	877,648	128%
2754	Western Lane Ambulance District	2,614,456	(134,062)	(17,063)	220,497	0	2,683,828	1,794,417	150%
2895	Western Lane Fire And Ems Authority	998,556	0	0	84,216	0	1,082,772	685,353	158%
2817	Wickiup Water District	276,165	(14,161)	(765)	23,291	0	284,530	189,544	150%
2552	Winston-Dillard Fire District	1,528,051	(78,354)	700,463	128,872	0	2,279,032	1,048,769	217%
2600	Winston-Dillard Water District	709,651	0	(77,120)	59,850	0	692,381	487,065	142%
2676	Woodburn Fire District	3,088,968	0	362,545	260,516	0	3,712,029	2,120,096	175%
2562	Wy'East Fire District	80,130	(4,109)	0	6,758	0	82,779	54,997	151%
2843	Yachats Rural Fire Protection District	549,056	0	(25,321)	46,306	0	570,041	376,842	151%
2726	Yamhill Communications Agency	1,414,426	(72,528)	(7,443)	119,289	0	1,453,744	970,784	150%

State

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two 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	5,694,611,320	278,825,524	0	480,269,080	1,381,956,605	5,071,749,319	3,908,464,330	130%

Individual SLGRP Employers

State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier One/Tier Two 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	605,156	29,630	0	51,037	146,858	0	538,965	415,345	130%
1198	Architect Examiners Board	499,877	24,476	0	42,158	121,309	0	445,202	343,088	130%
1240	Aviation Department	1,645,673	80,577	0	138,792	399,369	0	1,465,674	1,129,499	130%
1243	Board of Clinical Social Workers	675,158	33,058	0	56,941	163,846	0	601,311	463,391	130%
1200	Board of Geologist Examiners	286,775	14,041	0	24,186	69,594	0	255,409	196,827	130%
1238	Board of Massage Therapists	739,424	36,204	0	62,361	179,442	0	658,548	507,500	130%
1171	Board of Nursing	5,429,801	265,860	0	457,936	1,317,693	0	4,835,903	3,726,713	130%
1180	Board of Parole	2,672,814	130,869	0	225,418	648,633	0	2,380,468	1,834,471	130%
1266	Board of Pharmacy	2,757,172	135,000	0	232,533	669,105	0	2,455,599	1,892,369	130%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

