

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

Rate Pools

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	UAL (excluding Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
OPSRP	14,544.9	11,060.9	3,484.1	13,856.6	25%
School District Pool (Tier One/Tier Two)	32,457.6	24,603.8	7,853.8	4,617.1	170%
State & Local Government Rate Pool (Tier One/Tier Two)	48,119.5	33,992.6	14,126.8	8,046.3	176%
State Judiciary (Tier One/Tier Two)	376.3	274.7	101.6	31.3	325%

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)	32,457.6	24,603.8	3,275.5	4,578.3	4,617.1	99%
State & Local Government Rate Pool (Tier One/Tier Two)	48,119.5	33,992.6	2,524.4	11,602.4	8,046.3	144%

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	2,458,385	2,060,411	69,033	0	467,007	273,936	170%
	2106	City of Beaverton	326,245,627	194,366,142	13,222,345	0	145,101,830	52,468,430	277%
	2107	City of Bend	271,067,934	176,519,817	17,186,822	21,652,575	90,082,364	68,200,124	132%
	2149	City of Canyonville	1,614,093	1,277,652	72,671	0	409,112	288,372	142%
	2186	City of Chiloquin	404,021	534,815	63,285	0	(67,509)	251,125	(27%)
	2162	City of Clatskanie	10,071,140	5,982,735	192,224	1,883,190	2,397,439	762,777	314%
	2152	City of Coos Bay	71,282,816	45,811,632	2,367,404	0	27,838,588	9,394,247	296%
	2165	City of Cornelius	25,203,763	18,193,398	807,224	0	7,817,589	3,203,195	244%
	2127	City of Cottage Grove	55,876,483	39,366,441	1,366,432	0	17,876,474	5,422,225	330%

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Independent Employers

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2257	City of Culver	1,267,617	645,801	45,963	0	667,779	182,389	366%
2262	City of Dufur	841,809	628,806	37,331	0	250,334	148,137	169%
2282	City of Eagle Point	5,375,752	3,476,108	262,299	0	2,161,943	1,040,844	208%
2111	City of Eugene	1,127,181,127	814,415,457	34,153,811	6,913,055	340,006,426	135,527,913	251%
2112	City of Forest Grove	582,177	389,173	1,307,600	0	1,500,604	5,188,772	29%
2248	City of Fossil	613,344	492,024	35,482	0	156,802	140,798	111%
2309	City of Gearhart	4,316,832	2,679,201	246,913	0	1,884,544	979,791	192%
2264	City of Gervais	2,595,072	1,384,506	189,842	0	1,400,408	753,325	186%
2250	City of Gold Beach	4,891,747	4,182,115	230,405	0	940,037	914,286	103%
2114	City of Gresham	414,961,492	242,463,476	14,929,622	10,687,626	176,740,012	59,243,183	298%
2115	City of Hillsboro	354,873,741	224,867,146	22,040,046	7,663,155	144,383,486	87,458,511	165%
2222	City of Jacksonville	7,199,415	4,334,290	344,612	0	3,209,737	1,367,478	235%
2232	City of Joseph	1,131,525	1,007,854	123,976	0	247,647	491,957	50%
2279	City of Keizer	42,015,562	19,363,299	1,950,809	0	24,603,072	7,741,131	318%
2283	City of Maupin	1,632,985	575,324	128,242	0	1,185,903	508,887	233%
2195	City of Metolius	559,479	983,654	28,122	0	(396,053)	111,594	(355%)
2290	City of Molalla	18,104,247	17,248,175	1,131,812	0	1,987,884	4,491,213	44%
2174	City of Mt Angel	7,093,101	5,591,399	271,480	0	1,773,182	1,077,279	165%
2118	City of Ontario	53,560,969	34,346,028	792,226	7,031,137	12,976,030	3,143,682	413%
2218	City of Prairie City	2,522,349	1,617,346	60,900	0	965,903	241,660	400%
2146	City of Prineville	28,692,559	17,169,461	1,389,097	3,992,811	8,919,384	5,512,163	162%
2297	City of Rainier	7,113,931	5,263,106	304,867	0	2,155,692	1,209,762	178%
2101	City of Salem	788,244,242	534,343,746	27,631,474	33,947,075	247,584,895	109,646,215	226%
2219	City of Sheridan	5,795,998	4,184,926	242,193	0	1,853,265	961,060	193%
2213	City of Stanfield	3,311,783	3,634,036	197,015	0	(125,238)	781,786	(16%)
2129	City of Sweet Home	12,604,425	9,538,399	228,308	0	3,294,334	905,964	364%
2261	City of Waldport	4,703,679	3,844,094	234,257	0	1,093,842	929,572	118%

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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							
2189	City of Willamina	2,276,651	3,181,852	163,150	0	(742,051)	647,405	(115%)
2253	Town of Butte Falls	411,252	203,423	21,528	0	229,357	85,427	268%

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	1,144,469,194	782,257,493	47,861,297	0	410,072,998	189,921,463	216%
2002	Curry County	71,793,532	48,070,823	1,717,740	0	25,440,449	6,816,272	373%
2003	Douglas County	408,757,177	289,427,545	7,571,367	0	126,900,999	30,044,422	422%
2006	Jefferson County	45,166,674	35,110,680	2,107,063	6,920,137	5,242,920	8,361,172	63%
2008	Lane County	911,507,699	651,115,652	32,354,415	288,566,403	4,180,059	128,387,615	3%
2014	Linn County	321,496,003	212,187,830	12,230,455	0	121,538,628	48,532,449	250%
2039	Malheur County	55,681,429	44,599,941	2,124,719	0	13,206,207	8,431,232	157%
2897	Morrow County	0	51,664	112,317	0	60,653	445,694	14%
2037	Polk County	127,354,232	87,936,514	6,757,002	0	46,174,720	26,812,891	172%
2050	Wallowa County	1,894,268	1,421,425	95,156	0	567,999	377,594	150%
2015	Yamhill County	119,982,587	81,394,127	10,956,415	0	49,544,875	43,476,847	114%

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
2898	Adair Rural Fire Protection District	0	(11)	19,279	0	19,290	76,501	25%
2664	Applegate Valley Rural Fire Protection District #9	4,264,099	2,191,106	131,351	0	2,204,344	521,223	423%
2702	Banks Fire District #13	1,257,901	804,710	55,999	0	509,190	222,213	229%
2596	Bend Parks & Recreation	29,469,250	19,408,152	3,109,462	1,963,893	11,206,667	12,338,855	91%
2648	Black Butte Ranch Rural Fire Protection District	6,593,674	3,789,339	197,339	277,499	2,724,175	783,074	348%
2833	Boardman Fire & Rescue District	845,672	213,146	235,319	0	867,845	933,783	93%
2779	Brownsville Rural Fire Protection District	858,185	744,155	20,253	0	134,283	80,368	167%
2890	Central Cascades Fire & EMS	0	27	16,746	0	16,719	66,452	25%
2678	Central Oregon Regional Housing Authority	3,231,211	2,436,014	373,833	244,586	924,444	1,483,431	62%

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Special Districts

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2645	Chiloquin Agency Lake Rural Fire Protection District	821,349	427,749	78,517	0	472,117	311,567	152%
2693	City-County Insurance Services	15,622,072	11,505,160	1,995,456	0	6,112,368	7,918,294	77%
2518	Clackamas County Housing Authority	20,840,443	17,032,044	914,580	0	4,722,979	3,629,203	130%
2870	Clackamas River Water Providers	267,043	153,758	52,055	0	165,340	206,563	80%
2679	Columbia River People's Utility District	28,303,621	15,771,372	1,335,952	2,040,651	11,827,550	5,301,277	223%
2828	Deschutes Public Library District	14,808,363	11,227,683	1,553,496	0	5,134,176	6,164,528	83%
2527	Deschutes Valley Water District	16,708,355	11,215,985	444,735	2,668,668	3,268,437	1,764,782	185%
2729	Douglas County Fire District #2	57,852,497	20,235,651	1,187,546	0	38,804,392	4,712,376	823%
2529	East Fork Irrigation District	3,105,922	1,964,642	110,554	0	1,251,834	438,698	285%
2618	Estacada Cemetery District	167,200	547,362	2,116	0	(378,046)	8,396	(4503%)
2623	Evans Valley Fire District #6	687,295	476,177	34,038	0	245,156	135,070	182%
2785	Fern Ridge Community Library	583,146	390,261	76,008	0	268,893	301,614	89%
2608	Gaston Rural Fire Protection District	521,788	238,953	67,431	0	350,266	267,576	131%
2891	Grant County Emergency Communications Agency	64,471	5,117	47,391	0	106,745	188,056	57%
2698	Halsey Shedd Rural Fire Protection District	1,032,727	594,617	43,330	0	481,440	171,941	280%
2771	Harbor Water PUD	1,516,983	765,333	72,708	0	824,358	288,519	286%
2717	Ice Fountain Water District	2,010,206	489,070	105,590	0	1,626,726	418,997	388%
2556	Jackson County Fire District #5	27,294,010	17,747,436	1,356,982	0	10,903,556	5,384,726	202%
2575	Jefferson County Rural Fire Protection District #1	3,750,182	4,050,340	150,956	0	(149,202)	599,017	(25%)
2841	Jefferson County Soil & Water Conservation District	341,201	337,331	64,430	0	68,300	255,667	27%
2646	Keno Rural Fire Protection District	1,959,674	281,622	50,930	0	1,728,982	202,099	856%
2515	Klamath County Fire District #1	61,346,192	33,433,656	1,773,554	0	29,686,090	7,037,753	422%
2760	Knappa Svensen Burnside Rural Fire Protection District	1,058,830	168,329	27,894	0	918,395	110,686	830%
2881	Lake Chinook Fire and Rescue District	0	59	22,527	0	22,468	89,391	25%
2644	Lakeside Water District	838,308	862,100	65,285	0	41,493	259,062	16%
2751	Lane Regional Air Protection Agency	0	(158)	327,138	0	327,296	1,298,136	25%
2521	League of Oregon Cities	11,452,833	7,277,420	527,043	0	4,702,456	2,091,395	225%

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2597	Mapleton Water District	381,704	173,126	14,611	0	223,189	57,979	385%
2877	Mid-Columbia Fire and Rescue V1-801	294,359	23,772	558,421	0	829,008	2,215,908	37%
2782	Millington Rural Fire Protection District	540,823	172,658	27,636	0	395,801	109,664	361%
2861	Mt Angel Fire District	110,278	77,348	37,180	0	70,110	147,538	48%
2724	Nehalem Bay Wastewater Agency	2,661,235	1,557,679	92,622	0	1,196,178	367,540	325%
2740	Neskowin Regional Sanitary Authority	47,288	344,938	39,110	0	(258,540)	155,194	(167%)
2835	North Clackamas County Water Commission	1,307,640	555,190	94,472	0	846,922	374,879	226%
2637	Northeast Oregon Housing Authority	5,190,732	2,427,878	238,115	0	3,000,969	944,879	318%
2550	Nyssa Road Assessment District #2	1,242,192	1,040,602	60,497	0	262,087	240,063	109%
2685	Oregon Community College Association	2,733,758	2,365,808	198,418	0	566,368	787,354	72%
2876	Oregon Municipal Electric Utilities Association	94,099	91,478	38,523	0	41,144	152,867	27%
2533	Owyhee Irrigation District	10,939,446	8,192,727	381,608	0	3,128,327	1,514,282	207%
2688	Polk County Fire District #1	9,266,806	6,528,834	410,868	0	3,148,840	1,630,393	193%
2613	Polk Soil & Water Conservation District	452,891	464,925	36,065	0	24,031	143,113	17%
2507	Port of Astoria	6,720,163	6,153,031	414,068	0	981,200	1,643,089	60%
2633	Port of Cascade Locks	8,357,013	7,214,878	189,921	0	1,332,056	753,638	177%
2570	Port of Columbia County	2,170,164	2,184,381	326,295	0	312,078	1,294,793	24%
2788	Port of Hood River	4,456,290	2,889,376	409,954	0	1,976,868	1,626,765	122%
2581	Port of Umatilla	2,322,494	2,255,888	48,549	0	115,155	192,649	60%
2689	Redmond Area Park & Recreation District	2,589,876	2,337,761	234,136	0	486,251	929,089	52%
2672	Rockwood Water PUD	10,598,034	7,645,435	549,251	0	3,501,850	2,179,519	161%
2747	Salem Housing Authority	19,101,072	13,109,497	681,865	0	6,673,440	2,705,751	247%
2859	South Lane County Fire and Rescue	7,713,217	3,226,233	707,282	0	5,194,266	2,806,611	185%
2803	Southwestern Polk County Rural Fire Protection District	76,815	257,295	78,249	0	(102,231)	310,504	(33%)
2845	Sunrise Water Authority	6,280,222	4,837,509	437,425	1,750,177	129,961	1,735,774	7%
2643	Sweet Home Cemetery	651,362	673,072	46,965	0	25,255	186,364	14%
2722	Tillamook 9-1-1	3,594,986	2,444,858	172,913	0	1,323,041	686,147	193%

