

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

Rate Pools

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	UAL (excluding Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
OPSRP	17,041.2	12,952.4	4,088.7	15,316.5	27%
School District Pool (Tier One/Tier Two)	32,627.7	24,761.5	7,866.2	4,985.0	158%
State & Local Government Rate Pool (Tier One/Tier Two)	48,756.4	34,074.6	14,681.8	9,004.1	163%
State Judiciary (Tier One/Tier Two)	387.0	277.1	110.0	32.7	336%

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)	32,627.7	24,761.5	2,870.1	4,996.1	4,985.0	100%
State & Local Government Rate Pool (Tier One/Tier Two)	48,756.4	34,074.6	2,167.5	12,514.3	9,004.1	139%

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	2,458,733	1,969,158	81,068	0	570,643	303,033	188%
	2106	City of Beaverton	336,121,179	191,925,037	15,020,233	0	159,216,375	56,146,001	284%
	2107	City of Bend	280,577,062	178,801,944	21,162,726	19,377,790	103,560,054	79,106,794	131%
	2149	City of Canyonville	1,653,710	1,285,260	109,590	0	478,040	409,651	117%
	2186	City of Chiloquin	387,396	329,708	23,651	0	81,339	88,409	92%
	2162	City of Clatskanie	10,219,806	5,471,061	190,130	1,847,329	3,091,546	710,712	435%
	2152	City of Coos Bay	71,604,147	44,448,105	2,790,087	0	29,946,129	10,429,415	287%
	2165	City of Cornelius	26,096,026	18,271,874	1,009,339	0	8,833,491	3,772,933	234%
	2127	City of Cottage Grove	56,819,785	37,852,721	1,544,285	0	20,511,349	5,772,574	355%

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Independent Employers

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2257	City of Culver	1,314,831	709,283	72,434	0	677,982	270,760	250%
2262	City of Dufur	836,967	628,330	43,441	0	252,078	162,383	155%
2282	City of Eagle Point	5,649,234	2,868,349	218,294	0	2,999,179	815,990	368%
2111	City of Eugene	1,161,182,133	808,684,776	42,763,565	6,630,984	388,629,938	159,851,263	243%
2112	City of Forest Grove	775,913	537,411	2,120,102	0	2,358,604	7,924,992	30%
2248	City of Fossil	603,796	492,275	39,610	0	151,131	148,063	102%
2309	City of Gearhart	4,580,015	1,758,534	281,198	0	3,102,679	1,051,125	295%
2264	City of Gervais	2,767,350	1,416,078	187,587	0	1,538,859	701,206	219%
2250	City of Gold Beach	5,077,491	4,150,150	284,348	0	1,211,689	1,062,900	114%
2114	City of Gresham	425,034,164	242,853,890	17,663,773	8,484,091	191,359,956	66,027,618	290%
2115	City of Hillsboro	368,897,186	223,932,755	26,169,490	7,366,690	163,767,231	97,822,201	167%
2222	City of Jacksonville	7,470,489	4,408,763	321,581	0	3,383,307	1,202,078	281%
2232	City of Joseph	1,135,412	1,030,744	174,463	0	279,131	652,148	43%
2279	City of Keizer	43,699,691	19,171,531	2,341,818	0	26,869,978	8,753,773	307%
2283	City of Maupin	1,631,558	524,733	136,116	0	1,242,941	508,804	244%
2195	City of Metolius	564,935	1,010,926	32,543	0	(413,448)	121,648	(340%)
2290	City of Molalla	19,010,461	17,162,834	1,229,505	0	3,077,132	4,595,918	67%
2174	City of Mt Angel	7,178,106	5,328,337	306,944	0	2,156,713	1,147,364	188%
2118	City of Ontario	53,134,864	33,819,809	938,882	7,057,447	13,196,490	3,509,565	376%
2218	City of Prairie City	2,712,625	1,499,768	82,360	0	1,295,217	307,863	421%
2146	City of Prineville	29,349,944	16,717,034	1,622,436	3,761,753	10,493,593	6,064,705	173%
2297	City of Rainier	7,121,649	5,321,995	288,620	0	2,088,274	1,078,869	194%
2101	City of Salem	805,874,363	534,194,473	32,274,551	27,025,948	276,928,493	120,643,068	230%
2219	City of Sheridan	5,870,389	3,986,882	340,163	0	2,223,670	1,271,538	175%
2213	City of Stanfield	3,683,079	3,662,896	275,357	0	295,540	1,029,292	29%
2129	City of Sweet Home	12,945,990	9,574,706	357,100	0	3,728,384	1,334,850	279%
2261	City of Waldport	4,838,617	3,947,940	285,797	0	1,176,474	1,068,317	110%

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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	2,379,236	3,227,975	224,785	0	(623,954)	840,254	(74%)
2253	Town of Butte Falls	423,304	181,080	25,350	0	267,574	94,759	282%

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	1,169,483,789	780,515,683	57,095,855	0	446,063,961	213,425,717	209%
2002	Curry County	71,974,749	46,112,214	1,741,439	0	27,603,974	6,509,540	424%
2003	Douglas County	409,725,124	286,131,107	8,981,437	0	132,575,454	33,572,834	395%
2006	Jefferson County	45,922,771	35,122,491	2,479,355	7,688,989	5,590,646	9,267,889	60%
2008	Lane County	918,121,116	641,050,009	37,336,204	278,731,838	35,675,473	139,563,654	26%
2014	Linn County	328,133,271	212,716,888	13,646,562	0	129,062,945	51,011,187	253%
2039	Malheur County	56,998,913	43,908,527	2,561,116	0	15,651,502	9,573,513	163%
2897	Morrow County	0	77,258	163,846	0	86,588	612,460	14%
2037	Polk County	130,251,791	87,099,157	7,587,224	0	50,739,858	28,361,232	179%
2050	Wallowa County	1,914,565	1,382,405	80,117	0	612,277	299,479	204%
2015	Yamhill County	124,050,347	82,840,363	12,558,016	0	53,768,000	46,942,176	115%

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							
2898	Adair Rural Fire Protection District	0	4,112	20,339	0	16,227	76,027	21%
2664	Applegate Valley Rural Fire Protection District #9	4,470,834	1,942,280	159,457	0	2,688,011	596,053	451%
2702	Banks Fire District #13	1,413,853	820,851	130,274	0	723,276	486,967	149%
2596	Bend Parks & Recreation	30,665,806	20,438,975	3,456,552	1,879,919	11,803,464	12,920,679	91%
2648	Black Butte Ranch Rural Fire Protection District	6,686,245	3,568,813	174,365	247,014	3,044,783	651,781	467%
2833	Boardman Fire & Rescue District	846,687	212,699	395,971	0	1,029,959	1,480,148	70%
2890	Central Cascades Fire & EMS	0	40	17,813	0	17,773	66,586	27%
2403	Central Coos Fire and Rescue	538,378	168,363	55,108	0	425,123	205,996	206%
2678	Central Oregon Regional Housing Authority	3,273,339	2,492,899	386,418	258,076	908,782	1,444,441	63%

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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
2645	Chiloquin Agency Lake Rural Fire Protection District	707,148	438,086	136,575	0	405,637	510,520	79%
2693	City-County Insurance Services	16,612,439	10,033,916	2,288,387	0	8,866,910	8,554,046	104%
2518	Clackamas County Housing Authority	21,430,245	16,897,318	1,090,207	0	5,623,134	4,075,219	138%
2870	Clackamas River Water Providers	325,012	181,062	61,285	0	205,235	229,085	90%
2679	Columbia River People's Utility District	29,098,405	16,404,523	1,589,567	1,965,956	12,317,493	5,941,840	207%
2828	Deschutes Public Library District	15,797,509	12,021,902	1,816,061	0	5,591,668	6,788,480	82%
2527	Deschutes Valley Water District	16,999,492	11,010,190	464,317	2,570,532	3,883,087	1,735,628	224%
2729	Douglas County Fire District #2	58,376,341	20,330,913	1,354,795	0	39,400,223	5,064,257	778%
2743	Douglas Soil & Water Conservation District	834,813	788,682	28,557	0	74,688	106,747	70%
2529	East Fork Irrigation District	3,142,854	1,905,153	119,646	0	1,357,347	447,239	303%
2618	Estacada Cemetery District	177,710	538,556	8,912	0	(351,934)	33,315	(1056%)
2623	Evans Valley Fire District #6	692,026	463,722	43,859	0	272,163	163,946	166%
2785	Fern Ridge Community Library	585,089	379,748	89,812	0	295,153	335,721	88%
2608	Gaston Rural Fire Protection District	516,366	244,155	80,241	0	352,452	299,942	118%
2400	Gilliam County Fire Services	0	(5)	19,570	0	19,575	73,155	27%
2891	Grant County Emergency Communications Agency	64,766	3,834	94,071	0	155,003	351,641	44%
2698	Halsey Shedd Rural Fire Protection District	1,065,133	593,384	52,715	0	524,464	197,048	266%
2771	Harbor Water PUD	1,509,706	734,545	83,141	0	858,302	310,784	276%
2717	Ice Fountain Water District	2,018,797	450,360	124,829	0	1,693,266	466,614	363%
2556	Jackson County Fire District #5	27,604,915	19,024,877	1,415,475	0	9,995,513	5,291,079	189%
2841	Jefferson County Soil & Water Conservation District	388,842	374,877	60,406	0	74,371	225,800	33%
2809	Juntura Road District #4	52,906	14,675	7,471	0	45,702	27,928	164%
2646	Keno Rural Fire Protection District	2,010,153	232,487	37,210	0	1,814,876	139,092	1305%
2402	Kernville Gleneden Beach Lincoln Beach Water District	0	3	18,456	0	18,453	68,991	27%
2515	Klamath County Fire District #1	63,616,577	34,678,898	1,938,250	0	30,875,929	7,245,226	426%
2760	Knappa Svensen Burnside Rural Fire Protection District	1,079,008	159,890	25,771	0	944,889	96,332	981%
2881	Lake Chinook Fire and Rescue District	0	133	40,374	0	40,241	150,921	27%

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2644	Lakeside Water District	823,695	899,226	76,038	0	507	284,233	0%
2751	Lane Regional Air Protection Agency	0	(40)	374,615	0	374,655	1,400,318	27%
2521	League of Oregon Cities	11,693,688	7,392,205	610,564	0	4,912,047	2,282,303	215%
2597	Mapleton Water District	379,746	159,329	23,966	0	244,383	89,586	273%
2877	Mid-Columbia Fire and Rescue V1-801	320,797	40,865	877,266	0	1,157,198	3,279,244	35%
2861	Mt Angel Fire District	130,578	94,438	57,183	0	93,323	213,750	44%
2724	Nehalem Bay Wastewater Agency	2,607,158	1,510,591	92,347	0	1,188,914	345,194	344%
2740	Neskowin Regional Sanitary Authority	46,989	341,042	58,323	0	(235,730)	218,012	(108%)
2655	North Bay Rural Fire Protection District	0	(180,718)	20,837	0	201,555	77,891	259%
2835	North Clackamas County Water Commission	1,364,321	596,722	113,160	0	880,759	422,996	208%
2637	Northeast Oregon Housing Authority	4,862,411	2,210,163	298,991	0	2,951,239	1,117,635	264%
2550	Nyssa Road Assessment District #2	1,276,900	1,101,995	71,711	0	246,616	268,057	92%
2685	Oregon Community College Association	2,902,264	2,393,076	178,720	0	687,908	668,060	103%
2876	Oregon Municipal Electric Utilities Association	100,699	95,692	45,711	0	50,718	170,870	30%
2533	Owyhee Irrigation District	10,850,319	8,300,417	451,049	0	3,000,951	1,686,032	178%
2688	Polk County Fire District #1	9,616,092	7,024,907	466,025	0	3,057,210	1,742,012	176%
2613	Polk Soil & Water Conservation District	590,578	477,248	98,815	0	212,145	369,374	57%
2507	Port of Astoria	6,687,225	6,213,866	466,504	0	939,863	1,743,805	54%
2633	Port of Cascade Locks	8,089,986	6,915,654	182,731	0	1,357,063	683,054	199%
2570	Port of Columbia County	2,220,555	2,166,795	459,530	0	513,290	1,717,735	30%
2788	Port of Hood River	4,683,826	2,981,372	441,469	0	2,143,923	1,650,222	130%
2581	Port of Umatilla	2,509,766	2,377,855	62,326	0	194,237	232,976	83%
2689	Redmond Area Park & Recreation District	2,825,258	2,259,030	238,560	0	804,788	891,744	90%
2672	Rockwood Water PUD	10,934,772	8,006,057	644,494	0	3,573,209	2,409,135	148%
2747	Salem Housing Authority	19,278,926	13,467,812	942,037	0	6,753,151	3,521,358	192%
2401	South Clackamas Transportation District	0	(11)	30,238	0	30,249	113,031	27%
2859	South Lane County Fire and Rescue	8,177,286	2,933,835	773,242	0	6,016,693	2,890,397	208%