State - Individual State Agencies

Employer Number	Employer Name	Allocated Tier One/Tier Two UAL	Pooled 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
1041	Bureau of Labor and Industries	9,981,536	488,726	0	841,817	2,422,299	0	8,889,782	6,850,771	130%
1217	Chiropractic Board	392,875	19,236	0	33,134	95,342	0	349,903	269,647	130%
1138	Commission on Judicial Fitness and Disability	83,251	4,076	0	7,021	20,203	0	74,145	57,139	130%
1196	Construction Contractors' Board	5,701,216	279,149	0	480,826	1,383,559	0	5,077,632	3,912,997	130%
1172	Crab Commission	243,835	11,939	0	20,564	59,173	0	217,165	167,355	130%
1187	Criminal Justice Commission	1,954,168	95,682	0	164,810	474,234	0	1,740,427	1,341,233	130%
1095	Dairy Products Commission	916,793	44,889	0	77,320	222,486	0	816,517	629,236	130%
1223	Department of Administrative Services	110,384,921	5,404,782	0	9,309,584	26,787,986	0	98,311,301	75,762,067	130%
1192	Department of Consumer and Business Service	103,279,389	5,056,874	0	8,710,322	25,063,631	0	91,982,954	70,885,226	130%
1050	Department of Corrections	533,068,948	26,100,680	0	44,957,683	129,364,080	0	474,763,232	365,868,863	130%
1146	Department of Environmental Quality	83,514,127	4,089,106	0	7,043,370	20,267,037	0	74,379,565	57,319,449	130%
1246	Department of Human Services	879,517,100	43,063,837	0	74,176,242	213,439,407	0	783,317,772	603,651,596	130%
1261	Department of Military-Federal Employees	428,541	20,983	0	36,142	103,997	0	381,668	294,127	130%
1121	Department Of Public Safety Standards and Training	15,435,921	755,790	0	1,301,826	3,745,958	0	13,747,579	10,594,357	130%
1064	Department of Revenue	84,197,906	4,122,586	0	7,101,038	20,432,975	0	74,988,555	57,788,757	130%
1224	Department of Transportation	518,102,177	25,367,861	0	43,695,424	125,731,974	0	461,433,488	355,596,504	130%
1073	Department of Veteran Affairs	9,766,960	478,220	0	823,721	2,370,226	0	8,698,675	6,703,498	130%
1020	District Attorneys	6,628,588	324,556	0	559,038	1,608,612	0	5,903,570	4,549,494	130%
1042	Division of State Lands	12,847,051	629,031	0	1,083,488	3,117,696	0	11,441,873	8,817,501	130%
1250	Eastern Oregon University	27,119,215	1,327,839	0	2,287,166	6,581,235	0	24,152,984	18,613,120	130%
1070	Employment Department	163,110,633	7,986,394	0	13,756,337	39,583,354	0	145,270,010	111,950,062	130%
1137	Employment Relations Board	2,320,978	113,642	0	195,745	563,250	0	2,067,116	1,592,990	130%
1201	Engineering Examiners Board	1,386,260	67,876	0	116,914	336,415	0	1,234,634	951,452	130%
1028	Forestry Department	82,788,046	4,053,555	0	6,982,134	20,090,833	0	73,732,902	56,821,108	130%
1031	Geology and Mineral Industries	3,963,663	194,073	0	334,285	961,894	0	3,530,128	2,720,438	130%
1139	Governors Office	9,227,952	451,829	0	778,262	2,239,420	0	8,218,622	6,333,552	130%
1247	Health Related Licensing Boards	2,270,803	111,185	0	191,514	551,074	0	2,022,429	1,558,553	130%
1271	Higher Education Coordinating Commission	16,127,476	789,650	0	1,360,150	3,913,783	0	14,363,494	11,069,002	130%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