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Special Districts

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2821	Tillamook County Soil and Water Conservation District	826,036	794,665	45,811	0	77,182	181,785	42%
2783	Tillamook Fire District	1,913,271	1,507,770	45,217	0	450,718	179,427	251%
2865	Tri-County Cooperative Weed Management Area	0	(23,216)	33,147	0	56,363	131,534	43%
2610	Turner Fire District	2,586,316	1,135,089	164,901	0	1,616,128	654,352	247%
2887	Umatilla County Fire District #1	14,165,875	7,351,642	1,073,551	0	7,887,784	4,260,024	185%
2874	Umatilla-Morrow Radio and Data District	441,097	333,157	46,770	0	154,710	185,593	83%
2536	Valley View Cemetery	26,227	178,082	17,442	0	(134,413)	69,214	(194%)
2797	Vernonia Fire	180,273	244,852	70,032	0	5,453	277,900	2%
2796	West Side Rural Fire Protection District	582,786	380,397	91,136	0	293,525	361,643	81%
2714	Winchester Bay Sanitary District	535,999	440,629	45,105	0	140,475	178,982	78%
2878	Yamhill Fire Protection District	5,533	7,575	38,219	0	36,177	151,659	24%

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	161,120	23,870	0	184,990	94,720	195%
3707	Adrian School District #61	3,261,398	483,178	0	3,744,576	1,917,328	195%
4404	Alliance Charter Academy	3,822,771	566,345	308,640	4,080,476	2,247,351	182%
3037	Alsea School	9,104,226	1,348,795	0	10,453,021	5,352,241	195%
4306	Amity School District	9,246,257	1,369,837	5,489,014	5,127,080	5,435,739	94%
3696	Annex Elementary School	1,260,667	186,768	0	1,447,435	741,128	195%
4447	Arco Iris Spanish Immersion Charter School	2,143,851	317,613	0	2,461,464	1,260,339	195%
3361	Arlington Public Schools	1,843,467	273,110	0	2,116,577	1,083,747	195%
4352	Armadillo Technical Institute	679,586	100,681	0	780,267	399,519	195%
4367	Arthur Academy Charter School	8,223,527	1,218,319	0	9,441,846	4,834,491	195%

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3415	Ashland Public Schools	39,967,360	5,921,184	0	45,888,544	23,496,227	195%
3446	Ashwood School	46,888	6,947	36,481	17,354	27,565	63%
3935	Athena-Weston School District #29Rj	7,903,809	1,170,953	0	9,074,762	4,646,534	195%
3003	Baker School District #5J	25,465,912	3,772,787	23,328,591	5,910,108	14,971,037	39%
4441	Baker Web Academy	19,333,813	2,864,314	0	22,198,127	11,366,066	195%
3264	Bandon School District	8,019,524	1,188,096	0	9,207,620	4,714,561	195%
4035	Banks School District	11,376,958	1,685,502	1,411,633	11,650,827	6,688,348	174%
4062	Beaverton School District	581,976,899	86,220,160	159,451,069	508,745,990	342,135,711	149%
4462	Bend International School	2,091,113	309,799	0	2,400,912	1,229,335	195%
3291	Bend-La Pine Public Schools	212,590,690	31,495,414	44,278,017	199,808,087	124,978,959	160%
3510	Bethel School District	67,706,766	10,030,790	63,385,553	14,352,003	39,803,818	36%
3451	Black Butte School District	707,441	104,808	152,500	659,749	415,894	159%
3283	Brookings-Harbor School District #17C	14,443,354	2,139,790	7,387,102	9,196,042	8,491,036	108%
3016	Burnt River High School	548,852	81,313	0	630,165	322,662	195%
3439	Butte Falls School District	2,951,646	437,288	0	3,388,934	1,735,230	195%
3320	Camas Valley School District #21	2,935,694	434,924	357,422	3,013,196	1,725,852	175%
4333	Canby School District	58,425,472	8,655,762	26,426,579	40,654,655	34,347,481	118%
4467	Cannon Beach Academy	491,854	72,868	0	564,722	289,154	195%
4393	Cascade Heights Public Charter School	1,540,077	228,163	0	1,768,240	905,389	195%
4334	Cascade School District #5	27,908,873	4,134,713	9,320,013	22,723,573	16,407,218	139%
4324	Centennial School District #28	71,120,386	10,536,520	0	81,656,906	41,810,635	195%
4437	Center for Advance Learning	2,031,509	300,969	0	2,332,478	1,194,294	195%
3288	Central Curry School District #1	5,121,548	758,760	0	5,880,308	3,010,883	195%
3615	Central Linn School District #552C	7,501,015	1,111,279	0	8,612,294	4,409,737	195%
3416	Central Point School District #6	54,722,281	8,107,132	0	62,829,413	32,170,429	195%
3859	Central School District #13J	43,407,232	6,430,803	13,438,874	36,399,161	25,518,477	143%
4383	City View Charter School	2,705,519	400,824	0	3,106,343	1,590,535	195%

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4430	Clackamas Charter Alliance #2	169,237	25,073	0	194,310	99,492	195%
4259	Clackamas Education Service District	41,597,809	6,162,736	9,550,608	38,209,937	24,454,744	156%
4429	Clackamas Web Academy	41,350	6,126	0	47,476	24,309	195%
4347	Clatskanie School District #6J	10,423,087	1,544,185	0	11,967,272	6,127,580	195%
3179	Clatsop County School District #1C	24,307,257	3,601,132	14,639,440	13,268,949	14,289,881	93%
4446	Coburg Community Charter School	2,359,621	349,579	0	2,709,200	1,387,187	195%
3116	Colton School District #53	7,091,223	1,050,568	792,231	7,349,560	4,168,826	176%
4295	Columbia Gorge Education Service District (CGESD)	6,165,481	913,419	0	7,078,900	3,624,596	195%
3364	Condon Admin School District #25J	1,676,609	248,390	0	1,924,999	985,654	195%
3242	Coos Bay School District #9	32,455,582	4,808,310	5,256,729	32,007,163	19,080,162	168%
3241	Coquille School District #8	14,505,601	2,149,012	0	16,654,613	8,527,631	195%
3842	Corbett School District #39	13,767,793	2,039,705	0	15,807,498	8,093,884	195%
3039	Corvallis School District #509J	87,642,990	12,984,351	24,687,020	75,940,321	51,524,032	147%
3970	Cove School District	3,628,811	537,610	630,931	3,535,490	2,133,325	166%
3394	Crane Elementary School	1,811,595	268,389	0	2,079,984	1,065,010	195%
3407	Crane Union High School	1,751,351	259,464	0	2,010,815	1,029,594	195%
4459	Crater Lake Charter Academy	2,588,292	383,457	0	2,971,749	1,521,619	195%
3502	Creswell School District #40	13,402,807	1,985,632	1,841,924	13,546,515	7,879,314	172%
3274	Crook County School District	36,395,664	5,392,035	16,083,483	25,704,216	21,396,479	120%
3517	Crow-Applegate-Lorane District #66	4,508,635	667,956	0	5,176,591	2,650,560	195%
3445	Culver School District #4	8,398,785	1,244,284	0	9,643,069	4,937,523	195%
4463	Dallas Community School-Community Innovation Partners	1,755,917	260,140	0	2,016,057	1,032,278	195%
3850	Dallas School District	35,529,388	5,263,696	35,736,693	5,056,391	20,887,208	24%
3843	David Douglas School District	155,938,864	23,102,418	14,711,525	164,329,757	91,674,179	179%
3318	Days Creek School District #15	3,107,591	460,391	0	3,567,982	1,826,907	195%
4291	Dayton Public Schools	10,191,397	1,509,860	5,656,143	6,045,114	5,991,373	101%
3375	Dayville School District #16J	1,211,709	179,515	0	1,391,224	712,346	195%

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4469	Desert Sky Montessori	1,006,655	149,136	0	1,155,791	591,798	195%
3396	Diamond School District #7	32,005	4,741	0	36,746	18,815	195%
4273	Double O School District	41,617	6,166	0	47,783	24,466	195%
4237	Douglas Education Service District	28,237,538	4,183,405	2,384,312	30,036,631	16,600,436	181%
3398	Drewsey School	355,894	52,726	0	408,620	209,225	195%
4012	Dufur Schools	5,074,037	751,721	126,373	5,699,385	2,982,952	191%
4444	Eagle Charter School	1,410,741	209,002	0	1,619,743	829,354	195%
3417	Eagle Point School District #9	44,867,784	6,647,184	0	51,514,968	26,377,115	195%
4392	Eagleridge High School	1,599,516	236,969	0	1,836,485	940,332	195%
3927	Echo School District	4,169,684	617,741	3,978,728	808,697	2,451,296	33%
4375	Eddyville Charter School	2,983,928	442,070	0	3,425,998	1,754,208	195%
3973	Elgin School District #23	5,480,140	811,885	0	6,292,025	3,221,694	195%
3325	Elkton School District #34	3,183,422	471,626	0	3,655,048	1,871,488	195%
3993	Enterprise School District #21	4,356,550	645,425	0	5,001,975	2,561,152	195%
4323	Estacada School District #108	24,805,073	3,674,884	6,529,577	21,950,380	14,582,540	151%
3473	Eugene School District 4J	228,361,236	33,831,828	29,548,773	232,644,291	134,250,232	173%
3887	Falls City School District	3,548,725	525,745	1,168,912	2,905,558	2,086,244	139%
3494	Fern Ridge School District	13,587,585	2,013,007	4,786,147	10,814,445	7,987,943	135%
3405	Fields-Trout Creek #33	286,781	42,487	0	329,268	168,594	195%
4405	Forest Grove Community School	1,872,568	277,422	67,951	2,082,039	1,100,855	189%
4313	Forest Grove School District	80,358,371	11,905,132	18,414,174	73,849,329	47,241,512	156%
4114	Fossil School District #21J	1,956,989	289,929	0	2,246,918	1,150,485	195%
4376	Four Rivers Community School	3,663,653	542,772	0	4,206,425	2,153,808	195%
3399	Frenchglen School District	300,898	44,578	0	345,476	176,893	195%
4468	Frontier Charter Academy	4,811,198	712,781	0	5,523,979	2,828,433	195%
4034	Gaston Public Schools	6,985,059	1,034,840	3,031,042	4,988,857	4,106,414	121%
4329	Gervais School District #1	13,024,369	1,929,567	11,216,208	3,737,728	7,656,836	49%

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3160	Gladstone School District #115	25,140,372	3,724,558	12,854,970	16,009,960	14,779,657	108%
3338	Glendale #77	3,751,394	555,771	0	4,307,165	2,205,390	195%
3316	Glide School District #12	8,519,313	1,262,140	2,048,426	7,733,027	5,008,380	154%
4219	Grant County Education Service District	1,620,984	240,150	399,560	1,461,574	952,953	153%
3454	Grants Pass School District	75,551,039	11,192,923	0	86,743,962	44,415,351	195%
4260	Greater Albany School District #8J	112,331,046	16,641,899	22,646,211	106,326,734	66,037,780	161%
4332	Gresham-Barlow School District #10	129,459,421	19,179,476	46,727,764	101,911,133	76,107,301	134%
4479	Harmony Academy	644,823	95,531	0	740,354	379,082	195%
4326	Harney County School District #3	8,342,013	1,235,873	17,537,375	(7,959,489)	4,904,147	(162%)
4294	Harney Education Service District Region XVII	2,930,171	434,106	0	3,364,277	1,722,605	195%
3709	Harper School District #66	2,333,691	345,737	0	2,679,428	1,371,943	195%
4343	Harrisburg School District #7	8,558,674	1,267,972	0	9,826,646	5,031,519	195%
3957	Helix School District	2,380,048	352,605	0	2,732,653	1,399,196	195%
4258	Hermiston School District #8R	62,167,739	9,210,181	71,414,803	(36,883)	36,547,505	0%
4252	High Desert Education Service District	32,128,469	4,759,848	6,875,504	30,012,813	18,887,857	159%
4341	Hillsboro School District #1J	277,416,769	41,099,429	82,772,020	235,744,178	163,089,263	145%
4480	Holla School	247,009	36,594	0	283,603	145,213	195%
3409	Hood River County School District	55,426,854	8,211,515	16,235,701	47,402,668	32,584,637	145%
4455	Hope Chinese Charter School	3,299,199	488,778	0	3,787,977	1,939,551	195%
4370	Howard Street Charter School, Inc	1,198,517	177,561	0	1,376,078	704,591	195%
3008	Huntington School District #16J	1,327,647	196,692	0	1,524,339	780,504	195%
3969	Imbler School District	3,655,263	541,529	0	4,196,792	2,148,876	195%
4408	Inavale Community Partners	1,275,167	188,917	0	1,464,084	749,652	195%
4456	Insight School of Oregon Painted Hills	5,394,898	799,257	0	6,194,155	3,171,582	195%
4223	InterMountain Education Service District	25,772,394	3,818,193	19,065,386	10,525,201	15,151,214	69%
4374	Ione School District	2,196,237	325,374	0	2,521,611	1,291,135	195%
4220	Jefferson County Education Service District	2,267,551	335,939	2,145,495	457,995	1,333,060	34%