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Independent Employers

Special Districts

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2803	Southwestern Polk County Rural Fire Protection District	77,777	339,076	282,750	0	21,451	1,056,927	2%
2845	Sunrise Water Authority	6,426,542	4,847,618	615,564	1,711,514	482,974	2,300,993	21%
2643	Sweet Home Cemetery	675,446	697,830	49,221	0	26,838	183,991	15%
2722	Tillamook 9-1-1	3,740,708	2,495,449	210,204	0	1,455,463	785,748	185%
2821	Tillamook County Soil and Water Conservation District	876,374	855,813	53,010	0	73,571	198,152	37%
2783	Tillamook Fire District	1,683,496	1,558,657	52,395	0	177,234	195,854	90%
2865	Tri-County Cooperative Weed Management Area	0	(21,254)	39,437	0	60,691	147,417	41%
2610	Turner Fire District	2,562,460	958,465	205,928	0	1,809,923	769,764	235%
2887	Umatilla County Fire District #1	14,673,969	7,382,624	1,175,604	0	8,466,949	4,394,438	193%
2874	Umatilla-Morrow Radio and Data District	526,950	377,468	54,441	0	203,923	203,502	100%
2536	Valley View Cemetery	29,903	181,300	18,936	0	(132,461)	70,784	(187%)
2797	Vernonia Fire	200,396	237,573	107,996	0	70,819	403,691	18%
2796	West Side Rural Fire Protection District	634,943	388,265	83,088	0	329,766	310,586	106%
2714	Winchester Bay Sanitary District	548,608	473,008	57,227	0	132,827	213,914	62%
2878	Yamhill Fire Protection District	6,590	8,508	43,573	0	41,655	162,876	26%

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	317,089	53,757	0	370,846	200,946	185%
3707	Adrian School District #61	3,762,745	637,913	0	4,400,658	2,384,535	185%
4404	Alliance Charter Academy	3,290,300	557,818	298,563	3,549,555	2,085,136	170%
3037	Alsea School	4,242,147	719,188	0	4,961,335	2,688,343	185%
4306	Amity School District	9,347,992	1,584,802	4,444,801	6,487,993	5,924,030	110%
3696	Annex Elementary School	1,350,457	228,948	0	1,579,405	855,815	185%

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4447	Arco Iris Spanish Immersion Charter School	1,938,822	328,696	0	2,267,518	1,228,675	185%
3361	Arlington Public Schools	1,514,937	256,833	0	1,771,770	960,049	185%
4352	Armadillo Technical Institute	620,146	105,136	0	725,282	393,000	185%
4367	Arthur Academy Charter School	8,089,584	1,371,459	0	9,461,043	5,126,549	185%
3415	Ashland Public Schools	36,914,732	6,258,302	0	43,173,034	23,393,686	185%
3446	Ashwood School	49,506	8,393	35,519	22,380	31,373	71%
3935	Athena-Weston School District #29Rj	7,971,487	1,351,438	0	9,322,925	5,051,708	185%
3003	Baker School District #5J	28,951,024	4,908,182	20,460,643	13,398,563	18,346,907	73%
4441	Baker Web Academy	20,765,515	3,520,460	0	24,285,975	13,159,568	185%
3264	Bandon School District	7,862,127	1,332,898	0	9,195,025	4,982,404	185%
4035	Banks School District	11,501,597	1,949,912	1,085,050	12,366,459	7,288,817	170%
4062	Beaverton School District	557,826,981	94,570,629	136,126,718	516,270,892	353,507,348	146%
4462	Bend International School	1,986,776	336,826	0	2,323,602	1,259,064	185%
3291	Bend-La Pine Public Schools	204,572,602	34,682,008	35,532,886	203,721,724	129,642,201	157%
3510	Bethel School District	65,901,461	11,172,537	60,779,219	16,294,779	41,763,220	39%
3451	Black Butte School District	553,017	93,755	148,612	498,160	350,459	142%
3283	Brookings-Harbor School District #17C	15,544,111	2,635,255	5,895,574	12,283,792	9,850,648	125%
3016	Burnt River High School	752,567	127,586	0	880,153	476,919	185%
3439	Butte Falls School District	2,908,481	493,086	0	3,401,567	1,843,169	185%
3320	Camas Valley School District #21	3,106,840	526,715	337,161	3,296,394	1,968,873	167%
4333	Canby School District	56,986,395	9,661,130	21,006,118	45,641,407	36,113,544	126%
4467	Cannon Beach Academy	388,859	65,925	0	454,784	246,428	185%
4393	Cascade Heights Public Charter School	2,111,091	357,902	0	2,468,993	1,337,845	185%
4334	Cascade School District #5	28,695,030	4,864,783	7,127,361	26,432,452	18,184,678	145%
4324	Centennial School District #28	72,051,432	12,215,166	0	84,266,598	45,660,593	185%
4437	Center for Advanced Learning	2,101,606	356,294	0	2,457,900	1,331,834	185%
3288	Central Curry School District #1	5,506,691	933,571	0	6,440,262	3,489,713	185%

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3615	Central Linn School District #552C	8,138,945	1,379,828	0	9,518,773	5,157,830	185%
3416	Central Point School District #6	53,754,209	9,113,165	0	62,867,374	34,065,236	185%
3859	Central School District #13J	42,922,776	7,276,869	10,763,415	39,436,230	27,201,116	145%
4383	City View Charter School	2,616,817	443,639	0	3,060,456	1,658,335	185%
4430	Clackamas Charter Alliance #2	168,794	28,616	0	197,410	106,969	185%
4259	Clackamas Education Service District	43,418,379	7,360,891	6,895,425	43,883,845	27,515,191	159%
4429	Clackamas Web Academy	70,581	11,966	0	82,547	44,729	185%
4347	Clatskanie School District #6J	9,725,313	1,648,771	0	11,374,084	6,163,147	185%
3179	Clatsop County School District #1C	25,224,185	4,276,357	11,484,799	18,015,743	15,985,127	113%
4446	Coburg Community Charter School	2,127,036	360,605	0	2,487,641	1,347,950	185%
3116	Colton School District #53	6,859,795	1,162,968	765,449	7,257,314	4,347,204	167%
4295	Columbia Gorge Education Service District (CGESD)	6,837,424	1,159,176	0	7,996,600	4,333,028	185%
3364	Condon Admin School District #25J	1,679,308	284,700	0	1,964,008	1,064,215	185%
3242	Coos Bay School District #9	31,191,383	5,287,999	4,246,492	32,232,890	19,766,672	163%
3241	Coquille School District #8	14,806,579	2,510,218	0	17,316,797	9,383,258	185%
3842	Corbett School District #39	14,264,022	2,418,236	0	16,682,258	9,039,428	185%
3039	Corvallis School District #509J	85,208,381	14,445,716	19,842,615	79,811,482	53,998,444	148%
3970	Cove School District	4,001,941	678,465	625,831	4,054,575	2,536,119	160%
3394	Crane Elementary School	1,931,101	327,387	0	2,258,488	1,223,782	185%
3407	Crane Union High School	1,863,215	315,878	0	2,179,093	1,180,761	185%
4459	Crater Lake Charter Academy	2,996,473	508,004	0	3,504,477	1,898,931	185%
3502	Creswell School District #40	13,410,859	2,273,596	1,499,026	14,185,429	8,498,759	167%
3274	Crook County School District	38,070,237	6,454,199	11,944,090	32,580,346	24,125,955	135%
3517	Crow-Applegate-Lorane District #66	4,279,342	725,494	0	5,004,836	2,711,914	185%
3445	Culver School District #4	8,581,081	1,454,785	0	10,035,866	5,438,022	185%
4463	Dallas Community School-Community Innovation Partners	1,507,659	255,599	0	1,763,258	955,437	185%
3850	Dallas School District	35,600,718	6,035,531	34,495,974	7,140,275	22,560,966	32%

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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
3843	David Douglas School District	159,308,991	27,008,288	12,038,648	174,278,631	100,957,646	173%
3318	Days Creek School District #15	2,756,941	467,395	0	3,224,336	1,747,135	185%
4291	Dayton Public Schools	9,688,390	1,642,511	4,526,538	6,804,363	6,139,748	111%
3375	Dayville School District #16J	1,095,928	185,797	0	1,281,725	694,514	185%
4469	Desert Sky Montessori	1,197,080	202,946	0	1,400,026	758,616	185%
3396	Diamond School District #7	206,503	35,009	0	241,512	130,865	185%
4273	Double O School District	144,314	24,466	0	168,780	91,455	185%
4237	Douglas Education Service District	30,120,641	5,106,472	1,735,207	33,491,906	19,088,119	175%
3398	Drewsey School	192,979	32,717	0	225,696	122,295	185%
4012	Dufur Schools	5,133,460	870,296	118,295	5,885,461	3,253,188	181%
4444	Eagle Charter School	1,340,388	227,241	0	1,567,629	849,433	185%
3417	Eagle Point School District #9	45,913,409	7,783,883	0	53,697,292	29,096,347	185%
4392	Eagleridge High School	1,377,352	233,508	0	1,610,860	872,858	185%
3927	Echo School District	4,327,175	733,603	3,632,050	1,428,728	2,742,227	52%
4375	Eddyville Charter School	2,638,196	447,264	0	3,085,460	1,671,883	185%
3973	Elgin School District #23	3,488,641	591,443	0	4,080,084	2,210,829	185%
3325	Elkton School District #34	3,341,942	566,573	0	3,908,515	2,117,863	185%
3993	Enterprise School District #21	4,675,282	792,619	0	5,467,901	2,962,830	185%
4323	Estacada School District #108	25,987,963	4,405,843	4,956,565	25,437,241	16,469,150	154%
3473	Eugene School District 4J	239,687,314	40,635,145	23,748,500	256,573,959	151,895,174	169%
3887	Falls City School District	4,907,531	831,993	851,560	4,887,964	3,110,012	157%
3494	Fern Ridge School District	12,694,241	2,152,105	3,873,504	10,972,842	8,044,623	136%
3405	Fields-Trout Creek #33	296,089	50,197	0	346,286	187,638	185%
4405	Forest Grove Community School	1,683,871	285,473	64,824	1,904,520	1,067,106	178%
4313	Forest Grove School District	76,367,542	12,946,894	15,411,144	73,903,292	48,395,808	153%
4114	Fossil School District #21J	2,418,141	409,957	0	2,828,098	1,532,429	185%
4376	Four Rivers Community School	3,763,031	637,962	0	4,400,993	2,384,716	185%

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Individual School Districts

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3399	Frenchglen School District	258,360	43,801	0	302,161	163,729	185%
4468	Frontier Charter Academy	4,302,662	729,447	0	5,032,109	2,726,693	185%
4034	Gaston Public Schools	6,785,104	1,150,306	2,311,922	5,623,488	4,299,871	131%
4329	Gervais School District #1	11,908,434	2,018,884	9,877,476	4,049,842	7,546,639	54%
3160	Gladstone School District #115	24,683,569	4,184,704	9,409,477	19,458,796	15,642,526	124%
3338	Glendale #77	3,999,777	678,098	0	4,677,875	2,534,747	185%
3316	Glide School District #12	9,357,038	1,586,336	1,581,794	9,361,580	5,929,763	158%
4219	Grant County Education Service District	1,788,857	303,272	374,607	1,717,522	1,133,638	152%
3454	Grants Pass School District	73,702,261	12,495,038	0	86,197,299	46,706,760	185%
4260	Greater Albany School District #8J	108,221,659	18,347,249	18,173,175	108,395,733	68,582,469	158%
4332	Gresham-Barlow School District #10	128,892,007	21,851,575	37,321,140	113,422,442	81,681,728	139%
4479	Harmony Academy	1,088,631	184,560	0	1,273,191	689,889	185%
4326	Harney County School District #3	9,252,327	1,568,584	17,192,112	(6,371,201)	5,863,405	(109%)
4294	Harney Education Service District Region XVII	2,940,976	498,595	0	3,439,571	1,863,762	185%
3709	Harper School District #66	2,241,820	380,065	0	2,621,885	1,420,691	185%
4343	Harrisburg School District #7	8,609,866	1,459,665	0	10,069,531	5,456,263	185%
3957	Helix School District	2,544,634	431,402	0	2,976,036	1,612,591	185%
4258	Hermiston School District #8R	65,321,374	11,074,193	66,133,921	10,261,646	41,395,605	25%
4252	High Desert Education Service District	33,297,638	5,645,081	5,097,072	33,845,647	21,101,453	160%
4341	Hillsboro School District #1J	279,457,252	47,377,501	69,689,608	257,145,145	177,098,268	145%
4480	Holla School	835,213	141,597	0	976,810	529,293	185%
3409	Hood River County School District	59,776,979	10,134,229	12,093,375	57,817,833	37,881,999	153%
4455	Hope Chinese Charter School	3,307,024	560,653	0	3,867,677	2,095,735	185%
4370	Howard Street Charter School, Inc	1,286,904	218,174	0	1,505,078	815,539	185%
3008	Huntington School District #16J	1,242,357	210,622	0	1,452,979	787,309	185%
3969	Imbler School District	3,394,075	575,411	0	3,969,486	2,150,901	185%
4408	Inavale Community Partners	964,116	163,450	0	1,127,566	610,982	185%