State - Individual State Agencies

Employer Number	Employer Name	Allocated Tier One/Tier Two Pooled 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
1235	Inside Oregon Enterprises	11,420,589	559,187	0	963,183	2,771,525	0	10,171,434	7,838,457	130%
1136	Judicial Department	154,114,306	7,545,906	0	12,997,610	37,400,144	0	137,257,678	105,775,484	130%
1155	Land Conservation and Development Commission	7,651,672	374,649	0	645,323	1,856,892	0	6,814,752	5,251,682	130%
1175	Land Use Board Of Appeals	870,773	42,636	0	73,439	211,317	0	775,530	597,650	130%
1197	Landscape Contractor Advisory Board	569,132	27,866	0	47,999	138,116	0	506,882	390,621	130%
1141	Legislative Administration Committee	9,567,333	468,446	0	806,885	2,321,781	0	8,520,883	6,566,485	130%
1258	Legislative Commission on Indian Services	273,588	13,396	0	23,074	66,394	0	243,663	187,775	130%
1154	Legislative Committees	1,482,491	72,587	0	125,030	359,768	0	1,320,340	1,017,499	130%
1101	Legislative Counsel	8,063,444	394,811	0	680,050	1,956,820	0	7,181,485	5,534,299	130%
1114	Legislative Fiscal Office	4,868,743	238,388	0	410,617	1,181,537	0	4,336,212	3,341,634	130%
1272	Legislative Policy and Research Committee	5,335,409	261,238	0	449,975	1,294,786	0	4,751,835	3,661,928	130%
1150	Legislature	18,142,674	888,321	0	1,530,107	4,402,827	0	16,158,275	12,452,122	130%
1185	Long Term Care Ombudsman	3,558,221	174,221	0	300,091	863,502	0	3,169,032	2,442,165	130%
1116	Marine Board	4,299,739	210,528	0	362,629	1,043,452	0	3,829,444	2,951,101	130%
1045	Medical Examiners	4,103,535	200,922	0	346,082	995,838	0	3,654,701	2,816,438	130%
1242	Mental Health Regulatory Agency	1,103,480	54,030	0	93,065	267,790	0	982,784	757,367	130%
1046	Military Department	43,080,429	2,109,349	0	3,633,294	10,454,670	0	38,368,402	29,568,009	130%
1264	Oregon Advocacy Commissions Office	326,410	15,982	0	27,529	79,212	0	290,708	224,029	130%
1117	Oregon Beef Council	298,016	14,592	0	25,134	72,322	0	265,420	204,542	130%
1262	Oregon Board of Dentistry	796,531	39,001	0	67,177	193,300	0	709,408	546,694	130%
1233	Oregon Board of Optometry	234,052	11,460	0	19,739	56,799	0	208,452	160,640	130%
1097	Oregon Business Development Department	16,756,297	820,439	0	1,413,184	4,066,384	0	14,923,536	11,500,590	130%
1008	Oregon Commission for the Blind	6,175,625	302,377	0	520,837	1,498,688	0	5,500,151	4,238,605	130%
1002	Oregon Department of Agriculture	38,257,372	1,873,198	0	3,226,530	9,284,221	0	34,072,878	26,257,731	130%
1021	Oregon Department of Education	77,885,927	3,813,532	0	6,568,702	18,901,197	0	69,366,964	53,456,566	130%
1029	Oregon Department of Fish and Wildlife	93,001,063	4,553,615	0	7,843,474	22,569,307	0	82,828,845	63,830,754	130%
1004	Oregon Department of Justice	163,494,804	8,005,204	0	13,788,737	39,676,584	0	145,612,161	112,213,736	130%
1228	Oregon Film and Video	468,579	22,943	0	39,519	113,714	0	417,327	321,607	130%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