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3729	Jefferson School District #14Cj	10,290,988	1,524,615	5,232,294	6,583,309	6,049,921	109%
3186	Jewell School District #8	4,547,035	673,645	0	5,220,680	2,673,136	195%
4315	John Day School District	6,216,435	920,968	2,835,508	4,301,895	3,654,551	118%
4327	Jordan Valley School District #3	1,207,801	178,936	0	1,386,737	710,049	195%
3986	Joseph School District #6	3,679,031	545,050	0	4,224,081	2,162,849	195%
3520	Junction City School District #69	18,830,369	2,789,728	14,417,728	7,202,369	11,070,098	65%
3687	Juntura Grade School	106,595	15,792	0	122,387	62,666	195%
4460	Kairos Pdx	3,355,145	497,066	0	3,852,211	1,972,441	195%
4362	Kings Valley Charter School	75,008	11,112	0	86,120	44,096	195%
3456	Klamath County School District	81,564,988	12,083,892	0	93,648,880	47,950,864	195%
3457	Klamath Falls City Schools	34,263,382	5,076,137	0	39,339,519	20,142,942	195%
4346	Knappa School District #4	7,690,965	1,139,420	0	8,830,385	4,521,406	195%
4443	KNOVA Learning Oregon	2,630,362	389,689	0	3,020,051	1,546,352	195%
3965	La Grande Public Schools	26,411,762	3,912,915	24,401,666	5,923,011	15,527,089	38%
4293	Lake County Education Service District	1,263,754	187,226	0	1,450,980	742,943	195%
3461	Lake County School District #7	10,571,178	1,566,125	9,572,720	2,564,583	6,214,641	41%
4268	Lake Oswego School District	96,465,531	14,291,415	27,372,652	83,384,294	56,710,676	147%
4276	Lane County Education Service District	22,933,697	3,397,638	3,165,033	23,166,302	13,482,385	172%
4454	Le Monde Immersion	3,177,330	470,723	0	3,648,053	1,867,906	195%
4339	Lebanon Community School District	45,752,613	6,778,272	0	52,530,885	26,897,292	195%
4418	Lewis And Clark Montessori Charter School	3,187,087	472,168	0	3,659,255	1,873,642	195%
3579	Lincoln County School District	53,729,864	7,960,105	68,646,331	(6,956,362)	31,587,002	(22%)
4272	Linn-Benton-Lincoln Education Service District	28,672,670	4,247,870	0	32,920,540	16,856,244	195%
4434	Logos Public Charter School	8,064,907	1,194,820	0	9,259,727	4,741,241	195%
3376	Long Creek Schools	750,053	111,121	0	861,174	440,945	195%
4348	Lourdes Charter School	338,648	50,171	0	388,819	199,086	195%
3522	Lowell School District	5,513,513	816,830	0	6,330,343	3,241,314	195%

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4360	Luckiamute Valley Charter School	2,683,110	397,504	0	3,080,614	1,577,361	195%
3447	Madras School District	42,451,960	6,289,278	38,009,621	10,731,617	24,956,887	43%
4407	Madrone Trail Public Charter School	2,265,304	335,606	0	2,600,910	1,331,739	195%
4271	Malheur Education Service District Region 14	7,316,198	1,083,898	0	8,400,096	4,301,086	195%
3498	Mapleton School District	3,326,172	492,774	0	3,818,946	1,955,408	195%
3527	Marcola School District #79	5,354,730	793,306	0	6,148,036	3,147,968	195%
3519	McKenzie School District	4,276,225	633,525	0	4,909,750	2,513,930	195%
4142	McMinnville Schools	83,046,253	12,303,343	17,926,951	77,422,645	48,821,678	159%
4288	Medford School District #549C	139,851,105	20,719,009	15,480,959	145,089,155	82,216,420	176%
4448	Metro East Web Academy	6,708,487	993,866	0	7,702,353	3,943,822	195%
4335	Milton-Freewater Unified School District #7	19,059,281	2,823,642	16,874,685	5,008,238	11,204,672	45%
4365	Mitch Charter School	1,682,104	249,205	0	1,931,309	988,884	195%
4277	Mitchell School	1,203,421	178,287	0	1,381,708	707,474	195%
4423	Molalla River Academy	2,280,949	337,924	140,910	2,477,963	1,340,937	185%
4331	Molalla River School District	29,183,687	4,323,577	20,745,463	12,761,801	17,156,663	74%
4340	Monroe School District #1J	4,077,576	604,095	1,342,784	3,338,887	2,397,148	139%
3372	Monument School District #8	1,023,671	151,657	1,322,431	(147,103)	601,801	(24%)
3809	Morrow County Schools	28,973,694	4,292,467	20,958,813	12,307,348	17,033,211	72%
4378	Mosier Community School	1,661,341	246,128	0	1,907,469	976,678	195%
3780	Mt Angel School District #91	8,211,812	1,216,584	0	9,428,396	4,827,604	195%
4238	Multnomah Education Service District	61,428,274	9,100,628	73,616,278	(3,087,376)	36,112,784	(9%)
4363	Multnomah Learning Academy	4,298,192	636,779	0	4,934,971	2,526,844	195%
3257	Myrtle Point School District #41	6,777,006	1,004,017	0	7,781,023	3,984,103	195%
3920	Neah-Kah-Nie School District	12,159,086	1,801,374	0	13,960,460	7,148,149	195%
4336	Nestucca Valley School District #101	7,677,371	1,137,406	1,315,331	7,499,446	4,513,414	166%
4135	Newberg School District #29Jt	50,491,130	7,480,285	25,261,540	32,709,875	29,682,997	110%
4386	Nixyaawii Community School	1,231,241	182,409	0	1,413,650	723,829	195%

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3245	North Bend Public Schools	26,632,211	3,945,575	5,334,228	25,243,558	15,656,688	161%
4226	North Central Education Service District	1,907,393	282,581	0	2,189,974	1,121,329	195%
4321	North Clackamas School District #12	240,341,761	35,606,748	72,369,732	203,578,777	141,293,408	144%
3321	North Douglas School District #22	3,605,038	534,088	0	4,139,126	2,119,349	195%
3463	North Lake School District #14	3,723,600	551,653	306,465	3,968,788	2,189,050	181%
3730	North Marion School District #15	22,359,461	3,312,565	21,399,340	4,272,686	13,144,800	33%
3967	North Powder School District	3,321,538	492,087	0	3,813,625	1,952,684	195%
4342	North Santiam School District #29J	23,064,354	3,416,995	25,056,155	1,425,194	13,559,197	11%
4381	North Wasco County School District #21	34,038,711	5,042,851	10,388,478	28,693,084	20,010,860	143%
4280	Northwest Regional Education Service District	75,812,026	11,231,588	0	87,043,614	44,568,782	195%
3694	Nyssa School District #26	15,298,007	2,266,407	0	17,564,414	8,993,474	195%
3307	Oakland School District	6,491,589	961,732	710,607	6,742,714	3,816,310	177%
3524	Oakridge School District	6,457,616	956,699	6,276,324	1,137,991	3,796,338	30%
3684	Ontario School District #8C	28,972,340	4,292,266	6,695,807	26,568,799	17,032,415	156%
4390	Oregon Charter Academy	19,247,638	2,851,547	0	22,099,185	11,315,405	195%
3122	Oregon City School District #62	91,593,456	13,569,615	92,629,285	12,533,786	53,846,454	23%
4470	Oregon Family School	4,862,626	720,400	0	5,583,026	2,858,667	195%
4474	Oregon for Quality Virtual Education Inc	1,982,372	293,689	0	2,276,061	1,165,408	195%
4345	Oregon Trail School District 46	48,327,363	7,159,722	1,569,424	53,917,661	28,410,950	190%
4420	Oregon Virtual Academy	12,098,872	1,792,454	0	13,891,326	7,112,750	195%
3462	Paisley School District	2,038,606	302,021	313,592	2,027,035	1,198,467	169%
3820	Parkrose School District	39,682,041	5,878,914	47,735,857	(2,174,902)	23,328,492	(9%)
3931	Pendleton School District #16R	34,707,581	5,141,945	20,066,361	19,783,165	20,404,080	97%
3865	Perrydale School District #21	4,005,759	593,455	0	4,599,214	2,354,927	195%
3043	Philomath School District #17J	18,495,413	2,740,104	3,604,293	17,631,224	10,873,183	162%
3414	Phoenix-Talent School District	31,783,822	4,708,789	10,345,396	26,147,215	18,685,244	140%
3958	Pilot Rock School District #2R	4,198,284	621,978	1,403,967	3,416,295	2,468,110	138%