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Individual School Districts

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4456	Insight School of Oregon Painted Hills	4,686,240	794,477	0	5,480,717	2,969,774	185%
4223	InterMountain Education Service District	27,554,703	4,671,458	16,474,720	15,751,441	17,462,027	90%
4374	Ione School District	1,743,640	295,606	0	2,039,246	1,104,983	185%
4220	Jefferson County Education Service District	2,142,065	363,153	2,029,176	476,042	1,357,474	35%
3729	Jefferson School District #14Cj	9,741,351	1,651,490	4,237,316	7,155,525	6,173,310	116%
3186	Jewell School District #8	4,178,330	708,369	0	4,886,699	2,647,900	185%
4315	John Day School District	8,321,698	1,410,811	2,235,129	7,497,380	5,273,645	142%
4327	Jordan Valley School District #3	1,308,107	221,769	0	1,529,876	828,977	185%
3986	Joseph School District #6	3,853,739	653,340	0	4,507,079	2,442,200	185%
3520	Junction City School District #69	18,022,416	3,055,412	13,820,276	7,257,552	11,421,205	64%
3687	Juntura Grade School	151,381	25,664	0	177,045	95,934	185%
4460	Kairos PDX	3,549,037	601,682	0	4,150,719	2,249,104	185%
4476	Kalmiopsis Community Arts High School	53,977	9,151	0	63,128	34,207	185%
4362	Kings Valley Charter School	66,081	11,203	0	77,284	41,877	185%
3456	Klamath County School District	86,368,987	14,642,478	0	101,011,465	54,733,945	185%
3457	Klamath Falls City Schools	37,586,155	6,372,131	0	43,958,286	23,819,181	185%
4346	Knappa School District #4	7,399,590	1,254,482	0	8,654,072	4,689,284	185%
4443	KNOVA Learning Oregon	3,356,688	569,073	0	3,925,761	2,127,208	185%
3965	La Grande Public Schools	24,588,837	4,168,643	22,283,519	6,473,961	15,582,492	42%
4293	Lake County Education Service District	1,641,510	278,292	0	1,919,802	1,040,262	185%
3461	Lake County School District #7	9,693,801	1,643,429	9,047,169	2,290,061	6,143,177	37%
4268	Lake Oswego School District	100,615,537	17,057,753	21,242,220	96,431,070	63,762,300	151%
4276	Lane County Education Service District	25,432,439	4,311,663	2,247,598	27,496,504	16,117,102	171%
4454	Le Monde Immersion Charter School	3,437,563	582,784	0	4,020,347	2,178,460	185%
4339	Lebanon Community School District	43,998,180	7,459,187	0	51,457,367	27,882,624	185%
4418	Lewis and Clark Montessori Charter School	2,434,105	412,664	0	2,846,769	1,542,546	185%
3579	Lincoln County School District	56,296,400	9,544,153	64,537,119	1,303,434	35,676,279	4%

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4272	Linn-Benton-Lincoln Education Service District	30,104,622	5,103,756	0	35,208,378	19,077,968	185%
4434	Logos Public Charter School	8,135,833	1,379,300	0	9,515,133	5,155,858	185%
3376	Long Creek Schools	762,427	129,257	0	891,684	483,167	185%
4348	Lourdes Charter School	350,071	59,349	0	409,420	221,848	185%
3522	Lowell School District	5,501,349	932,666	0	6,434,015	3,486,327	185%
4360	Luckiamute Valley Charter School	2,451,679	415,643	0	2,867,322	1,553,683	185%
3447	Madras School District	46,222,745	7,836,326	34,521,383	19,537,688	29,292,380	67%
4407	Madrone Trail Public Charter School	2,025,904	343,459	0	2,369,363	1,283,860	185%
4271	Malheur Education Service District Region 14	7,358,446	1,247,507	0	8,605,953	4,663,211	185%
3498	Mapleton School District	2,996,168	507,952	0	3,504,120	1,898,738	185%
3527	Marcola School District #79	5,995,492	1,016,440	0	7,011,932	3,799,477	185%
3519	McKenzie School District	4,200,676	712,157	0	4,912,833	2,662,062	185%
4142	McMinnville Schools	78,315,149	13,277,079	13,998,370	77,593,858	49,630,049	156%
4288	Medford School District #549C	131,683,147	22,324,768	12,226,674	141,781,241	83,450,535	170%
4448	Metro East Web Academy	6,221,317	1,054,725	0	7,276,042	3,942,587	185%
4335	Milton-Freewater Unified School District #7	18,013,117	3,053,836	15,057,440	6,009,513	11,415,313	53%
4365	Mitch Charter School	1,681,457	285,064	0	1,966,521	1,065,577	185%
4277	Mitchell School	1,424,480	241,498	0	1,665,978	902,724	185%
4423	Molalla River Academy	2,236,386	379,143	135,076	2,480,453	1,417,248	175%
4331	Molalla River School District	29,077,970	4,929,704	17,512,845	16,494,829	18,427,355	90%
4340	Monroe School District #1J	4,510,579	764,696	1,127,966	4,147,309	2,858,454	145%
3372	Monument School District #8	1,127,367	191,127	1,256,861	61,633	714,438	9%
3809	Morrow County Schools	31,035,916	5,261,642	19,131,742	17,165,816	19,668,149	87%
4378	Mosier Community School	1,913,633	324,426	0	2,238,059	1,212,711	185%
3780	Mt Angel School District #91	7,785,356	1,319,882	0	9,105,238	4,933,753	185%
4238	Multnomah Education Service District	62,428,323	10,583,722	68,145,863	4,866,182	39,562,215	12%
4363	Multnomah Learning Academy	4,823,653	817,773	0	5,641,426	3,056,856	185%

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3257	Myrtle Point School District #41	6,806,895	1,154,000	0	7,960,895	4,313,680	185%
3920	Neah-Kah-Nie School District	13,203,617	2,238,462	0	15,442,079	8,367,425	185%
4336	Nestucca Valley School District #101	8,102,818	1,373,703	961,957	8,514,564	5,134,936	166%
4135	Newberg School District #29Jt	56,387,950	9,559,674	20,293,091	45,654,533	35,734,296	128%
4386	Nixyaawii Community School	1,235,497	209,459	0	1,444,956	782,962	185%
3245	North Bend Public Schools	23,986,428	4,066,515	4,267,851	23,785,092	15,200,732	156%
4226	North Central Education Service District	1,852,553	314,071	0	2,166,624	1,174,004	185%
4321	North Clackamas School District #12	234,334,153	39,727,602	57,849,252	216,212,503	148,502,757	146%
3321	North Douglas School District #22	3,951,138	669,852	0	4,620,990	2,503,924	185%
3463	North Lake School District #14	3,918,252	664,277	287,801	4,294,728	2,483,083	173%
3730	North Marion School District #15	21,424,508	3,632,182	19,618,849	5,437,841	13,577,187	40%
3967	North Powder School District	3,663,735	621,128	0	4,284,863	2,321,790	185%
4342	North Santiam School District #29J	23,764,705	4,028,925	22,759,441	5,034,189	15,060,221	33%
4381	North Wasco County School District #21	40,392,221	6,847,854	7,375,252	39,864,823	25,597,448	156%
4280	Northwest Regional Education Service District	77,718,479	13,175,923	0	90,894,402	49,251,927	185%
3694	Nyssa School District #26	15,575,177	2,640,522	0	18,215,699	9,870,336	185%
3307	Oakland School District	7,062,695	1,197,367	678,790	7,581,272	4,475,787	169%
3524	Oakridge School District	6,829,828	1,157,888	6,064,406	1,923,310	4,328,214	44%
3684	Ontario School District #8C	31,617,996	5,360,325	5,253,445	31,724,876	20,037,026	158%
4390	Oregon Charter Academy	16,680,907	2,827,981	0	19,508,888	10,571,062	185%
3122	Oregon City School District #62	92,098,899	15,613,893	86,163,287	21,549,505	58,365,118	37%
4474	Oregon Connections Academy at Prairie City	2,634,069	446,564	0	3,080,633	1,669,268	185%
4470	Oregon Family School	5,645,440	957,094	0	6,602,534	3,577,640	185%
4345	Oregon Trail School District 46	48,963,529	8,300,982	1,520,775	55,743,736	31,029,276	180%
4420	Oregon Virtual Academy	7,417,655	1,257,545	0	8,675,200	4,700,733	185%
3462	Paisley School District	2,440,017	413,666	305,122	2,548,561	1,546,293	165%
3820	Parkrose School District	36,171,625	6,132,320	46,212,447	(3,908,502)	22,922,762	(17%)