State - Individual State Agencies

Employer Number	Employer Name	Allocated Tier One/Tier Two UAL	Pooled 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
1222	Oregon Forest Resources Institute	1,094,896	53,609	0	92,341	265,707	0	975,139	751,475	130%
1157	Oregon Government Ethics Commission	890,546	43,604	0	75,106	216,116	0	793,140	611,221	130%
1267	Oregon Health Authority	510,295,051	24,985,601	0	43,036,991	123,837,357	0	454,480,286	350,238,128	130%
1215	Oregon Hop Commission	86,863	4,253	0	7,326	21,080	0	77,362	59,618	130%
1194	Oregon Housing and Community Service	24,069,298	1,178,506	0	2,029,944	5,841,088	0	21,436,660	16,519,827	130%
1251	Oregon Institute of Technology	24,506,466	1,199,911	0	2,066,813	5,947,179	0	21,826,012	16,819,875	130%
1044	Oregon Liquor & Cannabis Commission	33,716,896	1,650,882	0	2,843,598	8,182,347	0	30,029,028	23,141,401	130%
1184	Oregon Lottery Commission	55,203,818	2,702,947	0	4,655,750	13,396,749	0	49,165,765	37,888,829	130%
1159	Oregon Office of Energy	9,556,797	467,930	0	805,996	2,319,224	0	8,511,499	6,559,253	130%
1237	Oregon Physical Therapist Licensing Board	467,103	22,871	0	39,394	113,356	0	416,013	320,594	130%
1059	Oregon Racing Commission	982,343	48,098	0	82,848	238,393	0	874,897	674,225	130%
1115	Oregon State Bar	9,940,402	486,712	0	838,348	2,412,316	0	8,853,147	6,822,539	130%
1252	Oregon State University	404,717,146	19,816,185	0	34,132,818	98,215,928	13,362,542	347,087,680	277,775,329	125%
1248	Oregon Tourism Commission	6,055,758	296,508	0	510,727	1,469,599	0	5,393,395	4,156,336	130%
1129	Oregon Trawl Commission	106,113	5,196	0	8,949	25,751	0	94,507	72,830	130%
1236	Oregon Watershed Enhancement Board	3,681,402	180,253	0	310,480	893,395	0	3,278,739	2,526,709	130%
1085	Oregon Wheat Commission	265,647	13,007	0	22,404	64,467	0	236,591	182,325	130%
1227	Oregon Youth Authority	100,098,860	4,901,145	0	8,442,084	24,291,786	0	89,150,303	68,702,288	130%
1210	Parks and Recreation Department	42,307,167	2,071,488	0	3,568,079	10,267,017	0	37,679,717	29,037,285	130%
1263	Patient Safety Commission	1,326,886	64,968	0	111,906	322,006	0	1,181,754	910,701	130%
1253	Portland State University	179,399,227	8,783,933	0	15,130,076	43,536,237	0	159,776,999	123,129,647	130%
1087	Potato Commission	240,016	11,752	0	20,242	58,246	0	213,763	164,733	130%
1179	Professional Liability Fund	6,432,770	314,968	0	542,523	1,561,091	0	5,729,170	4,415,095	130%
1165	Psychiatric Security Review Board	976,811	47,828	0	82,382	237,051	0	869,970	670,429	130%
1245	Public Defense Services Commission	15,352,285	751,695	0	1,294,773	3,725,661	0	13,673,092	10,536,954	130%
1061	Public Employees Retirement System	40,711,436	1,993,356	0	3,433,499	9,879,768	0	36,258,524	27,942,064	130%
1057	Public Utility Commission	15,543,649	761,064	0	1,310,912	3,772,101	0	13,843,525	10,668,296	130%
1195	Real Estate Agency	3,137,609	153,627	0	264,618	761,428	0	2,794,425	2,153,480	130%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2021

Individual SLGRP Employers

State - Individual State Agencies

Employer Number	Employer Name	Allocated Tier One/Tier Two 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
1204	Salmon Commission	95,514	4,677	0	8,055	23,179	0	85,067	65,556	130%
1062	Secretary of State	28,308,368	1,386,064	0	2,387,456	6,869,817	0	25,212,071	19,429,289	130%
1256	Southern Oregon University	37,397,877	1,831,114	0	3,154,042	9,075,640	0	33,307,393	25,667,821	130%
1039	State Accident Insurance Fund Corporation	133,308,594	6,527,195	0	11,242,909	32,351,056	103,695,990	15,031,652	91,495,601	16%
1230	State Board of Accountancy	697,014	34,128	0	58,784	169,150	0	620,776	478,391	130%
1231	State Board of Tax Practitioners	245,703	12,030	0	20,722	59,627	0	218,829	168,637	130%
1043	State Library	3,481,161	170,448	0	293,592	844,801	0	3,100,400	2,389,275	130%
1054	State Police	180,918,415	8,858,317	0	15,258,200	43,904,910	0	161,130,022	124,172,333	130%
1066	State Treasury	26,822,534	1,313,313	0	2,262,145	6,509,238	0	23,888,754	18,409,495	130%
1166	Teacher Standards and Practices Commission	2,659,628	130,223	0	224,306	645,433	0	2,368,725	1,825,421	130%
1190	Travel Information Council	5,439,275	266,323	0	458,735	1,319,992	0	4,844,341	3,733,215	130%
1254	University of Oregon	347,656,233	17,022,309	0	29,320,445	84,368,502	0	309,630,485	238,611,893	130%
1160	Water Resources Department	17,647,553	864,078	0	1,488,350	4,282,672	0	15,717,309	12,112,299	130%
1255	Western Oregon University	42,497,778	2,080,821	0	3,584,155	10,313,274	0	37,849,480	29,168,110	130%