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3395	Pine Creek School	123,253	18,260	0	141,513	72,459	195%
3027	Pine-Eagle School District #61	3,666,018	543,122	0	4,209,140	2,155,198	195%
3440	Pinehurst School	373,005	55,261	0	428,266	219,284	195%
3470	Pleasant Hill School District	10,306,875	1,526,969	370,958	11,462,886	6,059,261	189%
3464	Plush School District	262,153	38,838	0	300,991	154,116	195%
3275	Port Orford-Langlois School District #2Cj	3,458,500	512,378	0	3,970,878	2,033,202	195%
3818	Portland Public Schools	775,461,989	114,885,069	774,516,416	115,830,642	455,882,767	25%
4403	Portland Village School	3,572,207	529,224	243,520	3,857,911	2,100,048	184%
4433	Powell Butte Community Charter School	1,618,106	239,723	0	1,857,829	951,261	195%
3252	Powers School District	2,317,303	343,309	0	2,660,612	1,362,308	195%
3370	Prairie City School District #4	2,972,058	440,312	1,289,562	2,122,808	1,747,229	122%
3432	Prospect School District	2,669,387	395,471	0	3,064,858	1,569,294	195%
4320	Rainier School District #13	10,817,011	1,602,545	3,728,351	8,691,205	6,359,163	137%
4422	Redmond Proficiency Academy	8,127,975	1,204,163	0	9,332,138	4,778,318	195%
4311	Redmond School District #2J	81,029,070	12,004,496	80,419,005	12,614,561	47,635,806	26%
4312	Reedsport School District	7,213,305	1,068,655	1,981,452	6,300,508	4,240,597	149%
3824	Reynolds School District	151,709,996	22,475,909	66,503,066	107,682,839	89,188,089	121%
3335	Riddle School District	4,131,345	612,061	0	4,743,406	2,428,757	195%
4350	Ridgeline Montessori	2,331,975	345,483	0	2,677,458	1,370,934	195%
3847	Riverdale School	9,643,294	1,428,659	2,951,257	8,120,696	5,669,152	143%
4451	River's Edge Academy Charter School	1,650,802	244,567	0	1,895,369	970,482	195%
3424	Rogue River School District	11,031,095	1,634,262	0	12,665,357	6,485,019	195%
3310	Roseburg Public Schools	62,134,439	9,205,247	61,700,186	9,639,500	36,527,928	26%
3735	Salem-Keizer Public Schools	564,502,014	83,631,247	164,377,236	483,756,025	331,862,482	146%
4366	Sand Ridge Charter School	2,666,240	395,005	0	3,061,245	1,567,443	195%
3665	Santiam Canyon School District	7,855,438	1,163,787	2,462,788	6,556,437	4,618,097	142%
4450	Sauvie Island School	1,727,068	255,866	0	1,982,934	1,015,318	195%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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
4309	Scappoose School District	22,870,616	3,388,293	0	26,258,909	13,445,301	195%
3647	Scio School District #95C	7,720,590	1,143,809	2,356,175	6,508,224	4,538,822	143%
3187	Seaside Schools	19,076,856	2,826,245	5,359,717	16,543,384	11,215,005	148%
4440	Sheridan Allprep Academy	2,725,719	403,817	387,822	2,741,714	1,602,410	171%
4144	Sheridan School District #48J	10,339,226	1,531,761	561,566	11,309,421	6,078,280	186%
4337	Sherman County School District	3,038,190	450,109	1,906,263	1,582,036	1,786,107	89%
4411	Sherwood Charter School	1,612,508	238,894	0	1,851,402	947,970	195%
4317	Sherwood School District #88J	57,224,628	8,477,856	6,706,496	58,995,988	33,641,522	175%
4379	Siletz Valley School	2,540,873	376,432	0	2,917,305	1,493,742	195%
4270	Silver Falls School District	43,038,716	6,376,207	42,798,941	6,615,982	25,301,832	26%
4419	Silvies River Web Academy	4,604,118	682,102	0	5,286,220	2,706,694	195%
3296	Sisters School District	14,860,276	2,201,557	6,032,465	11,029,368	8,736,139	126%
3537	Siuslaw School District #97J	18,832,786	2,790,086	5,110,350	16,512,522	11,071,519	149%
4232	South Coast Education Service District Region #7	11,039,208	1,635,464	0	12,674,672	6,489,789	195%
4452	South Columbia Family School	408,892	60,578	0	469,470	240,382	195%
3506	South Lane School District	37,346,348	5,532,880	42,002,742	876,486	21,955,372	4%
3319	South Umpqua School District	14,334,802	2,123,708	14,185,022	2,273,488	8,427,220	27%
4344	South Wasco County School District #1	4,522,933	670,075	0	5,193,008	2,658,966	195%
4286	Southern Oregon Education Service District	23,018,131	3,410,147	0	26,428,278	13,532,022	195%
4109	Spray School District #1	1,212,714	179,664	0	1,392,378	712,937	195%
3487	Springfield School District #19	121,187,827	17,954,035	129,537,636	9,604,226	71,244,552	13%
4397	Springwater Environmental Sciences School	1,766,154	261,657	0	2,027,811	1,038,296	195%
4279	St Helens School District #502	36,922,566	5,470,096	19,013,195	23,379,467	21,706,237	108%
3750	St Paul School District	3,730,379	552,657	0	4,283,036	2,193,035	195%
3942	Stanfield School District	6,656,970	986,233	2,607,630	5,035,573	3,913,536	129%
4412	Summit Learning Charter	6,477,454	959,638	0	7,437,092	3,808,001	195%
4435	Sunny Wolf Charter School	1,861,148	275,730	0	2,136,878	1,094,142	195%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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
3397	Suntex School District	69,411	10,283	0	79,694	40,806	195%
3353	Sutherlin School District #130	15,294,872	2,265,943	8,036,866	9,523,949	8,991,632	106%
4396	Sweet Home Charter School	1,263,615	187,205	0	1,450,820	742,861	195%
3618	Sweet Home School District #55	26,288,792	3,894,697	15,435,385	14,748,104	15,454,797	95%
4475	Teach-NW	3,319,039	491,717	0	3,810,756	1,951,214	195%
4409	The Cottonwood School of Civics and Science	1,536,494	227,632	0	1,764,126	903,283	195%
4380	The Emerson School	1,225,045	181,491	119,387	1,287,149	720,186	179%
4424	The Ivy School	2,077,870	307,837	0	2,385,707	1,221,549	195%
4371	The Lighthouse School	1,737,365	257,391	0	1,994,756	1,021,372	195%
4400	The Phoenix School	751,787	111,378	0	863,165	441,965	195%
4464	The Valley School of Southern Oregon	827,926	122,658	0	950,584	486,725	195%
4351	The Village School	452,358	67,017	0	519,375	265,935	195%
4355	Three Rivers Charter School	1,205,977	178,666	0	1,384,643	708,976	195%
4338	Three Rivers U J School District	51,226,741	7,589,266	14,775,704	44,040,303	30,115,452	146%
4316	Tigard-Tualatin School District #23J	158,769,027	23,521,708	14,973,884	167,316,851	93,337,990	179%
3902	Tillamook Public Schools	25,555,756	3,786,098	24,578,559	4,763,295	15,023,855	32%
3533	Triangle Lake Schools	4,708,864	697,621	0	5,406,485	2,768,273	195%
4003	Troy School District #54	106,808	15,824	0	122,632	62,791	195%
3944	Ukiah School	571,507	84,669	0	656,176	335,981	195%
3928	Umatilla School District #6R	15,995,893	2,369,799	12,100,760	6,264,932	9,403,752	67%
3966	Union County School District	4,429,734	656,267	1,112,676	3,973,325	2,604,176	153%
4330	Vale School District #84	11,158,105	1,653,079	0	12,811,184	6,559,687	195%
4472	Valley Inquiry Charter School	627,948	93,031	0	720,979	369,162	195%
3230	Vernonia School District	7,293,204	1,080,492	0	8,373,696	4,287,568	195%
3712	W W Jones School	274,951	40,734	0	315,685	161,640	195%
4224	Wallowa County Region 18	2,571,210	380,926	0	2,952,136	1,511,577	195%
3990	Wallowa School	2,647,165	392,179	0	3,039,344	1,556,229	195%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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
3195	Warrenton-Hammond School District	11,597,652	1,718,198	2,024,822	11,291,028	6,818,090	166%
4388	West Lane Tech	891,148	132,024	0	1,023,172	523,893	195%
3075	West Linn School District	118,581,126	17,567,851	122,005,417	14,143,560	69,712,111	20%
4473	Willamette Connections Academy	3,802,211	563,299	0	4,365,510	2,235,264	195%
4254	Willamette Education Service District	45,180,451	6,693,506	13,583,619	38,290,338	26,560,927	144%
4314	Willamina School District #30J	10,923,108	1,618,264	1,346,538	11,194,834	6,421,535	174%
3349	Winston-Dillard Schools	16,121,929	2,388,472	14,800,710	3,709,691	9,477,846	39%
3786	Woodburn School District	74,252,086	11,000,482	0	85,252,568	43,651,716	195%
4453	Woodland Charter School	1,725,440	255,625	0	1,981,065	1,014,361	195%
4166	Yamhill-Carlton School District #1	10,598,252	1,570,136	10,296,276	1,872,112	6,230,557	30%
3324	Yoncalla School District #32	3,849,748	570,342	0	4,420,090	2,263,211	195%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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	19,191,107	596,625	0	2,754,615	6,271,911	16,270,436	10,930,763	149%
2999	Central Oregon Community College	43,647,855	1,356,952	0	6,265,039	7,699,407	43,570,439	24,860,699	175%
2919	Chemeketa Community College	93,735,936	2,914,122	0	13,454,481	89,924,284	20,180,255	53,389,586	38%
2908	Clackamas Community College	62,006,982	1,927,712	0	8,900,234	61,761,110	11,073,818	35,317,587	31%
2900	Clatsop Community College	13,348,489	414,986	0	1,915,989	3,843,102	11,836,362	7,602,957	156%
2996	Columbia Gorge Community College	11,632,693	361,645	0	1,669,710	2,271,127	11,392,921	6,625,683	172%
2906	Klamath Community College	18,638,100	579,433	0	2,675,238	173,767	21,719,004	10,615,784	205%
2904	Lane Community College	84,643,405	2,631,448	0	12,149,376	106,935,206	(7,510,977)	48,210,713	(16%)
2910	Linn-Benton Community College	57,454,769	1,786,190	0	8,246,828	16,561,054	50,926,733	32,724,763	156%
2905	Mt Hood Community College	85,940,966	2,671,787	0	12,335,623	90,753,023	10,195,353	48,949,771	21%
2995	Oregon Coast Community College	6,639,857	206,424	0	953,059	1,058,062	6,741,278	3,781,892	178%
2918	Portland Community College	255,150,332	7,932,275	0	36,623,259	256,245,763	43,460,103	145,327,087	30%
2922	Rogue Community College	36,205,722	1,125,586	0	5,196,825	40,494,265	2,033,868	20,621,851	10%
2998	Southwestern Community College	19,624,660	610,104	0	2,816,845	8,098,539	14,953,070	11,177,703	134%
2997	Tillamook Bay Community College	3,788,162	117,769	0	543,738	680,447	3,769,222	2,157,640	175%
2902	Treasure Valley Community College	14,413,719	448,103	0	2,068,888	9,476,182	7,454,528	8,209,684	91%
2903	Umpqua Community College	21,960,690	682,728	0	3,152,150	23,667,418	2,128,150	12,508,246	17%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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	684,466	(22,654)	4,399	98,245	0	764,456	389,854	196%
2103	City of Albany	61,910,245	0	(4,367,070)	8,886,349	0	66,429,524	35,262,488	188%
2235	City of Amity	523,683	0	(128,816)	75,167	0	470,034	298,276	158%
2104	City of Ashland	33,656,816	(1,113,945)	446,669	4,830,965	0	37,820,505	19,170,060	197%
2105	City of Astoria	13,965,885	(462,231)	615,942	2,004,607	0	16,124,203	7,954,610	203%
2234	City of Aumsville	2,313,086	(76,557)	(179,430)	332,011	0	2,389,110	1,317,475	181%
2272	City of Aurora	616,385	0	(100,252)	88,474	0	604,607	351,077	172%
2159	City of Baker City	7,444,384	(246,388)	(80,866)	1,068,537	0	8,185,667	4,240,130	193%
2150	City of Bandon	4,845,103	(160,359)	(28,162)	695,447	0	5,352,029	2,759,646	194%
2231	City of Banks	620,865	0	(117,829)	89,116	0	592,152	353,629	167%
2241	City of Bay City	1,402,136	(46,407)	(36,901)	201,257	0	1,520,085	798,621	190%
2178	City of Boardman	3,487,246	(115,418)	(25,038)	500,545	0	3,847,335	1,986,246	194%
2216	City of Brookings	5,807,287	(192,205)	(134,589)	833,555	0	6,314,048	3,307,682	191%
2204	City of Burns	1,145,748	0	(240,041)	164,456	0	1,070,163	652,589	164%
2109	City of Canby	14,891,365	0	(1,916,457)	2,137,447	795,587	14,316,768	8,481,740	169%
2223	City of Cannon Beach	5,459,336	(180,689)	(196,217)	783,611	0	5,866,041	3,109,498	189%