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3931	Pendleton School District #16R	35,148,887	5,958,931	16,008,378	25,099,440	22,274,630	113%
3865	Perrydale School District #21	3,676,908	623,361	0	4,300,269	2,330,138	185%
3043	Philomath School District #17J	18,884,305	3,201,531	2,775,436	19,310,400	11,967,404	161%
3414	Phoenix-Talent School District	31,226,431	5,293,941	8,530,543	27,989,829	19,788,883	141%
3958	Pilot Rock School District #2R	4,303,756	729,633	1,074,893	3,958,496	2,727,386	145%
3395	Pine Creek School	132,436	22,452	0	154,888	83,928	185%
3027	Pine-Eagle School District #61	3,608,624	611,784	0	4,220,408	2,286,865	185%
3440	Pinehurst School	359,496	60,947	0	420,443	227,821	185%
3470	Pleasant Hill School District	10,376,921	1,759,241	353,245	11,782,917	6,576,085	179%
3464	Plush School District	231,634	39,270	0	270,904	146,792	185%
3275	Port Orford-Langlois School District #2Cj	3,337,499	565,820	0	3,903,319	2,115,047	185%
3818	Portland Public Schools	775,022,452	131,392,642	697,533,040	208,882,054	491,148,942	43%
4403	Portland Village School	3,077,711	521,777	223,609	3,375,879	1,950,414	173%
4433	Powell Butte Community Charter School	1,872,298	317,418	0	2,189,716	1,186,517	185%
3252	Powers School District	2,419,160	410,130	0	2,829,290	1,533,075	185%
3370	Prairie City School District #4	3,542,374	600,553	1,154,126	2,988,801	2,244,881	133%
3432	Prospect School District	3,066,953	519,953	0	3,586,906	1,943,596	185%
4320	Rainier School District #13	10,564,477	1,791,038	3,002,430	9,353,085	6,694,944	140%
4422	Redmond Proficiency Academy	7,156,388	1,213,251	0	8,369,639	4,535,162	185%
4311	Redmond School District #2J	83,449,130	14,147,463	75,628,831	21,967,762	52,883,567	42%
4312	Reedsport School District	7,658,165	1,298,319	1,596,867	7,359,617	4,853,149	152%
3824	Reynolds School District	150,311,076	25,482,835	50,292,438	125,501,473	95,255,467	132%
3335	Riddle School District	4,159,025	705,096	0	4,864,121	2,635,667	185%
4350	Ridgeline Montessori	2,310,014	391,626	0	2,701,640	1,463,907	185%
3847	Riverdale School	9,540,387	1,617,420	2,326,768	8,831,039	6,045,955	146%
4451	River's Edge Academy Charter School	1,552,685	263,233	0	1,815,918	983,971	185%
3424	Rogue River School District	10,735,915	1,820,102	0	12,556,017	6,803,588	185%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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	61,300,534	10,392,524	55,238,607	16,454,451	38,847,510	42%
3735	Salem-Keizer Public Schools	549,215,900	93,110,758	136,318,657	506,008,001	348,050,314	145%
4366	Sand Ridge Charter School	2,528,038	428,588	0	2,956,626	1,602,074	185%
3665	Santiam Canyon School District	8,043,176	1,363,592	1,944,260	7,462,508	5,097,139	146%
4450	Sauvie Island School	2,008,898	340,577	0	2,349,475	1,273,084	185%
4309	Scappoose School District	25,173,137	4,267,702	0	29,440,839	15,952,776	185%
3647	Scio School District #95C	7,024,213	1,190,843	2,289,939	5,925,117	4,451,400	133%
3187	Seaside Schools	19,943,099	3,381,033	4,103,531	19,220,601	12,638,385	152%
4440	Sheridan Allprep Academy	3,071,706	520,759	296,553	3,295,912	1,946,609	169%
4144	Sheridan School District #48J	8,896,721	1,508,297	537,122	9,867,896	5,638,050	175%
4337	Sherman County School District	3,247,629	550,584	1,848,029	1,950,184	2,058,095	95%
4411	Sherwood Charter School	1,644,060	278,724	0	1,922,784	1,041,877	185%
4317	Sherwood School District #88J	55,437,897	9,398,607	5,408,943	59,427,561	35,132,226	169%
4379	Siletz Valley School	2,942,889	498,920	0	3,441,809	1,864,974	185%
4270	Silver Falls School District	46,528,335	7,888,134	38,909,078	15,507,391	29,486,039	53%
4419	Silvies River Web Academy	5,214,381	884,015	0	6,098,396	3,304,469	185%
3296	Sisters School District	15,457,641	2,620,595	4,477,072	13,601,164	9,795,850	139%
3537	Siuslaw School District #97J	19,334,706	3,277,890	3,719,298	18,893,298	12,252,832	154%
4232	South Coast Education Service District Region #7	13,647,288	2,313,679	0	15,960,967	8,648,590	185%
4452	South Columbia Family School	421,510	71,460	0	492,970	267,120	185%
3506	South Lane School District	38,355,916	6,502,631	40,770,724	4,087,823	24,306,996	17%
3319	South Umpqua School District	14,272,599	2,419,691	12,549,226	4,143,064	9,044,863	46%
4344	South Wasco County School District #1	4,346,851	736,939	0	5,083,790	2,754,696	185%
4286	Southern Oregon Education Service District	28,527,794	4,836,431	0	33,364,225	18,078,697	185%
4109	Spray School District #1	978,425	165,876	0	1,144,301	620,050	185%
3487	Springfield School District #19	122,959,842	20,845,872	120,229,467	23,576,247	77,922,383	30%
4397	Springwater Environmental Sciences School	1,509,884	255,977	0	1,765,861	956,847	185%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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
4279	St Helens School District #502	34,602,658	5,866,326	14,894,052	25,574,932	21,928,473	117%
3750	St Paul School District	3,951,919	669,984	0	4,621,903	2,504,419	185%
3942	Stanfield School District	6,288,022	1,066,033	2,085,468	5,268,587	3,984,859	132%
4412	Summit Learning Charter	6,556,798	1,111,600	0	7,668,398	4,155,189	185%
4435	Sunny Wolf Charter School	1,571,041	266,345	0	1,837,386	995,603	185%
3397	Suntex School District	92,901	15,750	0	108,651	58,873	185%
3353	Sutherlin School District #130	15,346,131	2,601,691	6,530,297	11,417,525	9,725,184	117%
4396	Sweet Home Charter School	1,175,326	199,258	0	1,374,584	744,830	185%
3618	Sweet Home School District #55	25,553,834	4,332,243	13,987,344	15,898,733	16,194,032	98%
4475	Teach-NW	3,291,911	558,091	0	3,850,002	2,086,157	185%
4409	The Cottonwood School of Civics and Science	1,842,049	312,290	0	2,154,339	1,167,347	185%
4380	The Emerson School	1,176,365	199,434	113,084	1,262,715	745,488	169%
4424	The Ivy School	2,353,132	398,936	0	2,752,068	1,491,232	185%
4371	The Lighthouse School	1,616,849	274,111	0	1,890,960	1,024,633	185%
4400	The Phoenix School	898,529	152,331	0	1,050,860	569,418	185%
4464	The Valley School of Southern Oregon	816,664	138,452	0	955,116	517,538	185%
4351	The Village School	578,233	98,030	0	676,263	366,439	185%
4355	Three Rivers Charter School	1,158,317	196,374	0	1,354,691	734,051	185%
4338	Three Rivers U J School District	49,597,241	8,408,418	11,789,779	46,215,880	31,430,873	147%
4316	Tigard-Tualatin School District #23J	164,819,217	27,942,458	11,865,009	180,896,666	104,449,598	173%
3902	Tillamook Public Schools	24,339,786	4,126,421	22,001,237	6,464,970	15,424,663	42%
3533	Triangle Lake Schools	4,460,266	756,167	0	5,216,433	2,826,569	185%
4003	Troy School District #54	103,876	17,611	0	121,487	65,829	185%
3944	Ukiah School	740,105	125,473	0	865,578	469,021	185%
3928	Umatilla School District #6R	17,455,556	2,959,310	10,957,259	9,457,607	11,061,974	86%
3966	Union County School District	4,422,106	749,697	799,115	4,372,688	2,802,387	156%
4330	Vale School District #84	12,005,587	2,035,355	0	14,040,942	7,608,207	185%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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
4472	Valley Inquiry Charter School	417,566	70,792	0	488,358	264,621	185%
3230	Vernonia School District	6,785,100	1,150,305	0	7,935,405	4,299,869	185%
4477	Virtual Preparatory Academy of Oregon	501,333	84,993	0	586,326	317,706	185%
3712	W W Jones School	301,034	51,035	0	352,069	190,772	185%
4224	Wallowa County Region 18	2,920,569	495,136	0	3,415,705	1,850,830	185%
3990	Wallowa School	2,798,191	474,388	0	3,272,579	1,773,276	185%
3195	Warrenton-Hammond School District	12,127,424	2,056,011	1,543,385	12,640,050	7,685,418	164%
4388	West Lane Tech	805,743	136,601	0	942,344	510,617	185%
3075	West Linn School District	128,645,313	21,809,752	115,014,472	35,440,593	81,525,392	43%
4473	Willamette Connections Academy	3,273,142	554,909	0	3,828,051	2,074,263	185%
4254	Willamette Education Service District	44,456,709	7,536,923	9,048,148	42,945,484	28,173,204	152%
4314	Willamina School District #30J	11,076,828	1,877,899	1,156,061	11,798,666	7,019,632	168%
3349	Winston-Dillard Schools	16,495,498	2,796,548	13,120,329	6,171,717	10,453,564	59%
3786	Woodburn School District	77,383,077	13,119,061	0	90,502,138	49,039,375	185%
4453	Woodland Charter School	1,782,403	302,178	0	2,084,581	1,129,548	185%
4166	Yamhill-Carlton School District #1	10,614,582	1,799,532	9,141,174	3,272,940	6,726,696	49%
3324	Yoncalla School District #32	3,785,170	641,715	0	4,426,885	2,398,746	185%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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	15,952,306	369,655	0	2,617,231	5,438,722	13,500,470	9,783,273	138%
2999	Central Oregon Community College	45,789,436	1,061,056	0	7,512,488	6,252,475	48,110,505	28,081,867	171%
2919	Chemeketa Community College	91,017,068	2,109,094	0	14,932,804	82,653,434	25,405,532	55,819,190	46%
2908	Clackamas Community College	66,247,606	1,535,124	0	10,868,978	57,477,384	21,174,324	40,628,508	52%
2900	Clatsop Community College	13,474,482	312,238	0	2,210,704	3,107,059	12,890,365	8,263,666	156%
2996	Columbia Gorge Community College	11,396,000	264,074	0	1,869,696	1,725,959	11,803,811	6,988,969	169%
2906	Klamath Community College	18,878,132	437,454	0	3,097,259	139,704	22,273,141	11,577,631	192%
2904	Lane Community College	85,379,113	1,978,449	0	14,007,807	99,671,896	1,693,473	52,361,530	3%
2910	Linn-Benton Community College	57,408,618	1,330,302	0	9,418,801	13,886,789	54,270,932	35,207,710	154%
2905	Mt Hood Community College	87,176,176	2,020,091	0	14,302,644	83,062,857	20,436,054	53,463,637	38%
2995	Oregon Coast Community College	5,989,894	138,801	0	982,738	818,727	6,292,706	3,673,498	171%
2918	Portland Community College	264,163,456	6,121,331	0	43,340,234	233,365,618	80,259,403	162,006,867	50%
2922	Rogue Community College	37,907,702	878,417	0	6,219,364	37,817,428	7,188,055	23,248,136	31%
2998	Southwestern Community College	18,958,433	439,315	0	3,110,434	6,888,435	15,619,747	11,626,878	134%
2997	Tillamook Bay Community College	5,032,973	116,627	0	825,740	624,621	5,350,719	3,086,635	173%
2902	Treasure Valley Community College	16,288,064	377,435	0	2,672,317	8,037,012	11,300,804	9,989,187	113%
2903	Umpqua Community College	24,069,931	557,761	0	3,949,057	21,678,048	6,898,701	14,761,671	47%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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	641,647	(15,727)	3,340	105,272	0	734,532	393,511	187%
2103	City of Albany	61,239,012	0	(3,575,226)	10,047,238	0	67,711,024	37,556,824	180%
2235	City of Amity	338,598	0	(95,528)	55,552	0	298,622	207,656	144%
2104	City of Ashland	36,505,440	(894,769)	371,877	5,989,301	0	41,971,849	22,388,154	187%
2105	City of Astoria	13,655,082	(334,694)	500,371	2,240,334	0	16,061,093	8,374,425	192%
2234	City of Aumsville	2,352,876	(57,670)	(143,137)	386,027	0	2,538,096	1,442,978	176%
2272	City of Aurora	619,837	0	(74,701)	101,694	0	646,830	380,135	170%
2159	City of Baker City	6,233,569	(152,788)	(69,137)	1,022,717	0	7,034,361	3,822,940	184%
2150	City of Bandon	4,743,088	(116,256)	(21,573)	778,179	0	5,383,438	2,908,853	185%
2231	City of Banks	777,728	0	(87,637)	127,599	0	817,690	476,967	171%
2241	City of Bay City	1,160,879	(28,454)	(19,518)	190,461	0	1,303,368	711,947	183%
2178	City of Boardman	3,713,141	(91,011)	(17,641)	609,200	1,479,294	2,734,395	2,277,205	120%
2216	City of Brookings	5,475,548	(134,209)	(107,746)	898,351	0	6,131,944	3,358,059	183%
2204	City of Burns	1,421,030	0	(198,833)	233,143	0	1,455,340	871,493	167%
2109	City of Canby	13,876,436	0	(1,506,370)	2,276,651	770,098	13,876,619	8,510,178	163%
2223	City of Cannon Beach	5,650,145	(138,488)	(152,972)	926,997	0	6,285,682	3,465,136	181%
2198	City of Carlton	1,789,533	0	(143,649)	293,601	0	1,939,485	1,097,489	177%
2182	City of Cascade Locks	1,297,282	(31,797)	268,098	212,840	0	1,746,423	795,601	220%
2194	City of Cave Junction	1,288,383	(31,579)	(20,068)	211,380	0	1,448,116	790,143	183%
2181	City of Central Point	11,538,047	0	(486,427)	1,893,001	0	12,944,621	7,076,084	183%
2201	City of Coburg	1,977,951	0	(138,641)	324,514	0	2,163,824	1,213,043	178%
2271	City of Columbia City	837,175	(20,520)	(1,207)	137,352	0	952,800	513,425	186%
2177	City of Condon	471,785	0	0	77,404	54,838	494,351	289,338	171%
2110	City of Coquille	4,597,368	(112,684)	99,583	754,272	0	5,338,539	2,819,486	189%
2155	City of Corvallis	73,497,416	0	(5,565,163)	12,058,425	9,873,168	70,117,510	45,074,691	156%
2236	City of Creswell	2,317,960	0	(49,284)	380,298	0	2,648,974	1,421,565	186%
2202	City of Dallas	13,302,749	(326,058)	0	2,182,529	323,828	14,835,392	8,158,345	182%
2252	City of Dayton	1,324,947	(32,475)	(74,842)	217,379	0	1,435,009	812,567	177%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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	1,467,555	(35,971)	(1,949)	240,776	0	1,670,411	900,026	186%
2131	City of Drain	802,882	(19,679)	0	131,726	0	914,929	492,393	186%
2245	City of Dundee	1,838,114	0	(61,970)	301,572	385,008	1,692,708	1,127,283	150%
2299	City of Dunes City	106,324	(2,606)	0	17,444	28,751	92,411	65,207	142%
2269	City of Durham	182,642	0	(11,217)	29,965	0	201,390	112,011	180%
2225	City of Echo	294,604	(7,221)	45,078	48,334	0	380,795	180,676	211%
2205	City of Elgin	1,394,215	(34,173)	(745,846)	228,743	0	842,939	855,048	99%
2305	City of Elkton	150,127	(3,680)	56	24,631	0	171,134	92,071	186%
2180	City of Enterprise	1,619,881	0	(1,888)	265,767	0	1,883,760	993,445	190%
2179	City of Estacada	3,078,024	(75,444)	20,093	504,999	0	3,527,672	1,887,699	187%
2208	City of Fairview	2,392,538	0	(581,229)	392,534	0	2,203,843	1,467,302	150%
2224	City of Falls City	404,341	0	(31,669)	66,339	0	439,011	247,975	177%
2291	City of Florence	7,652,328	0	(1,124,133)	1,255,487	0	7,783,682	4,693,040	166%
2220	City of Garibaldi	763,239	0	11,880	125,222	0	900,341	468,081	192%
2242	City of Gaston	183,541	(4,499)	(507,662)	30,113	0	(298,507)	112,562	(265%)
2304	City of Gladstone	5,758,628	0	(533,184)	944,795	0	6,170,239	3,531,667	175%
2274	City of Gold Hill	344,203	(8,437)	(148,323)	56,472	0	243,915	211,094	116%
2113	City of Grants Pass	31,534,678	0	(1,397,551)	5,173,768	2,500,029	32,810,866	19,339,671	170%
2284	City of Halsey	569,807	0	(60,950)	93,486	0	602,343	349,453	172%
2296	City of Happy Valley	10,251,125	(251,261)	0	1,681,861	2,057,522	9,624,203	6,286,837	153%
2268	City of Harrisburg	1,467,683	(35,974)	(30,740)	240,797	0	1,641,766	900,105	182%
2193	City of Heppner	397,879	(9,752)	(314,733)	65,278	0	138,672	244,012	57%
2160	City of Hermiston	14,414,939	0	(289,520)	2,365,001	0	16,490,420	8,840,432	187%
2226	City of Hines	914,455	(22,414)	(15,891)	150,031	0	1,026,181	560,819	183%
2138	City of Hood River	9,855,923	(241,574)	(162,669)	1,617,022	2,544,703	8,523,999	6,044,467	141%
2196	City of Hubbard	1,632,665	0	(2,625)	267,865	29,316	1,868,589	1,001,285	187%
2191	City of Huntington	177,748	(4,357)	179,471	29,162	0	382,024	109,010	350%
2306	City of Imbler	31,307	(767)	192	5,136	0	35,868	19,200	187%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