2198	City of Carlton	1,359,703	0	(209,548)	195,166	0	1,345,321	774,452	174%
2182	City of Cascade Locks	1,625,134	(53,787)	306,435	233,265	0	2,111,047	925,635	228%
2194	City of Cave Junction	1,301,500	(43,076)	(26,536)	186,812	0	1,418,700	741,301	191%
2181	City of Central Point	10,674,578	0	(605,718)	1,532,186	0	11,601,046	6,079,966	191%
2201	City of Coburg	1,855,374	0	(201,903)	266,313	0	1,919,784	1,056,774	182%
2271	City of Columbia City	1,003,601	(33,216)	(1,546)	144,053	0	1,112,892	571,625	195%
2177	City of Condon	443,065	0	0	63,596	58,786	447,875	252,359	177%
2110	City of Coquille	633,334	(20,962)	124,603	90,906	0	827,881	360,731	230%
2155	City of Corvallis	70,865,693	0	(7,003,951)	10,171,778	11,092,692	62,940,828	40,363,282	156%
2236	City of Creswell	2,225,131	0	(63,712)	319,386	0	2,480,805	1,267,377	196%
2202	City of Dallas	11,674,632	(386,397)	0	1,675,730	353,697	12,610,268	6,649,571	190%
2252	City of Dayton	1,040,058	(34,423)	(99,566)	149,286	0	1,055,355	592,390	178%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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	1,238,293	(40,984)	(2,398)	177,740	0	1,372,651	705,300	195%
2131	City of Drain	771,995	(25,551)	0	110,809	0	857,253	439,709	195%
2245	City of Dundee	1,451,014	0	(87,022)	208,273	409,794	1,162,471	826,461	141%
2299	City of Dunes City	110,277	(3,650)	0	15,829	31,597	90,859	62,811	145%
2269	City of Durham	164,724	0	(16,689)	23,644	0	171,679	93,823	183%
2225	City of Echo	262,262	(8,680)	58,290	37,644	0	349,516	149,378	234%
2205	City of Elgin	1,504,382	(49,791)	(872,614)	215,933	0	797,910	856,857	93%
2305	City of Elkton	143,292	(4,743)	91	20,568	0	159,208	81,616	195%
2180	City of Enterprise	1,448,406	0	(2,458)	207,898	0	1,653,846	824,975	200%
2179	City of Estacada	2,754,086	(91,152)	27,710	395,311	0	3,085,955	1,568,657	197%
2208	City of Fairview	3,257,168	0	(694,175)	467,521	0	3,030,514	1,855,200	163%
2224	City of Falls City	354,431	0	(39,331)	50,874	0	365,974	201,875	181%
2291	City of Florence	6,935,105	0	(1,422,765)	995,437	0	6,507,777	3,950,058	165%
2220	City of Garibaldi	852,533	0	18,077	122,369	0	992,979	485,581	204%
2242	City of Gaston	203,860	(6,747)	(497,222)	29,261	0	(270,848)	116,113	(233%)
2304	City of Gladstone	6,470,072	0	(639,725)	928,688	0	6,759,035	3,685,187	183%
2274	City of Gold Hill	337,771	(11,179)	(198,266)	48,482	0	176,808	192,386	92%
2113	City of Grants Pass	31,960,292	0	(1,525,323)	4,587,453	0	35,022,422	18,203,763	192%
2284	City of Halsey	515,828	0	(72,805)	74,040	0	517,063	293,803	176%
2296	City of Happy Valley	10,770,292	(356,466)	0	1,545,925	2,133,214	9,826,537	6,134,482	160%
2268	City of Harrisburg	1,399,266	(46,312)	(36,685)	200,845	0	1,517,114	796,986	190%
2193	City of Heppner	671,622	(22,229)	(354,364)	96,402	0	391,431	382,539	102%
2160	City of Hermiston	14,598,983	0	(372,449)	2,095,480	0	16,322,014	8,315,206	196%
2226	City of Hines	774,877	(25,646)	(20,517)	111,223	0	839,937	441,350	190%
2138	City of Hood River	9,517,592	(315,005)	(198,940)	1,366,117	2,588,369	7,781,395	5,420,977	144%
2196	City of Hubbard	1,528,029	0	(4,003)	219,327	31,566	1,711,787	870,326	197%
2191	City of Huntington	239,875	(7,939)	196,953	34,431	0	463,320	136,627	339%
2306	City of Imbler	33,148	(1,097)	197	4,758	0	37,006	18,881	196%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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	6,722,341	(222,490)	(321,497)	964,898	0	7,143,252	3,828,873	187%
2266	City of Irrigon	1,047,985	(34,685)	(35,760)	150,424	0	1,127,964	596,905	189%
2211	City of Jefferson	954,847	(31,603)	(1,445,830)	137,055	0	(385,531)	543,856	(71%)
2229	City of John Day	1,205,979	0	(467,213)	173,101	0	911,867	686,895	133%
2256	City of Jordan Valley	99,822	(3,304)	(227,646)	14,328	0	(116,800)	56,856	(205%)
2199	City of Junction City	5,670,952	(187,692)	(83,708)	813,986	0	6,213,538	3,230,029	192%
2287	City of King City	910,786	0	(84,584)	130,731	0	956,933	518,760	184%
2148	City of Klamath Falls	20,183,006	(668,000)	(3,660,278)	2,896,988	3,230,342	15,521,374	11,495,723	135%
2263	City of La Grande	4,434,886	(146,782)	(618,109)	636,566	0	4,306,561	2,525,997	170%
2233	City of Lafayette	1,059,240	0	(100,077)	152,039	0	1,111,202	603,316	184%
2120	City of Lake Oswego	56,283,531	0	(1,406,229)	8,078,713	0	62,956,015	32,057,656	196%
2244	City of Lakeside	496,360	(16,428)	(165,327)	71,246	0	385,851	282,714	136%
2140	City of Lebanon	14,478,585	0	(1,558,949)	2,078,198	0	14,997,834	8,246,631	182%
2298	City of Lincoln City	17,182,227	0	(2,179,274)	2,466,268	3,150,560	14,318,661	9,786,556	146%
2293	City of Lowell	622,298	0	(37,341)	89,322	0	674,279	354,445	190%
2270	City of Lyons	100,941	0	(10,231)	14,489	0	105,199	57,494	183%
2170	City of Madras	4,169,527	0	(301,303)	598,477	487,585	3,979,116	2,374,856	168%
2247	City of Malin	262,117	(8,675)	(10,883)	37,623	0	280,182	149,295	188%
2281	City of Manzanita	1,797,518	(59,493)	(31,494)	258,009	0	1,964,540	1,023,820	192%
2117	City of McMinnville	26,500,852	(877,103)	0	3,803,826	0	29,427,575	15,094,206	195%
2102	City of Medford	84,509,146	0	0	12,130,105	15,781,400	80,857,851	48,134,243	168%
2207	City of Mill City	676,015	(22,374)	2,044	97,032	0	752,717	385,041	195%
2286	City of Millersburg	811,282	0	(11,082)	116,448	0	916,648	462,085	198%
2158	City of Milton-Freewater	9,308,570	(308,087)	313,047	1,336,115	0	10,649,645	5,301,923	201%
2163	City of Milwaukie	20,786,905	(687,988)	(384,116)	2,983,669	2,053,132	20,645,338	11,839,688	174%
2157	City of Monmouth	7,598,345	0	0	1,090,636	1,406,293	7,282,688	4,327,823	168%
2209	City of Monroe	312,821	0	(76,353)	44,901	0	281,369	178,175	158%
2301	City of Moro	193,014	0	(49,779)	27,704	0	170,939	109,936	155%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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	219,414	0	(49,581)	31,494	0	201,327	124,972	161%
2197	City of Myrtle Creek	2,036,723	(67,410)	(215,166)	292,343	0	2,046,490	1,160,065	176%
2183	City of Myrtle Point	2,856,574	(94,545)	(414,409)	410,021	0	2,757,641	1,627,031	169%
2777	City of Newberg	12,535,757	(414,898)	(223,560)	1,799,332	1,563,115	12,133,516	7,140,046	170%
2276	City of Newport	4,466,239	(147,820)	(708,614)	641,066	0	4,250,871	2,543,855	167%
2292	City of North Bend	7,031,079	(232,709)	(539,755)	1,009,213	0	7,267,828	4,004,722	181%
2192	City of North Plains	1,614,832	(53,446)	(81,522)	231,787	0	1,711,651	919,767	186%
2308	City of North Powder	204,683	0	(2,147)	29,379	0	231,915	116,582	199%
2166	City of Nyssa	1,120,858	(37,097)	(22,423)	160,883	0	1,222,221	638,412	191%
2143	City of Oakland	424,091	0	63,089	60,872	0	548,052	241,551	227%
2168	City of Oakridge	3,029,061	(100,253)	324,090	434,779	0	3,687,677	1,725,276	214%
2119	City of Oregon City	29,459,681	0	0	4,228,525	3,885,246	29,802,960	16,779,479	178%
2154	City of Pendleton	19,491,747	(645,122)	0	2,797,767	2,171,171	19,473,221	11,102,000	175%
2187	City of Philomath	3,383,708	(111,991)	(211,192)	485,684	1,212,934	2,333,275	1,927,273	121%
2249	City of Phoenix	3,030,510	0	(643,130)	434,987	0	2,822,367	1,726,101	164%
2161	City of Pilot Rock	657,065	(21,747)	86,080	94,313	0	815,711	374,248	218%
2184	City of Port Orford	1,039,085	(34,391)	(21,497)	149,146	0	1,132,343	591,836	191%
2121	City of Portland	995,739,182	(32,956,144)	(69,280,940)	142,924,421	0	1,036,426,519	567,147,507	183%
2122	City of Redmond	32,310,230	0	(2,476,946)	4,637,681	0	34,470,965	18,403,079	187%
2139	City of Reedsport	2,692,532	(89,115)	(954,513)	386,475	0	2,035,379	1,533,597	133%
2260	City of Riddle	519,338	0	(59,881)	74,544	0	534,001	295,802	181%
2203	City of Rockaway Beach	1,556,864	0	(175,220)	223,466	0	1,605,110	886,750	181%
2251	City of Rogue River	1,436,775	(47,553)	0	206,229	0	1,595,451	818,350	195%
2100	City of Roseburg	22,514,858	(745,178)	0	3,231,693	0	25,001,373	12,823,886	195%
2172	City of Sandy	10,810,157	(357,786)	(143,526)	1,551,647	0	11,860,492	6,157,188	193%
2176	City of Scappoose	4,869,629	0	(139,145)	698,967	0	5,429,451	2,773,616	196%
2254	City of Shady Cove	433,343	0	(211,545)	62,200	0	283,998	246,821	115%
2142	City of Sherwood	18,510,779	(612,654)	(82,649)	2,656,963	0	20,472,439	10,543,265	194%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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
2273	City of Silverton	5,193,034	(171,875)	(14,948)	745,387	1,058,337	4,693,261	2,957,819	159%
2221	City of Sisters	2,021,787	(66,915)	(181,390)	290,199	0	2,063,681	1,151,558	179%
2278	City of Springfield	64,067,451	0	(11,665,956)	9,195,986	0	61,597,481	36,491,177	169%
2123	City of St Helens	10,781,005	0	417,315	1,547,462	0	12,745,782	6,140,584	208%
2757	City of Stayton	1,421,749	(47,056)	(50,154)	204,072	616,042	912,569	809,792	113%
2217	City of Sutherlin	6,163,246	(203,986)	(719,347)	884,648	0	6,124,561	3,510,427	174%
2188	City of Talent	3,134,693	0	(407,584)	449,941	0	3,177,050	1,785,441	178%
2295	City of Tigard	12,999,656	(430,252)	(1,870,564)	1,865,919	0	12,564,759	7,404,271	170%
2128	City of Tillamook	3,907,117	0	(344,655)	560,812	0	4,123,274	2,225,394	185%
2275	City of Toledo	5,062,700	(167,561)	(952,930)	726,680	689,263	3,979,626	2,883,584	138%
2237	City of Troutdale	8,022,615	0	(1,380,845)	1,151,534	0	7,793,304	4,569,476	171%
2288	City of Tualatin	24,594,689	(814,014)	0	3,530,223	1,032,689	26,278,209	14,008,505	188%
2228	City of Turner	1,269,115	0	(10,648)	182,164	0	1,440,631	722,855	199%
2175	City of Umatilla	6,592,257	(218,185)	(702,301)	946,226	0	6,617,997	3,754,780	176%
2145	City of Vale	1,090,403	(36,089)	146,014	156,512	0	1,356,840	621,066	218%
2285	City of Veneta	2,011,208	(66,565)	(124,116)	288,681	0	2,109,208	1,145,532	184%
2125	City of Vernonia	1,644,622	(54,432)	(182,245)	236,062	0	1,644,007	936,734	176%
2200	City of Wallowa	385,277	(12,752)	(48,178)	55,301	0	379,648	219,444	173%
2238	City of Warrenton	5,491,677	0	(295,871)	788,253	0	5,984,059	3,127,919	191%
2126	City of West Linn	17,738,430	0	(1,999,853)	2,546,103	0	18,284,680	10,103,355	181%
2265	City of Westfir	113,816	0	(47,034)	16,337	0	83,119	64,826	128%
2206	City of Weston	398,764	0	(205,932)	57,237	0	250,069	227,126	110%
2147	City of Wheeler	296,517	0	0	42,561	0	339,078	168,889	201%
2240	City of Wilsonville	21,837,238	(722,751)	(261,511)	3,134,430	4,781,041	19,206,365	12,437,931	154%
2280	City of Winston	3,459,563	(114,502)	(551,138)	496,572	0	3,290,495	1,970,478	167%
2185	City of Wood Village	1,626,902	(53,846)	(61,419)	233,519	467,065	1,278,091	926,642	138%
2303	City of Woodburn	21,843,343	(722,953)	(927,345)	3,135,306	3,522,842	19,805,509	12,441,408	159%
2300	City of Yachats	1,025,450	0	(172,306)	147,189	0	1,000,333	584,070	171%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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	581,733	0	(130,898)	83,500	0	534,335	331,340	161%
2307	City of Yoncalla	572,921	(18,962)	(3,441)	82,235	0	632,753	326,321	194%
2255	Town of Canyon City	218,481	(7,231)	18,341	31,360	0	260,951	124,441	210%
2212	Town of Lakeview	2,073,335	(68,622)	(557,884)	297,598	0	1,744,427	1,180,918	148%

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	11,208,295	0	(1,222,150)	1,608,794	645,726	10,949,213	6,383,957	172%
2040	Benton County	72,207,336	0	(4,811,863)	10,364,352	10,200,780	67,559,045	41,127,447	164%
2036	Clatsop County	32,817,354	(1,086,161)	0	4,710,472	5,781,274	30,660,391	18,691,923	164%
2017	Columbia County	25,086,565	0	(1,644,140)	3,600,825	1,698,751	25,344,499	14,288,664	177%
2018	Coos County	35,678,322	0	616,396	5,121,124	0	41,415,842	20,321,457	204%
2044	Crook County	5,462,193	0	(443,828)	784,021	0	5,802,386	3,111,125	187%
2027	Deschutes County	165,034,076	0	(13,512,503)	23,688,332	21,009,842	154,200,063	93,999,178	164%
2022	Gilliam County	4,653,532	(154,019)	(81,091)	667,949	4,406,258	680,113	2,650,533	26%
2012	Grant County	6,696,296	(221,628)	(3,254,666)	961,159	0	4,181,161	3,814,038	110%
2004	Harney County	9,199,467	(304,476)	(438,599)	1,320,455	0	9,776,847	5,239,780	187%
2035	Hood River County	16,109,225	0	(1,624,599)	2,312,254	3,454,471	13,342,409	9,175,401	145%
2005	Jackson County	96,261,100	(3,185,969)	0	13,816,933	26,522,475	80,369,589	54,827,854	147%
2042	Josephine County	44,796,078	(1,482,623)	1,390,648	6,429,850	0	51,133,953	25,514,698	200%
2007	Klamath County	7,778,949	0	(2,874,311)	1,116,559	0	6,021,197	4,430,690	136%
2000	Lake County	9,361,466	(309,838)	(543,022)	1,343,707	1,648,374	8,203,939	5,332,051	154%
2043	Lincoln County	9,631,203	(318,766)	(2,318,105)	1,382,424	417,374	7,959,382	5,485,686	145%
2009	Marion County	181,780,696	0	(18,656,279)	26,092,074	11,574,214	177,642,277	103,537,624	172%
2038	Multnomah County	812,456,115	(26,889,994)	(43,044,061)	116,616,703	134,616,432	724,522,331	462,754,172	157%
2016	Sherman County	4,656,013	(154,101)	0	668,305	1,513,742	3,656,475	2,651,946	138%
2013	Umatilla County	34,941,194	(1,156,454)	0	5,015,319	5,559,006	33,241,053	19,901,608	167%
2020	Wasco County	15,095,766	(499,627)	(691,443)	2,166,786	10,493,155	5,578,327	8,598,161	65%
2011	Washington County	326,650,445	(10,811,204)	0	46,886,099	18,183,915	344,541,425	186,051,718	185%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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	273,998	(9,069)	(27,762)	39,329	0	276,496	156,062	177%
2631	Arch Cape Water-Sanitary District	270,308	0	(40,410)	38,799	0	268,697	153,961	175%
2602	Aumsville Rural Fire Protection District	440,865	0	(36,672)	63,280	0	467,473	251,105	186%
2804	Aurora Rural Fire Protection District	1,587,260	0	10,948	227,829	0	1,826,037	904,063	202%
2728	Baker County Library District	914,567	0	(52,715)	131,273	0	993,125	520,914	191%
2601	Baker Valley Irrigation District	99,511	0	(197,646)	14,283	0	(83,852)	56,679	(148%)
2749	Black Butte Ranch Police	502,184	(16,621)	(152,263)	72,081	0	405,381	286,031	142%
2611	Burnt River Irrigation District	85,461	0	646,577	12,267	0	744,305	48,677	1529%
2595	Canby Fire District	5,213,455	0	(233,040)	748,318	0	5,728,733	2,969,450	193%
2731	Canby Utility Board	3,804,342	(125,913)	14,251	546,060	0	4,238,740	2,166,856	196%
2840	Cannon Beach Rural Fire Protection District	841,471	(27,850)	0	120,781	0	934,402	479,280	195%
2820	Central Oregon Coast Fire & Rescue District	1,075,323	0	(90,683)	154,348	0	1,138,988	612,476	186%
2569	Central Oregon Intergovernmental Council	9,063,417	0	(6,297,480)	1,300,927	0	4,066,864	5,162,290	79%
2563	Central Oregon Irrigation District	3,861,284	(127,798)	246,701	554,233	0	4,534,420	2,199,288	206%
2567	Charleston Rural Fire Protection District	475,826	0	0	68,298	0	544,124	271,018	201%
2699	Chetco Library Board	674,699	(22,331)	(3,902)	96,844	0	745,310	384,291	194%
2745	Clackamas County Fire District	68,058,706	0	(595,249)	9,768,875	5,131,317	72,101,015	38,764,494	186%
2761	Clackamas River Water	5,757,065	(190,543)	0	826,346	33,960	6,358,908	3,279,077	194%
2538	Clackamas Vector Control	527,411	(17,456)	49,524	75,702	0	635,181	300,400	211%
2707	Clatskanie Library	175,444	(5,807)	2,165	25,183	0	196,985	99,929	197%
2526	Clatskanie PUD	8,159,994	(270,073)	0	1,171,253	2,263,431	6,797,743	4,647,723	146%
2588	Clatskanie Rural Fire Protection District	3,341,897	0	(153,403)	479,682	0	3,668,176	1,903,459	193%
2617	Clean Water Services	72,684,441	0	(1,595,873)	10,432,834	25,779,351	55,742,051	41,399,194	135%
2681	Cloverdale Rural Fire Protection District	755,203	(24,995)	15,953	108,399	0	854,560	430,145	199%
2801	Coburg Rural Fire Protection District	452,850	0	(21,068)	65,000	0	496,782	257,932	193%
2649	Colton Fire Department	55,405	0	(32,598)	7,953	0	30,760	31,557	97%
2671	Columbia 911 Communications District	2,619,589	(86,701)	(58,665)	376,005	0	2,850,228	1,492,051	191%
2687	Columbia Drainage Vector Control District	397,067	(13,142)	78,544	56,993	0	519,462	226,159	230%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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
2528	Columbia River Fire & Rescue	11,309,337	(374,307)	(1,293,161)	1,623,297	0	11,265,166	6,441,508	175%
2612	Community Services Consortium	12,231,188	(404,818)	(263,743)	1,755,616	0	13,318,243	6,966,571	191%
2860	Coos County Airport District	1,974,518	0	(204,259)	283,414	0	2,053,673	1,124,635	183%
2806	Corbett Fire District No. 14	55,983	(1,853)	(412)	8,036	0	61,754	31,886	194%
2603	Corbett Water District	383,916	(12,707)	0	55,106	0	426,315	218,669	195%
2545	Council of Governments	19,637,782	(649,955)	(5,036)	2,818,729	0	21,801,520	11,185,177	195%
2834	Crescent Rural Fire Protection District	203,992	0	(8,078)	29,280	0	225,194	116,189	194%
2844	Crook County Rural Fire Protection District #1	5,433,769	(179,842)	(14,035)	779,941	0	6,019,833	3,094,935	195%
2647	Crooked River Ranch Rural Fire Protection District	594,879	(19,689)	(19,729)	85,386	0	640,847	338,828	189%
2571	Crystal Springs Water District	1,171,542	0	(16,335)	168,158	0	1,323,365	667,280	198%
2718	Curry Library	356,496	0	(122,487)	51,170	0	285,179	203,051	140%
2576	Depoe Bay Rural Fire Protection District	2,620,267	(86,723)	(7,679)	376,103	0	2,901,968	1,492,437	194%
2642	Dexter Rural Fire Protection District	122,007	(4,038)	(185)	17,512	0	135,296	69,492	195%
2557	Estacada Fire Department	2,190,998	(72,516)	(1,076,384)	314,487	0	1,356,585	1,247,936	109%
2132	Eugene Water & Electric Board	97,179,278	0	0	13,948,725	31,332,817	79,795,186	55,350,825	144%
2798	Fairview Water District	228,298	(7,556)	(4,394)	32,769	0	249,117	130,033	192%
2789	Farmers Irrigation District	1,190,172	0	(345,489)	170,833	0	1,015,516	677,892	150%
2824	Glide Fire Department	287,143	0	(8,949)	41,215	0	319,409	163,549	195%
2511	Grants Pass Irrigation District	1,131,460	(37,448)	22,755	162,405	0	1,279,172	644,451	198%
2784	Greater St. Helens Aquatic District	410,155	0	(46,596)	58,872	0	422,431	233,614	181%
2855	Harney Hospital	21,297,490	0	(1,682,876)	3,056,957	0	22,671,571	12,130,504	187%
2819	Harrisburg Fire-Rescue	492,297	(16,294)	(3,613)	70,662	0	543,052	280,400	194%
2838	High Desert Parks & Recreation District	79,004	(2,615)	659	11,340	0	88,388	44,999	196%
2519	Home Forward	41,677,610	0	(3,280,804)	5,982,238	0	44,379,044	23,738,498	187%
2607	Hoodland Fire District #74	2,213,029	(73,245)	(68,134)	317,649	0	2,389,299	1,260,485	190%
2510	Horsefly Irrigation District	243,139	0	0	34,899	0	278,038	138,485	201%
2773	Housing Authority of Jackson County	6,302,167	(208,584)	0	904,588	834,644	6,163,527	3,589,553	172%
2829	Hubbard Rural Fire Protection District	578,691	0	0	83,063	0	661,754	329,607	201%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