Individual SLGRP Employers

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2267	City of Independence	6,638,830	(162,721)	(256,085)	1,089,206	0	7,309,230	4,071,479	180%
2266	City of Irrigon	944,400	(23,148)	(29,752)	154,944	0	1,046,444	579,184	181%
2211	City of Jefferson	1,109,489	(27,194)	(1,389,756)	182,029	0	(125,432)	680,430	(18%)
2229	City of John Day	851,866	0	(420,706)	139,762	0	570,922	522,435	109%
2256	City of Jordan Valley	100,626	(2,466)	(228,669)	16,509	0	(114,000)	61,712	(185%)
2199	City of Junction City	4,786,164	(117,312)	(65,402)	785,247	0	5,388,697	2,935,271	184%
2287	City of King City	1,132,467	0	(66,793)	185,799	0	1,251,473	694,522	180%
2148	City of Klamath Falls	20,618,230	(505,364)	(3,020,441)	3,382,750	3,176,171	17,299,004	12,644,803	137%
2263	City of La Grande	4,376,615	(107,273)	(490,464)	718,054	0	4,496,932	2,684,102	168%
2233	City of Lafayette	1,221,324	0	(80,078)	200,378	0	1,341,624	749,017	179%
2120	City of Lake Oswego	56,585,782	0	(1,143,057)	9,283,801	0	64,726,526	34,703,079	187%
2244	City of Lakeside	315,585	(7,735)	(93,264)	51,777	0	266,363	193,543	138%
2140	City of Lebanon	14,408,189	0	(1,195,469)	2,363,894	0	15,576,614	8,836,293	176%
2298	City of Lincoln City	16,621,595	0	(1,694,415)	2,727,038	3,022,876	14,631,342	10,193,736	144%
2293	City of Lowell	626,749	0	(29,992)	102,828	0	699,585	384,374	182%
2270	City of Lyons	158,265	0	(7,871)	25,966	0	176,360	97,061	182%
2170	City of Madras	4,460,500	0	(234,961)	731,816	469,410	4,487,945	2,735,547	164%
2247	City of Malin	351,528	(8,616)	(2,372)	57,674	0	398,214	215,586	185%
2281	City of Manzanita	2,063,603	(50,580)	(22,221)	338,567	0	2,329,369	1,265,572	184%
2117	City of McMinnville	19,829,486	(486,032)	0	3,253,344	0	22,596,798	12,161,080	186%
2102	City of Medford	86,152,070	0	0	14,134,623	12,744,613	87,542,080	52,835,571	166%
2207	City of Mill City	708,060	(17,355)	1,562	116,169	0	808,436	434,241	186%
2286	City of Millersburg	947,268	0	(5,083)	155,414	0	1,097,599	580,943	189%
2158	City of Milton-Freewater	8,875,370	(217,540)	242,375	1,456,146	0	10,356,351	5,443,111	190%
2163	City of Milwaukie	21,459,860	(525,993)	(317,416)	3,520,833	1,700,566	22,436,718	13,160,960	170%
2157	City of Monmouth	8,415,981	0	0	1,380,776	1,205,825	8,590,932	5,161,376	166%
2209	City of Monroe	195,200	0	(58,173)	32,026	0	169,053	119,713	141%
2301	City of Moro	309,348	0	(34,003)	50,753	0	326,098	189,718	172%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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	176,229	0	(40,388)	28,913	0	164,754	108,078	152%
2197	City of Myrtle Creek	2,525,314	(61,897)	(169,439)	414,318	0	2,708,296	1,548,731	175%
2183	City of Myrtle Point	2,955,355	(72,437)	(314,286)	484,873	0	3,053,505	1,812,468	168%
2777	City of Newberg	13,590,497	(333,111)	(172,044)	2,229,738	1,193,463	14,121,617	8,334,816	169%
2276	City of Newport	5,574,622	(136,637)	(570,090)	914,606	0	5,782,501	3,418,819	169%
2292	City of North Bend	6,898,697	(169,091)	(450,774)	1,131,842	0	7,410,674	4,230,852	175%
2192	City of North Plains	2,045,518	(50,137)	(57,653)	335,600	0	2,273,328	1,254,481	181%
2308	City of North Powder	200,884	0	0	32,958	0	233,842	123,199	190%
2166	City of Nyssa	1,053,480	(25,821)	(17,848)	172,840	0	1,182,651	646,081	183%
2143	City of Oakland	437,249	0	46,534	71,738	0	555,521	268,157	207%
2168	City of Oakridge	2,642,521	(64,770)	259,233	433,548	0	3,270,532	1,620,612	202%
2119	City of Oregon City	30,342,541	0	0	4,978,179	3,112,742	32,207,978	18,608,554	173%
2154	City of Pendleton	19,603,022	(480,481)	0	3,216,189	1,709,698	20,629,032	12,022,193	172%
2187	City of Philomath	3,395,781	(83,232)	(153,721)	557,132	1,139,100	2,576,860	2,082,573	124%
2249	City of Phoenix	2,780,404	0	(447,008)	456,170	0	2,789,566	1,705,173	164%
2161	City of Pilot Rock	656,041	(16,080)	72,562	107,634	0	820,157	402,339	204%
2184	City of Port Orford	1,197,263	(29,346)	(16,181)	196,430	0	1,348,166	734,261	184%
2121	City of Portland	1,090,175,053	(26,720,798)	(53,080,493)	178,860,631	0	1,189,234,393	668,585,456	178%
2122	City of Redmond	32,916,977	0	(1,909,280)	5,400,556	0	36,408,253	20,187,411	180%
2139	City of Reedsport	3,101,206	(76,012)	(774,498)	508,802	0	2,759,498	1,901,916	145%
2260	City of Riddle	533,932	0	(48,853)	87,600	0	572,679	327,451	175%
2203	City of Rockaway Beach	2,035,167	0	(140,083)	333,902	0	2,228,986	1,248,133	179%
2251	City of Rogue River	1,320,422	(32,364)	0	216,636	0	1,504,694	809,792	186%
2100	City of Roseburg	21,378,884	(524,008)	0	3,507,547	0	24,362,423	13,111,299	186%
2172	City of Sandy	10,853,163	(266,017)	(116,474)	1,780,635	0	12,251,307	6,656,057	184%
2176	City of Scappoose	5,487,130	0	(112,367)	900,251	0	6,275,014	3,365,161	186%
2254	City of Shady Cove	509,494	0	(175,185)	83,591	0	417,900	312,464	134%
2142	City of Sherwood	20,043,963	(491,289)	(62,732)	3,288,532	0	22,778,474	12,292,615	185%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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	5,420,989	(132,871)	(12,347)	889,400	967,055	5,198,116	3,324,599	156%
2221	City of Sisters	2,477,854	(60,734)	(142,189)	406,532	0	2,681,463	1,519,625	176%
2278	City of Springfield	61,113,072	0	(9,666,011)	10,026,576	2,599,825	58,873,812	37,479,588	157%
2123	City of St Helens	12,081,721	0	318,365	1,982,199	0	14,382,285	7,409,510	194%
2757	City of Stayton	1,697,875	(41,616)	(35,711)	278,564	616,958	1,282,154	1,041,277	123%
2217	City of Sutherlin	5,422,352	(132,905)	(561,261)	889,624	0	5,617,810	3,325,435	169%
2188	City of Talent	3,062,467	0	(305,899)	502,447	0	3,259,015	1,878,158	174%
2295	City of Tigard	13,854,865	(339,590)	(1,513,806)	2,273,112	0	14,274,581	8,496,948	168%
2128	City of Tillamook	4,258,760	0	(276,971)	698,718	0	4,680,507	2,611,824	179%
2275	City of Toledo	4,348,825	(106,592)	(719,628)	713,494	673,611	3,562,488	2,667,059	134%
2237	City of Troutdale	8,080,179	0	(1,035,140)	1,325,682	0	8,370,721	4,955,434	169%
2288	City of Tualatin	24,120,937	(591,218)	0	3,957,425	999,540	26,487,604	14,792,953	179%
2228	City of Turner	1,264,055	0	(7,931)	207,388	0	1,463,512	775,223	189%
2175	City of Umatilla	7,614,231	(186,629)	(494,640)	1,249,236	0	8,182,198	4,669,676	175%
2145	City of Vale	975,964	(23,921)	120,033	160,123	0	1,232,199	598,542	206%
2285	City of Veneta	1,954,768	(47,912)	(105,277)	320,711	0	2,122,290	1,198,826	177%
2125	City of Vernonia	1,434,581	(35,162)	(144,885)	235,366	0	1,489,900	879,803	169%
2200	City of Wallowa	415,921	(10,194)	(38,392)	68,238	0	435,573	255,077	171%
2238	City of Warrenton	5,684,590	0	(238,335)	932,648	0	6,378,903	3,486,261	183%
2126	City of West Linn	18,644,817	0	(1,609,328)	3,058,980	0	20,094,469	11,434,543	176%
2265	City of Westfir	111,426	0	(41,648)	18,281	0	88,059	68,336	129%
2206	City of Weston	249,755	0	(194,013)	40,976	0	96,718	153,171	63%
2147	City of Wheeler	318,361	0	0	52,232	0	370,593	195,245	190%
2240	City of Wilsonville	22,935,233	(562,155)	(212,030)	3,762,891	4,641,366	21,282,573	14,065,781	151%
2280	City of Winston	3,156,660	(77,371)	(403,398)	517,900	0	3,193,791	1,935,925	165%
2185	City of Wood Village	2,042,027	(50,051)	(40,705)	335,027	448,398	1,837,900	1,252,340	147%
2303	City of Woodburn	21,935,370	(537,648)	(701,529)	3,598,848	3,338,924	20,956,117	13,452,582	156%
2300	City of Yachats	1,056,987	0	(142,962)	173,416	0	1,087,441	648,232	168%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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	1,160,969	0	(105,552)	190,475	0	1,245,892	712,002	175%
2307	City of Yoncalla	542,352	(13,293)	(2,354)	88,981	0	615,686	332,615	185%
2255	Town of Canyon City	301,921	(7,400)	14,918	49,535	0	358,974	185,163	194%
2212	Town of Lakeview	2,083,530	(51,068)	(413,188)	341,836	0	1,961,110	1,277,793	153%

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	11,885,841	0	(963,856)	1,950,062	627,568	12,244,479	7,289,380	168%
2040	Benton County	69,265,379	0	(3,709,548)	11,364,092	9,028,404	67,891,519	42,479,256	160%
2036	Clatsop County	34,393,381	(843,001)	0	5,642,784	4,652,182	34,540,982	21,092,864	164%
2017	Columbia County	28,017,342	0	(1,238,893)	4,596,692	1,268,017	30,107,124	17,182,550	175%
2018	Coos County	37,092,544	0	486,591	6,085,624	0	43,664,759	22,748,214	192%
2044	Crook County	5,923,848	0	(297,764)	971,902	0	6,597,986	3,632,993	182%
2027	Deschutes County	173,513,655	0	(10,422,118)	28,467,687	19,335,193	172,224,031	106,412,916	162%
2022	Gilliam County	5,460,175	(133,832)	(60,594)	895,829	4,203,821	1,957,757	3,348,630	58%
2012	Grant County	6,429,914	(157,601)	(2,661,855)	1,054,930	0	4,665,388	3,943,355	118%
2004	Harney County	9,597,086	(235,230)	(351,050)	1,574,555	0	10,585,361	5,885,726	180%
2035	Hood River County	17,071,000	0	(1,267,882)	2,800,770	2,703,207	15,900,681	10,469,348	152%
2005	Jackson County	98,584,862	(2,416,370)	0	16,174,421	25,007,122	87,335,791	60,460,386	144%
2042	Josephine County	43,710,174	(1,071,361)	1,060,050	7,171,352	0	50,870,215	26,806,692	190%
2007	Klamath County	8,178,134	0	(2,331,996)	1,341,753	0	7,187,891	5,015,508	143%
2000	Lake County	9,551,790	(234,120)	(435,913)	1,567,124	1,619,301	8,829,580	5,857,947	151%
2043	Lincoln County	9,539,885	(233,828)	(1,937,971)	1,565,171	412,085	8,521,172	5,850,646	146%
2009	Marion County	182,742,713	0	(15,092,309)	29,981,861	9,392,521	188,239,744	112,072,937	168%
2038	Multnomah County	876,243,945	(21,477,227)	(33,532,511)	143,761,816	124,297,015	840,699,008	537,385,217	156%
2016	Sherman County	5,414,916	(132,723)	0	888,404	1,464,728	4,705,869	3,320,874	142%
2013	Umatilla County	37,373,327	(916,041)	0	6,131,691	4,119,450	38,469,527	22,920,413	168%
2020	Wasco County	15,929,031	(390,429)	(544,420)	2,613,412	12,168,815	5,438,779	9,768,998	56%
2011	Washington County	323,774,619	(7,935,896)	0	53,120,398	17,362,409	351,596,712	198,565,360	177%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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	256,645	(6,291)	0	42,107	0	292,461	157,396	186%
2631	Arch Cape Water-Sanitary District	173,526	0	(36,389)	28,470	0	165,607	106,420	156%
2602	Aumsville Rural Fire Protection District	220,562	0	(24,577)	36,187	0	232,172	135,267	172%
2804	Aurora Rural Fire Protection District	1,451,102	0	0	238,076	0	1,689,178	889,935	190%
2728	Baker County Library District	1,061,552	0	(41,603)	174,165	0	1,194,114	651,032	183%
2601	Baker Valley Irrigation District	116,468	0	(190,284)	19,108	0	(54,708)	71,428	(77%)
2749	Black Butte Ranch Police	796,934	(19,533)	(77,445)	130,750	0	830,706	488,746	170%
2595	Canby Fire District	4,799,639	0	(178,510)	787,457	0	5,408,586	2,943,536	184%
2731	Canby Utility Board	4,035,917	(98,923)	11,912	662,157	0	4,611,063	2,475,158	186%
2840	Cannon Beach Rural Fire Protection District	1,375,925	(33,725)	0	225,742	0	1,567,942	843,831	186%
2820	Central Oregon Coast Fire & Rescue District	1,121,709	0	(27,045)	184,034	0	1,278,698	687,925	186%
2569	Central Oregon Intergovernmental Council	10,817,232	0	(5,822,134)	1,774,740	0	6,769,838	6,634,021	102%
2563	Central Oregon Irrigation District	3,481,755	(85,340)	196,753	571,238	0	4,164,406	2,135,300	195%
2567	Charleston Rural Fire Protection District	717,447	0	0	117,709	0	835,156	439,998	190%
2699	Chetco Library Board	669,791	(16,417)	(3,078)	109,890	0	760,186	410,771	185%
2745	Clackamas County Fire District	71,126,946	0	(723,595)	11,669,512	4,067,153	78,005,710	43,620,923	179%
2761	Clackamas River Water	5,959,726	(146,076)	0	977,788	32,582	6,758,856	3,654,997	185%
2538	Clackamas Vector Control	562,845	(13,796)	39,411	92,344	0	680,804	345,183	197%
2707	Clatskanie Library	174,513	(4,277)	1,810	28,632	0	200,678	107,026	188%
2526	Clatskanie PUD	8,342,033	(204,468)	0	1,368,644	2,178,611	7,327,598	5,116,024	143%
2588	Clatskanie Rural Fire Protection District	3,313,265	0	(111,879)	543,594	0	3,744,980	2,031,968	184%
2617	Clean Water Services	72,859,003	0	(1,253,127)	11,953,683	23,355,792	60,203,767	44,683,163	135%
2681	Cloverdale Rural Fire Protection District	740,234	(18,144)	5,389	121,447	0	848,926	453,972	187%
2801	Coburg Rural Fire Protection District	406,105	0	(17,226)	66,628	0	455,507	249,057	183%
2649	Colton Fire Department	91,858	0	(10,703)	15,071	0	96,226	56,335	171%
2671	Columbia 911 Communications District	2,909,410	(71,311)	(48,096)	477,335	0	3,267,338	1,784,291	183%
2687	Columbia Drainage Vector Control District	476,818	(11,687)	60,803	78,230	0	604,164	292,424	207%
2528	Columbia River Fire & Rescue	9,663,318	(236,853)	(1,026,189)	1,585,422	0	9,985,698	5,926,345	169%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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
2612	Community Services Consortium	13,199,968	(323,539)	(180,418)	2,165,666	0	14,861,677	8,095,312	184%
2860	Coos County Airport District	2,040,032	0	(142,704)	334,700	0	2,232,028	1,251,116	178%
2806	Corbett Fire District No. 14	61,320	(1,503)	(328)	10,061	0	69,550	37,606	185%
2603	Corbett Water District	303,895	(7,449)	0	49,859	0	346,305	186,373	186%
2545	Council of Governments	21,995,820	(539,130)	(4,088)	3,608,766	0	25,061,368	13,489,655	186%
2834	Crescent Rural Fire Protection District	650,135	0	(5,549)	106,665	0	751,251	398,717	188%
2844	Crook County Rural Fire Protection District #1	5,430,879	(133,114)	(10,499)	891,022	0	6,178,288	3,330,664	186%
2647	Crooked River Ranch Rural Fire Protection District	660,116	(16,180)	(17,385)	108,303	0	734,854	404,837	182%
2571	Crystal Springs Water District	1,062,583	0	(12,912)	174,334	0	1,224,005	651,664	188%
2718	Curry Library	364,426	0	(102,547)	59,790	0	321,669	223,496	144%
2576	Depoe Bay Rural Fire Protection District	2,054,527	(50,358)	(6,068)	337,078	0	2,335,179	1,260,006	185%
2642	Dexter Rural Fire Protection District	350,126	(8,582)	0	57,444	0	398,988	214,726	186%
2557	Estacada Fire Department	2,648,648	(64,920)	(836,676)	434,553	0	2,181,605	1,624,370	134%
2132	Eugene Water & Electric Board	104,521,183	0	0	17,148,370	29,045,626	92,623,927	64,101,029	145%
2798	Fairview Water District	172,860	(4,237)	(3,024)	28,360	0	193,959	106,012	183%
2789	Farmers Irrigation District	1,117,225	0	(282,795)	183,299	0	1,017,729	685,175	149%
2824	Glide Fire Department	263,420	0	(6,727)	43,218	0	299,911	161,551	186%
2511	Grants Pass Irrigation District	976,268	(23,929)	17,466	160,172	0	1,129,977	598,728	189%
2784	Greater St. Helens Aquatic District	381,935	0	(39,329)	62,663	0	405,269	234,234	173%
2855	Harney Hospital	19,308,310	0	(1,405,671)	3,167,837	0	21,070,476	11,841,452	178%
2819	Harrisburg Fire-Rescue	444,193	(10,887)	(2,742)	72,877	0	503,441	272,416	185%
2838	High Desert Parks & Recreation District	74,472	(1,825)	462	12,218	0	85,327	45,673	187%
2519	Home Forward	44,645,885	0	(2,394,290)	7,324,871	0	49,576,466	27,380,547	181%
2607	Hoodland Fire District #74	2,309,784	(56,614)	(58,029)	378,957	0	2,574,098	1,416,550	182%
2510	Horsefly Irrigation District	306,492	0	0	50,285	0	356,777	187,966	190%
2773	Housing Authority of Jackson County	7,037,913	(172,503)	0	1,154,682	805,486	7,214,606	4,316,230	167%
2829	Hubbard Rural Fire Protection District	660,889	0	0	108,429	0	769,318	405,312	190%
2886	Idanha-Detroit Rural Fire Protection District	143,137	0	0	23,484	0	166,621	87,783	190%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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
2564	Illinois Valley Fire District	1,485,295	0	(161,190)	243,686	0	1,567,791	910,905	172%
2651	Imbler Rural Fire Protection District	17,129	(420)	923	2,810	0	20,442	10,505	195%
2715	Jackson County Fire District #3	13,380,739	(327,969)	(1,674,436)	2,195,324	0	13,573,658	8,206,175	165%
2620	Jackson County Fire District #4	1,133,306	0	0	185,937	0	1,319,243	695,037	190%
2541	Jackson County Vector Control District	323,809	0	(37,731)	53,126	0	339,204	198,587	171%
2846	Jefferson County Library District	743,879	0	(657)	122,045	71,282	793,985	456,208	174%
2561	Jefferson Rural Fire Protection District	1,152,795	0	(104,328)	189,134	0	1,237,601	706,989	175%
2763	Junction City Fire Department	1,197,645	0	(14,005)	196,493	0	1,380,133	734,495	188%
2559	Keizer Fire Department	8,047,368	0	(378,165)	1,320,299	0	8,989,502	4,935,311	182%
2710	Klamath County Emergency Communications District	1,630,326	(39,960)	0	267,481	166,480	1,691,367	999,851	169%
2721	Klamath Housing Authority	1,373,639	0	(63,199)	225,367	0	1,535,807	842,429	182%
2624	Klamath Vector Control	216,416	(5,304)	11,801	35,506	0	258,419	132,724	195%
2579	La Pine Rural Fire Protection District	5,031,175	0	(369,911)	825,445	0	5,486,709	3,085,532	178%
2768	Lake County Library District	185,179	(4,539)	4,013	30,382	0	215,035	113,567	189%
2522	Lane Council of Governments	34,591,191	0	(434,165)	5,675,237	0	39,832,263	21,214,178	188%
2883	Lane Fire Authority	7,353,035	0	(439,828)	1,206,383	0	8,119,590	4,509,489	180%
2849	Lebanon Aquatic District	663,036	0	(11,342)	108,782	0	760,476	406,628	187%
2705	Lebanon Fire District	7,559,875	0	(389,549)	1,240,318	0	8,410,644	4,636,340	181%
2753	Linn-Benton Housing Authority	3,234,942	0	(329,148)	530,744	0	3,436,538	1,983,934	173%
2700	Lowell Rural Fire Protection District	407,587	0	(46,794)	66,871	0	427,664	249,966	171%
2823	Lyons Fire District	266,753	0	0	43,765	0	310,518	163,595	190%