Individual SLGRP Employers

Special Districts

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2886	Idanha-Detroit Rural Fire Protection District	107,437	0	0	15,421	0	122,858	61,193	201%
2564	Illinois Valley Fire District	1,418,043	0	(202,768)	203,540	0	1,418,815	807,681	176%
2651	Imbler Rural Fire Protection District	10,478	(347)	970	1,504	0	12,605	5,968	211%
2715	Jackson County Fire District #3	14,934,592	(494,293)	(2,063,620)	2,143,652	0	14,520,331	8,506,361	171%
2620	Jackson County Fire District #4	967,835	0	0	138,919	0	1,106,754	551,254	201%
2541	Jackson County Vector Control District	365,563	0	(40,189)	52,471	0	377,845	208,215	181%
2846	Jefferson County Library District	694,430	0	(3,756)	99,676	75,294	715,056	395,530	181%
2561	Jefferson Rural Fire Protection District	819,292	0	(187,903)	117,598	0	748,987	466,648	161%
2763	Junction City Fire Department	979,413	0	(28,764)	140,581	0	1,091,230	557,848	196%
2559	Keizer Fire Department	7,678,265	0	(494,696)	1,102,107	0	8,285,676	4,373,343	189%
2710	Klamath County Emergency Communications District	1,676,693	(55,494)	0	240,666	172,260	1,689,605	955,002	177%
2721	Klamath Housing Authority	1,708,788	0	(82,660)	245,273	0	1,871,401	973,282	192%
2624	Klamath Vector Control	210,242	(6,958)	14,892	30,177	0	248,353	119,748	207%
2579	La Pine Rural Fire Protection District	4,970,468	0	(479,719)	713,441	0	5,204,190	2,831,051	184%
2768	Lake County Library District	132,329	(4,380)	4,796	18,994	0	151,739	75,371	201%
2522	Lane Council of Governments	32,709,905	0	(637,697)	4,695,049	0	36,767,257	18,630,723	197%
2883	Lane Fire Authority	7,439,714	0	(481,835)	1,067,867	0	8,025,746	4,237,470	189%
2849	Lebanon Aquatic District	588,926	0	(13,909)	84,532	0	659,549	335,437	197%
2705	Lebanon Fire District	7,505,866	0	(476,364)	1,077,362	0	8,106,864	4,275,149	190%
2753	Linn-Benton Housing Authority	3,108,942	0	(452,539)	446,245	0	3,102,648	1,770,773	175%
2700	Lowell Rural Fire Protection District	410,686	0	(72,756)	58,948	0	396,878	233,916	170%
2823	Lyons Fire District	215,676	0	0	30,957	0	246,633	122,843	201%
2580	Marion County Fire District #1	11,071,644	0	327,550	1,589,179	0	12,988,373	6,306,124	206%
2598	Marion County Housing Authority	1,601,363	0	(1,431,502)	229,853	0	399,714	912,095	44%
2628	McKenzie Fire and Rescue	1,079,801	(35,738)	(100,379)	154,990	0	1,098,674	615,027	179%
2135	McMinnville Water & Light Department	10,604,330	(350,973)	0	1,522,103	0	11,775,460	6,039,954	195%
2592	Medford Irrigation District	812,444	0	(74,444)	116,615	0	854,615	462,747	185%
2837	METCOM	2,770,010	0	(308,031)	397,596	0	2,859,575	1,577,726	181%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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	147,973,755	(4,897,512)	(3,474,129)	21,239,561	12,627,987	148,213,688	84,282,057	176%
2663	Metropolitan Area Communications Commission	1,601,402	(53,002)	(52,478)	229,859	0	1,725,781	912,118	189%
2811	Mid-Columbia Center For Living	10,021,861	(331,695)	53,232	1,438,498	0	11,181,896	5,708,195	196%
2752	Mist-Birkenfeld Rural Fire Protection District	494,877	0	(51,188)	71,033	0	514,722	281,869	183%
2758	Mohawk Valley Rural Fire District	494,209	(16,357)	(5,584)	70,937	0	543,205	281,489	193%
2568	Molalla Rural Fire Protection District #73	3,037,281	0	0	435,959	57,382	3,415,858	1,729,957	197%
2555	Monroe Fire Department	313,124	0	(12,033)	44,945	0	346,036	178,347	194%
2873	Mosier Fire District	72,898	0	(58,636)	10,464	0	24,726	41,521	60%
2778	Mulino Water District #23	143,976	(4,765)	691	20,666	0	160,568	82,005	196%
2508	Multnomah Drainage	6,818,938	(225,688)	60,705	978,763	0	7,632,718	3,883,893	197%
2869	Nehalem Bay Fire & Rescue	1,002,033	0	0	143,828	0	1,145,861	570,732	201%
2858	Nesika Beach-Ophir Water District	367,515	0	(20,671)	52,752	0	399,596	209,327	191%
2716	Neskowin Water District	389,150	(12,880)	(188)	55,857	0	431,939	221,650	195%
2674	Nestucca Rural Fire District	1,388,067	(45,941)	(14,278)	199,238	0	1,527,086	790,607	193%
2818	Netarts Water District	444,025	(14,696)	(8,731)	63,734	0	484,332	252,906	192%
2830	Netarts-Oceanside Rural Fire Protection District	281,622	(9,321)	(2,474)	40,423	0	310,250	160,404	193%
2604	Netarts-Oceanside Sanitary District	753,083	0	(149,003)	108,095	0	712,175	428,937	166%
2899	New Carlton Fire District	160,506	0	0	23,038	0	183,544	91,420	201%
2781	North Bend Coos-Curry Housing Authority	1,404,969	(46,500)	382,425	201,664	0	1,942,558	800,234	243%
2884	North Central Public Health District	2,646,659	0	0	379,891	0	3,026,550	1,507,469	201%
2638	North Douglas County Fire and EMS	704,478	0	0	101,118	0	805,596	401,252	201%
2793	North Lincoln Fire & Rescue District #1	3,550,861	0	(28,263)	509,676	0	4,032,274	2,022,480	199%
2839	North Morrow Vector Control District	308,116	(10,198)	701	44,226	0	342,845	175,495	195%
2792	North Wasco County Parks and Recreation District	564,312	(18,677)	0	80,999	0	626,634	321,417	195%
2825	Northern Oregon Corrections	6,905,026	0	(1,499,135)	991,120	0	6,397,011	3,932,926	163%
2657	Northwest Senior & Disability Services	30,365,456	0	(1,920,700)	4,358,536	0	32,803,292	17,295,385	190%
2888	Oak Lodge Water Services District	6,084,327	0	(767,515)	873,320	1,645,490	4,544,642	3,465,477	131%
2852	Ochoco Irrigation District	1,109,078	(36,707)	(138,519)	159,193	0	1,093,045	631,703	173%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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
2816	Odell Sanitary District	589,941	0	(9,769)	84,678	0	664,850	336,015	198%
2880	Oregon Health & Science University	643,886,268	0	(96,482,411)	92,420,861	56,250,417	583,574,301	366,741,109	159%
2531	Oregon School Boards Association	7,045,126	0	13,668	1,011,229	0	8,070,023	4,012,723	201%
2774	Oregon Trail Library District	515,417	(17,059)	(3,669)	73,981	0	568,670	293,568	194%
2684	Parkdale Fire District	371,413	0	2,737	53,311	0	427,461	211,547	202%
2694	Philomath Fire Department	1,114,331	(36,881)	(5,991)	159,947	0	1,231,406	634,694	194%
2893	Pleasant Hill Goshen Fire & Rescue	563,660	0	112,150	80,905	0	756,715	321,046	236%
2513	Port of Coos Bay	2,652,591	0	(114,157)	380,742	0	2,919,176	1,510,848	193%
2741	Port of Garibaldi	239,120	(7,914)	(32,331)	34,322	0	233,197	136,197	171%
2625	Port of Newport	2,567,760	0	(161,089)	368,566	0	2,775,237	1,462,530	190%
2512	Port of Portland	140,176,967	(4,639,460)	(465,103)	20,120,441	59,615,474	95,577,371	79,841,206	120%
2501	Port of The Dalles	334,388	(11,067)	(159,142)	47,997	0	212,176	190,459	111%
2713	Port of Tillamook Bay	1,850,265	(61,239)	(83,648)	265,580	0	1,970,958	1,053,864	187%
2673	Port Orford Library	142,652	(4,721)	(1,992)	20,476	0	156,415	81,251	193%
2542	Rainbow Water District	1,240,930	(41,071)	52,903	178,118	0	1,430,880	706,802	202%
2776	Rainier Cemetery District	150,397	0	(67,287)	21,587	0	104,697	85,662	122%
2590	Redmond Fire & Rescue	10,639,355	0	(1,091,487)	1,527,130	139,034	10,935,964	6,059,904	180%
2549	Rogue River Fire District	2,088,850	(69,135)	(272,399)	299,825	0	2,047,141	1,189,756	172%
2585	Rogue River Valley Irrigation District	778,921	0	0	111,803	29,328	861,396	443,653	194%
2669	Roseburg Urban Sanitary Authority	2,081,746	0	(245,737)	298,806	0	2,134,815	1,185,709	180%
2802	Rural Road Assessment District #3	426,738	(14,124)	2,124	61,252	0	475,990	243,059	196%
2551	Sandy Fire Department	3,483,594	(115,297)	(271,925)	500,021	0	3,596,393	1,984,166	181%
2709	Scappoose Public Library	310,263	0	(31,668)	44,534	0	323,129	176,718	183%
2739	Scappoose Rural Fire Protection District	4,846,751	(160,414)	(37,484)	695,683	0	5,344,536	2,760,585	194%
2605	Scio Fire District	127,815	0	0	18,346	0	146,161	72,800	201%
2786	Seal Rock Rural Fire Protection District	436,347	(14,442)	0	62,632	0	484,537	248,532	195%
2734	Seal Rock Water District	1,245,328	0	(124,345)	178,749	0	1,299,732	709,307	183%
2630	Sheridan Fire District	1,912,150	0	0	274,462	0	2,186,612	1,089,112	201%

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2790	Silver Falls Library District	956,811	0	(37,821)	137,337	213,688	842,639	544,975	155%
2659	Silverton Fire District	1,219,565	(40,364)	(59,025)	175,051	0	1,295,227	694,633	186%
2701	Sisters-Camp Sherman	2,230,910	0	1,528,032	320,216	1,565,245	2,513,913	1,270,669	198%
2692	Siuslaw Public Library	869,917	(28,792)	(44,112)	124,864	0	921,877	495,483	186%
2599	South Suburban Sanitary District	1,661,849	0	(78,317)	238,535	0	1,822,067	946,546	193%
2766	Southwest Lincoln County Water PUD	629,736	(20,842)	(20,600)	90,390	0	678,684	358,682	189%
2696	Stayton Fire District	904,194	0	(30,059)	129,784	0	1,003,919	515,006	195%
2799	Sublimity Fire District	259,642	0	(60,424)	37,268	0	236,486	147,885	160%
2641	Suburban East Salem Water District	539,109	0	(36,443)	77,382	0	580,048	307,063	189%
2857	Sunriver Service District	3,982,820	0	(738,422)	571,678	0	3,816,076	2,268,512	168%
2810	Sutherlin Water Control District	160,235	(5,303)	(4,398)	23,000	0	173,534	91,266	190%
2847	Sweet Home Fire and Ambulance District	2,794,544	(92,491)	(41,963)	401,118	0	3,061,208	1,591,701	192%
2582	Talent Irrigation District	823,149	(27,244)	37,791	118,151	0	951,847	468,844	203%
2553	Tangent Rural Fire Protection District	327,583	0	0	47,020	0	374,603	186,583	201%
2626	Tillamook Peoples Utility District	17,721,279	(586,524)	0	2,543,641	107,690	19,570,706	10,093,586	194%
2864	Tri City Joint Water & Sanitary Authority	877,220	(29,034)	(41,949)	125,913	0	932,150	499,642	187%
2660	Tualatin Valley Fire & Rescue	120,826,571	(3,999,017)	(7,780,934)	17,342,963	6,299,365	120,090,218	68,819,717	175%
2587	Tualatin Valley Irrigation District	819,738	0	(53,211)	117,662	0	884,189	466,902	189%
2842	Tualatin Valley Water District	24,387,962	0	(1,523,244)	3,500,551	11,777,307	14,587,962	13,890,758	105%
2772	Umatilla County Soil & Water District	125,915	(4,167)	(20,034)	18,073	0	119,787	71,718	167%
2732	Umatilla County Special Library District	179,903	0	(47,182)	25,823	0	158,544	102,468	155%
2653	Umatilla Fire Department	1,153,448	0	(5,181)	165,561	0	1,313,828	656,974	200%
2826	Wasco County Soil-Water Conservation District	1,059,147	0	(98,741)	152,026	0	1,112,432	603,263	184%
2695	Washington County Consolidated Communications Agency	15,484,117	(512,480)	247,716	2,222,528	0	17,441,881	8,819,356	198%
2540	West Extension Irrigation District	362,897	(12,011)	(88,709)	52,089	0	314,266	206,697	152%
2867	West Multnomah Soil and Water Conservation District	1,790,740	0	0	257,036	33,374	2,014,402	1,019,959	198%
2589	West Slope Water District	965,483	0	0	138,582	0	1,104,065	549,914	201%
2606	West Valley Housing Authority	1,754,582	0	(230,128)	251,846	0	1,776,300	999,365	178%

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Individual SLGRP Employers

Special Districts

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2895	Western Lane Fire and EMS Authority	4,515,793	0	(30,289)	648,179	888,046	4,245,637	2,572,080	165%
2817	Wickiup Water District	372,140	(12,317)	(611)	53,416	0	412,628	211,962	195%
2552	Winston-Dillard Fire District	1,724,378	(57,072)	606,740	247,510	0	2,521,556	982,161	257%
2600	Winston-Dillard Water District	1,036,005	0	(65,627)	148,704	0	1,119,082	590,082	190%
2676	Woodburn Fire District	4,506,772	0	286,312	646,884	0	5,439,968	2,566,942	212%
2562	Wy'East Fire District	105,208	(3,482)	0	15,101	0	116,827	59,924	195%
2843	Yachats Rural Fire Protection District	679,957	0	(23,089)	97,598	0	754,466	387,286	195%
2726	Yamhill Communications Agency	1,824,826	(60,397)	(6,420)	261,928	0	2,019,937	1,039,374	194%

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	7,456,287,885	231,805,796	0	1,070,245,755	1,081,625,830	7,676,713,606	4,246,910,400	181%

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	783,724	24,365	0	112,493	113,689	0	806,893	446,389	181%
1198	Architect Examiners Board	574,130	17,849	0	82,408	83,285	0	591,103	327,010	181%
1240	Aviation Department	2,231,768	69,383	0	320,339	323,745	0	2,297,745	1,271,158	181%
1243	Board of Clinical Social Workers	819,273	25,470	0	117,595	118,846	0	843,493	466,637	181%
1200	Board of Geologist Examiners	340,876	10,597	0	48,928	49,448	0	350,953	194,154	181%
1238	Board of Massage Therapists	946,849	29,436	0	135,907	137,352	0	974,840	539,301	181%
1171	Board of Nursing	7,025,402	218,410	0	1,008,398	1,019,121	0	7,233,090	4,001,489	181%
1180	Board of Parole	3,872,520	120,391	0	555,846	561,756	0	3,987,001	2,205,688	181%
1266	Board of Pharmacy	3,810,289	118,457	0	546,914	552,729	0	3,922,930	2,170,243	181%
1041	Bureau of Labor and Industries	14,532,726	451,803	0	2,085,969	2,108,150	0	14,962,348	8,277,468	181%
1217	Chiropractic Board	661,898	20,577	0	95,006	96,016	0	681,465	377,000	181%