2580	Marion County Fire District #1	10,863,651	0	248,188	1,782,355	0	12,894,194	6,662,489	194%
2598	Marion County Housing Authority	2,118,014	0	(1,240,268)	347,494	0	1,225,240	1,298,942	94%
2628	McKenzie Fire and Rescue	1,158,952	(28,407)	(79,569)	190,145	0	1,241,121	710,765	175%
2135	McMinnville Water & Light Department	11,605,466	(284,456)	0	1,904,062	0	13,225,072	7,117,431	186%
2592	Medford Irrigation District	995,961	0	(56,259)	163,403	0	1,103,105	610,806	181%
2837	METCOM	2,821,198	0	(254,712)	462,863	0	3,029,349	1,730,192	175%
2594	Metro	163,722,715	(4,012,935)	(2,753,052)	26,861,327	10,126,357	173,691,698	100,408,302	173%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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
2663	Metropolitan Area Communications Commission	1,730,386	(42,413)	(39,589)	283,897	0	1,932,281	1,061,216	182%
2811	Mid-Columbia Center For Living	11,875,072	(291,065)	43,231	1,948,295	0	13,575,533	7,282,776	186%
2853	Mill City Rural Fire Protection District	9,752	0	(28,894)	1,600	0	(17,542)	5,981	(293%)
2752	Mist-Birkenfeld Rural Fire Protection District	448,773	0	(40,195)	73,628	0	482,206	275,225	175%
2758	Mohawk Valley Rural Fire District	484,788	(11,882)	(760)	79,537	0	551,683	297,312	186%
2568	Molalla Rural Fire Protection District #73	3,150,955	0	0	516,965	53,082	3,614,838	1,932,426	187%
2555	Monroe Fire Department	420,949	0	(5,863)	69,063	0	484,149	258,161	188%
2873	Mosier Fire District	150,407	0	(60,541)	24,677	0	114,543	92,242	124%
2778	Mulino Water District #23	157,720	(3,866)	544	25,877	0	180,275	96,727	186%
2508	Multnomah Drainage	5,969,824	(146,324)	40,982	979,445	0	6,843,927	3,661,189	187%
2869	Nehalem Bay Fire & Rescue	628,073	0	0	103,045	0	731,118	385,186	190%
2858	Nesika Beach-Ophir Water District	329,532	0	(16,188)	54,065	0	367,409	202,096	182%
2716	Neskowin Water District	388,491	(9,522)	(153)	63,738	0	442,554	238,255	186%
2674	Nestucca Rural Fire District	1,511,435	(37,046)	0	247,975	0	1,722,364	926,937	186%
2818	Netarts Water District	366,280	(8,978)	(3,560)	60,094	0	413,836	224,633	184%
2830	Netarts-Oceanside Rural Fire Protection District	302,282	(7,409)	(2,123)	49,594	0	342,344	185,385	185%
2604	Netarts-Oceanside Sanitary District	886,828	0	(119,106)	145,498	0	913,220	543,876	168%
2899	New Carlton Fire District	386,777	0	0	63,457	0	450,234	237,204	190%
2781	North Bend Coos-Curry Housing Authority	1,421,701	(34,847)	282,122	233,253	0	1,902,229	871,904	218%
2884	North Central Public Health District	2,533,713	0	0	415,696	0	2,949,409	1,553,882	190%
2638	North Douglas County Fire and EMS	822,680	0	0	134,974	0	957,654	504,535	190%
2793	North Lincoln Fire & Rescue District #1	3,724,560	0	(8,780)	611,074	0	4,326,854	2,284,208	189%
2839	North Morrow Vector Control District	307,346	(7,533)	559	50,425	0	350,797	188,490	186%
2792	North Wasco County Parks and Recreation District	951,581	(23,324)	0	156,122	0	1,084,379	583,588	186%
2825	Northern Oregon Corrections	7,741,054	0	(1,132,448)	1,270,043	0	7,878,649	4,747,454	166%
2657	Northwest Senior & Disability Services	31,503,533	0	(1,483,969)	5,168,658	0	35,188,222	19,320,571	182%
2888	Oak Lodge Water Services District	5,925,730	0	(737,357)	972,211	1,657,009	4,503,575	3,634,147	124%
2852	Ochoco Irrigation District	944,408	(23,148)	(114,576)	154,945	0	961,629	579,189	166%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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	610,697	0	(7,783)	100,195	0	703,109	374,530	188%
2880	Oregon Health & Science University	675,471,317	0	(76,436,634)	110,821,859	52,294,007	657,562,535	414,254,846	159%
2531	Oregon School Boards Association	6,260,437	0	11,308	1,027,125	0	7,298,870	3,839,417	190%
2774	Oregon Trail Library District	573,022	(14,045)	(2,650)	94,013	0	650,340	351,424	185%
2684	Parkdale Fire District	367,914	0	1,985	60,362	0	430,261	225,635	191%
2694	Philomath Fire Department	1,153,713	(28,278)	(4,157)	189,285	0	1,310,563	707,552	185%
2408	Pleasant Hill Goshen Rural Fire Protection District	582,383	0	92,173	95,549	0	770,105	357,166	216%
2513	Port of Coos Bay	2,979,198	0	(98,212)	488,785	0	3,369,771	1,827,090	184%
2741	Port of Garibaldi	982,289	(24,076)	(15,924)	161,160	0	1,103,449	602,421	183%
2625	Port of Newport	3,090,861	0	(83,517)	507,105	0	3,514,449	1,895,571	185%
2512	Port of Portland	147,212,837	(3,608,269)	(381,992)	24,152,617	55,320,628	112,054,565	90,283,080	124%
2501	Port of The Dalles	359,962	(8,823)	(131,141)	59,057	0	279,055	220,758	126%
2713	Port of Tillamook Bay	1,843,483	(45,185)	(67,109)	302,453	0	2,033,642	1,130,576	180%
2673	Port Orford Library	142,891	(3,502)	(839)	23,443	0	161,993	87,632	185%
2542	Rainbow Water District	1,240,320	(30,401)	43,507	203,494	0	1,456,920	760,667	192%
2776	Rainier Cemetery District	243,792	0	(58,599)	39,998	0	225,191	149,513	151%
2590	Redmond Fire & Rescue	11,535,075	0	(868,481)	1,892,513	134,199	12,424,908	7,074,261	176%
2549	Rogue River Fire District	2,463,918	(60,392)	(229,676)	404,245	0	2,578,095	1,511,078	171%
2585	Rogue River Valley Irrigation District	765,997	0	0	125,674	27,779	863,892	469,773	184%
2669	Roseburg Urban Sanitary Authority	2,319,539	0	(199,806)	380,557	0	2,500,290	1,422,533	176%
2802	Rural Road Assessment District #3	437,229	(10,717)	1,582	71,734	0	499,828	268,145	186%
2709	Scappoose Public Library	319,158	0	(20,402)	52,363	0	351,119	195,734	179%
2739	Scappoose Rural Fire Protection District	4,968,650	(121,784)	(29,112)	815,186	0	5,632,940	3,047,187	185%
2605	Scio Fire District	334,321	0	0	54,851	0	389,172	205,033	190%
2786	Seal Rock Rural Fire Protection District	384,733	(9,430)	0	63,122	0	438,425	235,950	186%
2734	Seal Rock Water District	1,211,893	0	(97,133)	198,830	0	1,313,590	743,233	177%
2630	Sheridan Fire District	2,390,592	0	0	392,215	0	2,782,807	1,466,109	190%
2790	Silver Falls Library District	990,749	0	(30,475)	162,548	210,070	912,752	607,609	150%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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
2659	Silverton Fire District	950,213	(23,290)	(43,707)	155,898	0	1,039,114	582,749	178%
2701	Sisters-Camp Sherman Rural Fire Protection District	2,203,525	0	1,459,489	361,524	1,487,356	2,537,182	1,351,384	188%
2692	Siuslaw Public Library	921,541	(22,587)	(34,630)	151,194	0	1,015,518	565,165	180%
2599	South Suburban Sanitary District	1,600,964	0	(64,744)	262,664	0	1,798,884	981,844	183%
2766	Southwest Lincoln County Water PUD	677,705	(16,611)	(15,799)	111,188	0	756,483	415,624	182%
2696	Stayton Fire District	1,537,916	0	(16,748)	252,320	0	1,773,488	943,177	188%
2799	Sublimity Fire District	410,422	0	(45,916)	67,336	0	431,842	251,704	172%
2641	Suburban East Salem Water District	517,252	0	(30,707)	84,864	0	571,409	317,222	180%
2857	Sunriver Service District	3,935,732	0	(552,889)	645,720	0	4,028,563	2,413,716	167%
2810	Sutherlin Water Control District	155,578	(3,813)	(3,770)	25,525	0	173,520	95,413	182%
2847	Sweet Home Fire and Ambulance District	2,688,649	(65,900)	(33,435)	441,116	0	3,030,430	1,648,902	184%
2582	Talent Irrigation District	1,384,788	(33,942)	31,708	227,197	0	1,609,751	849,267	190%
2553	Tangent Rural Fire Protection District	465,728	0	0	76,410	0	542,138	285,623	190%
2626	Tillamook Peoples Utility District	19,832,005	(486,093)	0	3,253,757	84,625	22,515,044	12,162,625	185%
2864	Tri City Joint Water & Sanitary Authority	779,307	(19,101)	(33,232)	127,858	0	854,832	477,935	179%
2660	Tualatin Valley Fire & Rescue	131,752,296	(3,229,322)	(5,955,658)	21,616,069	6,067,015	138,116,370	80,801,399	171%
2587	Tualatin Valley Irrigation District	759,472	0	(37,789)	124,603	0	846,286	465,771	182%
2842	Tualatin Valley Water District	24,787,282	0	(1,202,687)	4,066,750	11,141,792	16,509,553	15,201,610	109%
2772	Umatilla County Soil & Water District	134,622	(3,300)	(18,257)	22,087	0	135,152	82,561	164%
2732	Umatilla County Special Library District	301,654	0	(35,252)	49,491	0	315,893	184,999	171%
2653	Umatilla Fire Department	887,019	0	0	145,530	0	1,032,549	543,993	190%
2826	Wasco County Soil-Water Conservation District	1,116,293	0	(72,810)	183,146	0	1,226,629	684,603	179%
2695	Washington County Consolidated Communications Agency	14,587,652	(357,551)	199,332	2,393,337	0	16,822,770	8,946,354	188%
2540	West Extension Irrigation District	478,942	(11,739)	(71,276)	78,578	0	474,505	293,727	162%
2867	West Multnomah Soil and Water Conservation District	1,484,186	0	0	243,504	31,792	1,695,898	910,226	186%
2589	West Slope Water District	1,146,190	0	0	188,051	0	1,334,241	702,938	190%
2606	West Valley Housing Authority	1,819,902	0	(185,674)	298,584	0	1,932,812	1,116,115	173%
2895	Western Lane Fire and EMS Authority	5,859,031	0	(32,379)	961,268	937,842	5,850,078	3,593,242	163%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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
2817	Wickiup Water District	450,061	(11,031)	(441)	73,840	0	512,429	276,015	186%
2552	Winston-Dillard Fire District	1,763,792	(43,232)	488,887	289,378	0	2,498,825	1,081,703	231%
2600	Winston-Dillard Water District	1,013,921	0	(50,866)	166,350	0	1,129,405	621,820	182%
2676	Woodburn Fire District	3,768,004	0	212,148	618,201	0	4,598,353	2,310,852	199%
2562	WyEast Fire District	110,996	(2,721)	0	18,211	0	126,486	68,072	186%
2843	Yachats Rural Fire Protection District	832,550	0	(18,737)	136,593	0	950,406	510,588	186%
2726	Yamhill Communications Agency	2,062,189	(50,545)	(5,180)	338,335	0	2,344,799	1,264,705	185%

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	7,712,410,794	178,715,949	0	1,265,344,185	835,372,513	8,321,098,415	4,729,887,807	176%

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	806,649	18,692	0	132,344	87,373	0	870,313	494,704	176%
1198	Architect Examiners Board	529,731	12,275	0	86,911	57,378	0	571,539	324,875	176%
1240	Aviation Department	2,524,321	58,495	0	414,155	273,423	0	2,723,548	1,548,122	176%
1243	Board of Clinical Social Workers	806,974	18,700	0	132,397	87,408	0	870,663	494,903	176%
1200	Board of Geologist Examiners	339,207	7,860	0	55,652	36,741	0	365,979	208,030	176%
1238	Board of Massage Therapists	907,516	21,029	0	148,893	98,298	0	979,140	556,564	176%
1171	Board of Nursing	7,246,838	167,927	0	1,188,960	784,944	0	7,818,781	4,444,360	176%
1180	Board of Parole	4,229,218	98,002	0	693,871	458,089	0	4,563,001	2,593,706	176%
1266	Board of Pharmacy	3,870,641	89,692	0	635,040	419,250	0	4,176,124	2,373,797	176%
1041	Bureau of Labor and Industries	16,778,335	388,796	0	2,752,754	1,817,351	0	18,102,534	10,289,862	176%
1217	Chiropractic Board	790,720	18,323	0	129,730	85,647	0	853,126	484,935	176%
1138	Commission on Judicial Fitness and Disability	120,755	2,798	0	19,812	13,080	0	130,285	74,057	176%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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
1196	Construction Contractors' Board	7,518,130	174,214	0	1,233,469	814,329	0	8,111,485	4,610,739	176%
1172	Crab Commission	172,532	3,998	0	28,307	18,688	0	186,149	105,811	176%
1187	Criminal Justice Commission	3,761,370	87,160	0	617,113	407,414	0	4,058,229	2,306,783	176%
1095	Dairy Products Commission	1,393,525	32,291	0	228,630	150,940	0	1,503,507	854,625	176%
1223	Department of Administrative Services	148,604,674	3,443,544	0	24,380,971	16,096,168	0	160,333,021	91,136,670	176%
1192	Department of Consumer and Business Service	136,172,908	3,155,469	0	22,341,341	14,749,617	0	146,920,100	83,512,483	176%
1050	Department of Corrections	659,459,845	15,281,343	0	108,194,921	71,429,627	0	711,506,482	404,435,288	176%
1274	Department of Early Learning and Care	17,375,215	402,627	0	2,850,682	1,882,003	0	18,746,521	10,655,918	176%
1146	Department of Environmental Quality	109,339,374	2,533,668	0	17,938,871	11,843,133	0	117,968,780	67,055,942	176%
1246	Department of Human Services	1,253,418,070	29,044,848	0	205,643,256	135,764,423	0	1,352,341,750	768,699,568	176%
1261	Department of Military-Federal Employees	45,124	1,046	0	7,403	4,888	0	48,686	27,674	176%
1121	Department of Public Safety Standards and Training	22,399,751	519,059	0	3,675,037	2,426,237	0	24,167,610	13,737,379	176%
1064	Department of Revenue	122,218,394	2,832,107	0	20,051,880	13,238,129	0	131,864,253	74,954,422	176%
1224	Department of Transportation	632,322,292	14,652,497	0	103,742,572	68,490,214	0	682,227,148	387,792,297	176%
1073	Department of Veteran Affairs	12,991,306	301,041	0	2,131,431	1,407,158	0	14,016,621	7,967,343	176%
1020	District Attorneys	7,707,270	178,597	0	1,264,501	834,816	0	8,315,552	4,726,735	176%
1042	Division of State Lands	16,446,933	381,117	0	2,698,382	1,781,455	0	17,744,977	10,086,619	176%
1250	Eastern Oregon University	36,673,491	849,817	0	6,016,872	3,972,302	0	39,567,878	22,491,216	176%
1070	Employment Department	188,962,556	4,378,738	0	31,002,326	20,467,546	0	203,876,073	115,887,459	176%
1137	Employment Relations Board	2,982,067	69,102	0	489,256	323,004	0	3,217,421	1,828,850	176%
1201	Engineering Examiners Board	1,618,497	37,505	0	265,540	175,308	0	1,746,234	992,596	176%
1028	Forestry Department	117,601,505	2,725,123	0	19,294,405	12,738,049	0	126,882,985	72,122,964	176%
1031	Geology and Mineral Industries	5,455,405	126,415	0	895,046	590,904	0	5,885,962	3,345,705	176%
1139	Governors Office	10,141,087	234,994	0	1,663,807	1,098,435	0	10,941,454	6,219,353	176%
1247	Health Related Licensing Boards	3,304,044	76,563	0	542,081	357,879	0	3,564,810	2,026,313	176%
1271	Higher Education Coordinating Commission	26,446,215	612,825	0	4,338,924	2,864,531	0	28,533,433	16,219,005	176%
1235	Inside Oregon Enterprises	13,617,713	315,557	0	2,234,203	1,475,007	0	14,692,465	8,351,507	176%
1136	Judicial Department	227,743,563	5,277,391	0	37,364,969	24,668,125	0	245,717,798	139,671,178	176%

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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
1155	Land Conservation and Development Commission	11,347,720	262,955	0	1,861,775	1,229,132	0	12,243,318	6,959,360	176%
1175	Land Use Board of Appeals	1,354,532	31,388	0	222,233	146,717	0	1,461,436	830,711	176%
1197	Landscape Contractor Advisory Board	687,901	15,940	0	112,861	74,510	0	742,193	421,878	176%
1141	Legislative Administration Committee	12,622,071	292,485	0	2,070,852	1,367,164	0	13,618,244	7,740,897	176%
1258	Legislative Commission on Indian Services	575,661	13,340	0	94,446	62,353	0	621,094	353,043	176%
1154	Legislative Committees	1,702,390	39,449	0	279,304	184,395	0	1,836,747	1,044,046	176%
1101	Legislative Counsel	10,539,329	244,223	0	1,729,145	1,141,571	0	11,371,126	6,463,588	176%
1114	Legislative Fiscal Office	6,321,033	146,474	0	1,037,066	684,665	0	6,819,909	3,876,580	176%
1272	Legislative Policy and Research Committee	8,675,111	201,024	0	1,423,290	939,648	0	9,359,778	5,320,295	176%
1150	Legislature	23,604,713	546,981	0	3,872,730	2,556,753	0	25,467,671	14,476,361	176%
1185	Long Term Care Ombudsman	5,582,149	129,352	0	915,841	604,632	0	6,022,709	3,423,435	176%
1116	Marine Board	5,303,817	122,903	0	870,176	574,485	0	5,722,411	3,252,739	176%
1242	Mental Health Regulatory Agency	1,899,269	44,011	0	311,605	205,720	0	2,049,166	1,164,789	176%
1046	Military Department	46,494,698	1,077,399	0	7,628,198	5,036,090	0	50,164,205	28,514,392	176%
1275	Office of the Public Records Advocate	213,381	4,945	0	35,009	23,112	0	230,222	130,863	176%
1264	Oregon Advocacy Commissions Office	887,798	20,573	0	145,657	96,162	0	957,866	544,471	176%
1117	Oregon Beef Council	334,508	7,751	0	54,881	36,232	0	360,908	205,148	176%
1262	Oregon Board of Dentistry	1,340,364	31,060	0	219,908	145,182	0	1,446,150	822,022	176%
1233	Oregon Board of Optometry	288,660	6,689	0	47,359	31,266	0	311,442	177,030	176%
1097	Oregon Business Development Department	25,635,024	594,028	0	4,205,835	2,776,667	0	27,658,221	15,721,516	176%
1008	Oregon Commission for the Blind	8,415,059	194,998	0	1,380,625	911,480	0	9,079,202	5,160,810	176%
1002	Oregon Department of Agriculture	48,963,711	1,134,612	0	8,033,279	5,303,522	0	52,828,081	30,028,595	176%
1021	Oregon Department of Education	112,514,021	2,607,233	0	18,459,722	12,186,996	0	121,393,980	69,002,898	176%
1273	Oregon Department of Emergency Management	12,310,050	285,255	0	2,019,660	1,333,367	0	13,281,597	7,549,540	176%
1029	Oregon Department of Fish and Wildlife	115,845,416	2,684,430	0	19,006,291	12,547,837	0	124,988,299	71,045,985	176%
1004	Oregon Department of Justice	227,460,025	5,270,821	0	37,318,450	24,637,413	0	245,411,882	139,497,289	176%
1276	Oregon Department of the State Fire Marshal	10,014,234	232,055	0	1,642,995	1,084,695	0	10,804,589	6,141,556	176%
1228	Oregon Film and Video	624,991	14,483	0	102,540	67,696	0	674,317	383,296	176%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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	1,291,700	29,932	0	211,924	139,911	0	1,393,645	792,177	176%
1157	Oregon Government Ethics Commission	1,126,053	26,093	0	184,747	121,969	0	1,214,925	690,589	176%
1267	Oregon Health Authority	745,094,719	17,265,718	0	122,244,690	80,705,199	0	803,899,928	456,953,671	176%
1215	Oregon Hop Commission	118,942	2,756	0	19,514	12,883	0	128,329	72,945	176%
1194	Oregon Housing and Community Service	46,967,764	1,088,361	0	7,705,812	5,087,330	0	50,674,607	28,804,515	176%
1251	Oregon Institute of Technology	31,664,072	733,736	0	5,194,997	3,429,705	0	34,163,099	19,419,026	176%
1044	Oregon Liquor & Cannabis Commission	45,140,004	1,046,007	0	7,405,939	4,889,356	0	48,702,595	27,683,582	176%
1184	Oregon Lottery Commission	76,481,949	1,772,279	0	12,548,085	8,284,169	0	82,518,144	46,905,053	176%
1045	Oregon Medical Board	5,592,557	129,594	0	917,548	605,760	0	6,033,939	3,429,818	176%
1159	Oregon Office of Energy	13,646,975	316,235	0	2,239,004	1,478,177	0	14,724,037	8,369,453	176%
1237	Oregon Physical Therapist Licensing Board	623,618	14,451	0	102,314	67,547	0	672,836	382,454	176%
1059	Oregon Racing Commission	1,264,238	29,296	0	207,418	136,936	0	1,364,015	775,335	176%
1115	Oregon State Bar	13,082,462	303,154	0	2,146,387	1,417,031	0	14,114,971	8,023,247	176%
1252	Oregon State University	542,040,626	12,560,444	0	88,930,423	58,711,323	10,217,586	574,602,584	332,424,117	173%
1248	Oregon Tourism Commission	8,024,142	185,940	0	1,316,489	869,138	0	8,657,432	4,921,067	176%
1129	Oregon Trawl Commission	168,454	3,904	0	27,638	18,246	0	181,749	103,310	176%
1277	Oregon Utility Notification Center	313,792	7,271	0	51,483	33,988	0	338,557	192,443	176%
1236	Oregon Watershed Enhancement Board	6,576,271	152,389	0	1,078,942	712,311	0	7,095,291	4,033,113	176%
1085	Oregon Wheat Commission	348,368	8,073	0	57,155	37,734	0	375,862	213,648	176%
1227	Oregon Youth Authority	118,955,090	2,756,489	0	19,516,483	12,884,663	0	128,343,398	72,953,094	176%
1210	Parks and Recreation Department	63,491,019	1,471,247	0	10,416,716	6,877,052	0	68,501,929	38,937,941	176%
1263	Patient Safety Commission	1,464,944	33,946	0	240,348	158,676	0	1,580,562	898,425	176%
1253	Portland State University	230,193,040	5,334,152	0	37,766,845	24,933,441	0	248,360,596	141,173,400	176%
1087	Potato Commission	308,425	7,147	0	50,602	33,407	0	332,767	189,152	176%
1179	Professional Liability Fund	9,270,039	214,810	0	1,520,898	1,004,088	660,090	9,341,569	5,685,154	164%
1165	Psychiatric Security Review Board	1,393,892	32,300	0	228,690	150,980	0	1,503,903	854,850	176%
1245	Public Defense Services Commission	23,542,025	545,528	0	3,862,445	2,549,963	0	25,400,036	14,437,916	176%
1061	Public Employees Retirement System	54,347,736	1,259,374	0	8,916,614	5,886,694	0	58,637,029	33,330,524	176%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2023

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
1057	Public Utility Commission	19,830,605	459,525	0	3,253,527	2,147,959	0	21,395,698	12,161,766	176%
1195	Real Estate Agency	4,110,017	95,239	0	674,314	445,178	0	4,434,392	2,520,602	176%
1062	Secretary of State	40,973,151	949,451	0	6,722,300	4,438,021	0	44,206,880	25,128,123	176%
1256	Southern Oregon University	48,131,444	1,115,327	0	7,896,732	5,213,374	0	51,930,128	29,518,180	176%
1039	State Accident Insurance Fund Corporation	185,910,249	4,308,008	0	30,501,546	20,136,935	86,003,424	114,579,444	114,015,532	100%
1230	State Board of Accountancy	686,644	15,911	0	112,655	74,374	0	740,836	421,107	176%
1231	State Board of Tax Practitioners	218,671	5,067	0	35,876	23,685	0	235,929	134,107	176%
1043	State Library	4,856,079	112,528	0	796,717	525,988	0	5,239,336	2,978,149	176%
1054	State Police	232,680,520	5,391,793	0	38,174,956	25,202,873	0	251,044,395	142,698,928	176%
1066	State Treasury	36,692,177	850,250	0	6,019,938	3,974,326	0	39,588,039	22,502,676	176%
1166	Teacher Standards and Practices Commission	4,139,468	95,922	0	679,146	448,368	0	4,466,168	2,538,664	176%
1190	Travel Information Council	6,152,757	142,575	0	1,009,458	666,438	0	6,638,352	3,773,379	176%
1254	University of Oregon	474,525,366	10,995,946	0	77,853,466	51,398,384	71,780,254	440,196,141	291,018,179	151%
1160	Water Resources Department	29,317,534	679,361	0	4,810,010	3,175,539	0	31,631,365	17,979,935	176%
1255	Western Oregon University	55,251,808	1,280,323	0	9,064,942	5,984,619	0	59,612,454	33,884,976	176%