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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
1138	Commission on Judicial Fitness and Disability	114,635	3,564	0	16,454	16,629	0	118,024	65,293	181%
1196	Construction Contractors' Board	7,427,478	230,910	0	1,066,110	1,077,447	0	7,647,052	4,230,501	181%
1172	Crab Commission	342,326	10,642	0	49,136	49,659	0	352,446	194,980	181%
1187	Criminal Justice Commission	3,247,709	100,967	0	466,163	471,120	0	3,343,719	1,849,812	181%
1095	Dairy Products Commission	966,485	30,047	0	138,725	140,200	0	995,056	550,485	181%
1223	Department of Administrative Services	142,224,036	4,421,551	0	20,414,269	20,631,337	0	146,428,518	81,007,164	181%
1192	Department of Consumer and Business Service	130,780,813	4,065,797	0	18,771,755	18,971,358	0	134,647,007	74,489,398	181%
1050	Department of Corrections	669,266,784	20,806,589	0	96,063,879	97,085,339	0	689,051,912	381,197,200	181%
1146	Department of Environmental Quality	106,813,635	3,320,690	0	15,331,602	15,494,625	0	109,971,302	60,838,308	181%
1246	Department of Human Services	1,176,929,156	36,589,118	0	168,931,706	170,727,981	0	1,211,722,000	670,348,671	181%
1261	Department of Military-Federal Employees	340,865	10,597	0	48,926	49,447	0	350,942	194,148	181%
1121	Department Of Public Safety Standards and Training	18,886,954	587,170	0	2,710,958	2,739,784	0	19,445,298	10,757,525	181%
1064	Department of Revenue	115,102,193	3,578,370	0	16,521,309	16,696,982	0	118,504,890	65,559,258	181%
1224	Department of Transportation	635,845,358	19,767,563	0	91,266,701	92,237,153	0	654,642,469	362,161,213	181%
1073	Department of Veteran Affairs	12,177,030	378,567	0	1,747,842	1,766,427	0	12,537,012	6,935,724	181%
1020	District Attorneys	8,173,716	254,110	0	1,173,223	1,185,698	0	8,415,351	4,655,539	181%
1042	Division of State Lands	15,366,994	477,739	0	2,205,717	2,229,171	0	15,821,280	8,752,646	181%
1250	Eastern Oregon University	35,139,154	1,092,428	0	5,043,734	5,097,364	0	36,177,951	20,014,361	181%
1070	Employment Department	204,255,962	6,350,039	0	29,318,084	29,629,828	0	210,294,258	116,338,959	181%
1137	Employment Relations Board	2,910,809	90,493	0	417,806	422,248	0	2,996,859	1,657,922	181%
1201	Engineering Examiners Board	1,619,241	50,340	0	232,419	234,891	0	1,667,109	922,278	181%
1028	Forestry Department	104,155,540	3,238,053	0	14,950,070	15,109,036	0	107,234,627	59,324,325	181%
1031	Geology and Mineral Industries	4,580,931	142,415	0	657,529	664,520	0	4,716,355	2,609,181	181%
1139	Governors Office	11,359,486	353,151	0	1,630,495	1,647,833	0	11,695,300	6,470,072	181%
1247	Health Related Licensing Boards	3,191,680	99,225	0	458,121	462,992	0	3,286,034	1,817,899	181%
1271	Higher Education Coordinating Commission	21,899,702	680,832	0	3,143,396	3,176,820	0	22,547,110	12,473,509	181%
1235	Inside Oregon Enterprises	13,167,375	409,356	0	1,889,992	1,910,089	0	13,556,634	7,499,799	181%
1136	Judicial Department	201,488,368	6,263,998	0	28,920,835	29,228,354	0	207,444,846	114,762,608	181%

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1155	Land Conservation and Development Commission	10,035,366	311,986	0	1,440,436	1,455,753	0	10,332,035	5,715,887	181%
1175	Land Use Board Of Appeals	1,326,152	41,228	0	190,351	192,375	0	1,365,356	755,342	181%
1197	Landscape Contractor Advisory Board	634,179	19,716	0	91,027	91,995	0	652,927	361,212	181%
1141	Legislative Administration Committee	11,913,744	370,382	0	1,710,051	1,728,234	0	12,265,943	6,785,763	181%
1258	Legislative Commission on Indian Services	423,836	13,176	0	60,836	61,483	0	436,365	241,406	181%
1154	Legislative Committees	1,754,331	54,540	0	251,810	254,487	0	1,806,193	999,222	181%
1101	Legislative Counsel	10,166,355	316,058	0	1,459,238	1,474,754	0	10,466,897	5,790,495	181%
1114	Legislative Fiscal Office	5,997,881	186,466	0	860,912	870,066	0	6,175,192	3,416,239	181%
1272	Legislative Policy and Research Committee	7,705,385	239,550	0	1,106,000	1,117,760	0	7,933,175	4,388,790	181%
1150	Legislature	23,700,056	736,802	0	3,401,811	3,437,983	0	24,400,686	13,498,944	181%
1185	Long Term Care Ombudsman	5,120,675	159,195	0	735,001	742,817	0	5,272,054	2,916,605	181%
1116	Marine Board	4,969,123	154,483	0	713,248	720,832	0	5,116,022	2,830,285	181%
1045	Medical Examiners	5,686,251	176,778	0	816,182	824,860	0	5,854,351	3,238,743	181%
1242	Mental Health Regulatory Agency	1,616,774	50,263	0	232,065	234,533	0	1,664,570	920,873	181%
1046	Military Department	50,930,495	1,583,359	0	7,310,360	7,388,092	0	52,436,122	29,008,704	181%
1264	Oregon Advocacy Commissions Office	637,653	19,824	0	91,526	92,499	0	656,504	363,191	181%
1117	Oregon Beef Council	370,336	11,513	0	53,157	53,722	0	381,284	210,934	181%
1262	Oregon Board of Dentistry	1,369,581	42,578	0	196,584	198,674	0	1,410,069	780,078	181%
1233	Oregon Board of Optometry	289,887	9,012	0	41,609	42,052	0	298,456	165,112	181%
1097	Oregon Business Development Department	23,807,062	740,129	0	3,417,170	3,453,506	0	24,510,856	13,559,892	181%
1008	Oregon Commission for the Blind	8,113,657	252,243	0	1,164,602	1,176,985	0	8,353,516	4,621,331	181%
1002	Oregon Department of Agriculture	47,930,813	1,490,103	0	6,879,797	6,952,951	0	49,347,762	27,300,162	181%
1021	Oregon Department of Education	111,522,869	3,467,094	0	16,007,547	16,177,757	0	114,819,752	63,520,567	181%
1273	Oregon Department of Emergency Management	4,575,691	142,252	0	656,776	663,760	0	4,710,959	2,606,196	181%
1029	Oregon Department of Fish and Wildlife	114,501,088	3,559,682	0	16,435,028	16,609,784	0	117,886,014	65,216,884	181%
1004	Oregon Department of Justice	220,629,461	6,859,068	0	31,668,271	32,005,004	0	227,151,796	125,664,884	181%
1228	Oregon Film and Video	533,209	16,577	0	76,535	77,348	0	548,972	303,702	181%
1222	Oregon Forest Resources Institute	1,203,458	37,414	0	172,740	174,576	0	1,239,035	685,459	181%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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
1157	Oregon Government Ethics Commission	968,202	30,100	0	138,972	140,450	0	996,824	551,463	181%
1267	Oregon Health Authority	726,131,236	22,574,427	0	104,225,975	105,334,224	0	747,597,414	413,585,734	181%
1215	Oregon Hop Commission	122,679	3,814	0	17,609	17,796	0	126,306	69,875	181%
1194	Oregon Housing and Community Service	39,354,077	1,223,464	0	5,648,727	5,708,791	0	40,517,477	22,415,073	181%
1251	Oregon Institute of Technology	31,059,060	965,584	0	4,458,093	4,505,497	0	31,977,240	17,690,444	181%
1044	Oregon Liquor & Cannabis Commission	43,306,365	1,346,336	0	6,216,022	6,282,118	0	44,586,605	24,666,195	181%
1184	Oregon Lottery Commission	73,259,228	2,277,529	0	10,515,337	10,627,148	0	75,424,946	41,726,578	181%
1159	Oregon Office of Energy	12,833,299	398,970	0	1,842,040	1,861,627	0	13,212,682	7,309,518	181%
1237	Oregon Physical Therapist Licensing Board	648,802	20,170	0	93,126	94,117	0	667,982	369,541	181%
1059	Oregon Racing Commission	1,179,402	36,666	0	169,287	171,087	0	1,214,268	671,757	181%
1115	Oregon State Bar	12,521,873	389,288	0	1,797,340	1,816,451	0	12,892,050	7,132,138	181%
1252	Oregon State University	522,974,054	16,258,548	0	75,065,605	75,863,788	11,542,092	526,892,327	297,872,612	177%
1248	Oregon Tourism Commission	8,111,174	252,165	0	1,164,246	1,176,625	0	8,350,960	4,619,917	181%
1129	Oregon Trawl Commission	158,336	4,922	0	22,727	22,969	0	163,017	90,184	181%
1236	Oregon Watershed Enhancement Board	5,822,595	181,017	0	835,752	844,639	0	5,994,725	3,316,401	181%
1085	Oregon Wheat Commission	348,311	10,829	0	49,995	50,527	0	358,608	198,389	181%
1227	Oregon Youth Authority	119,434,498	3,713,055	0	17,143,150	17,325,436	0	122,965,268	68,026,828	181%
1210	Parks and Recreation Department	56,834,454	1,766,905	0	8,157,790	8,244,533	0	58,514,617	32,371,448	181%
1263	Patient Safety Commission	1,472,965	45,792	0	211,423	213,672	0	1,516,509	838,963	181%
1253	Portland State University	229,490,381	7,134,542	0	32,940,132	33,290,389	0	236,274,666	130,711,837	181%
1087	Potato Commission	198,022	6,156	0	28,423	28,725	0	203,876	112,788	181%
1179	Professional Liability Fund	8,868,075	275,696	0	1,272,888	1,286,423	624,849	8,505,388	5,051,028	168%
1165	Psychiatric Security Review Board	1,326,647	41,244	0	190,422	192,446	0	1,365,866	755,624	181%
1245	Public Defense Services Commission	21,463,714	667,278	0	3,080,816	3,113,574	0	22,098,232	12,225,181	181%
1061	Public Employees Retirement System	53,861,480	1,674,480	0	7,731,062	7,813,267	0	55,453,754	30,678,118	181%
1057	Public Utility Commission	19,708,356	612,706	0	2,828,859	2,858,938	0	20,290,982	11,225,374	181%
1195	Real Estate Agency	4,296,292	133,566	0	616,673	623,230	0	4,423,301	2,447,058	181%
1204	Salmon Commission	59,427	1,847	0	8,530	8,621	0	61,184	33,848	181%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2022

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
1062	Secretary of State	39,565,610	1,230,041	0	5,679,089	5,739,476	0	40,735,264	22,535,557	181%
1256	Southern Oregon University	50,290,333	1,563,458	0	7,218,473	7,295,228	0	51,777,035	28,644,084	181%
1039	State Accident Insurance Fund Corporation	181,449,297	5,641,011	0	26,044,507	26,321,442	91,955,222	94,858,150	103,348,867	92%
1230	State Board of Accountancy	603,305	18,756	0	86,596	87,517	0	621,140	343,627	181%
1231	State Board of Tax Practitioners	300,944	9,356	0	43,196	43,656	0	309,841	171,410	181%
1043	State Library	4,597,902	142,942	0	659,964	666,982	0	4,733,827	2,618,847	181%
1054	State Police	231,049,456	7,183,012	0	33,163,915	33,516,552	0	237,879,831	131,599,846	181%
1066	State Treasury	36,854,010	1,145,741	0	5,289,877	5,346,125	0	37,943,502	20,991,099	181%
1166	Teacher Standards and Practices Commission	3,852,101	119,757	0	552,915	558,794	0	3,965,978	2,194,058	181%
1190	Travel Information Council	6,697,507	208,216	0	961,333	971,555	0	6,895,501	3,814,728	181%
1254	University of Oregon	465,276,618	14,464,814	0	66,783,946	67,494,069	73,488,409	405,542,900	265,009,632	153%
1160	Water Resources Department	24,670,716	766,979	0	3,541,136	3,578,789	0	25,400,041	14,051,807	181%
1255	Western Oregon University	54,427,838	1,692,087	0	7,812,354	7,895,424	0	56,036,855	31,000,701	181%