

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Rate Pools

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	UAL (excluding Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
OPSRP	8,082.2	6,190.4	1,891.8	11,533.7	16%
School District Pool (Tier 1/Tier 2)	30,274.5	22,394.1	7,880.4	3,740.7	211%
State & Local Government Rate Pool (Tier 1/Tier 2)	44,122.1	31,384.1	12,738.0	6,768.8	188%
State Judiciary (Tier 1/Tier 2)	327.2	255.3	71.9	25.9	278%

### Rate Pools With Side Accounts

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
School District Pool (Tier 1/Tier 2)	30,274.5	22,394.1	2,697.4	5,183.0	3,740.7	139%
State & Local Government Rate Pool (Tier 1/Tier 2)	44,122.1	31,384.1	2,578.8	10,159.1	6,768.8	150%

### Independent Employers

City	Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
	2167	City of Athena	2,146,596	1,835,755	49,068	0	359,909	298,473	121%
	2106	City of Beaverton	286,740,418	192,367,696	7,782,180	0	102,154,902	47,338,155	216%
	2107	City of Bend	229,394,520	161,406,764	9,203,747	14,502,894	62,688,609	55,985,391	112%
	2149	City of Canyonville	1,608,730	1,266,317	53,225	0	395,638	323,761	122%
	2186	City of Chiloquin	336,741	432,713	23,056	0	(72,916)	140,245	(52%)
	2162	City of Clatskanie	9,359,243	6,149,136	102,703	0	3,312,810	624,730	530%
	2152	City of Coos Bay	64,760,619	45,610,453	1,228,207	0	20,378,373	7,471,049	273%
	2165	City of Cornelius	22,333,267	17,906,405	472,545	0	4,899,407	2,874,438	170%
	2127	City of Cottage Grove	52,583,665	38,902,847	819,464	0	14,500,282	4,984,708	291%

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### Independent Employers

City Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2257	City of Culver	1,162,313	568,120	31,563	0	625,756	191,994	326%
2262	City of Dufur	950,689	639,701	22,740	0	333,728	138,325	241%
2282	City of Eagle Point	4,516,668	2,928,836	150,102	0	1,737,934	913,052	190%
2111	City of Eugene	1,016,895,108	764,247,536	19,931,235	0	272,578,807	121,239,534	225%
2112	City Of Forest Grove	228,442	156,088	209,578	0	281,932	1,274,840	22%
2248	City of Fossil	648,190	480,560	23,831	0	191,461	144,959	132%
2309	City of Gearhart	3,433,678	2,709,596	112,278	0	836,360	682,972	122%
2264	City of Gervais	2,083,237	1,332,725	99,422	0	849,934	604,772	141%
2250	City of Gold Beach	4,223,327	4,128,741	146,330	0	240,916	890,110	27%
2114	City of Gresham	362,145,809	235,433,459	9,075,645	14,029,883	121,758,112	55,206,164	221%
2210	City of Helix	151,099	127,958	7,049	0	30,190	42,879	70%
2115	City of Hillsboro	295,915,058	202,457,208	12,153,374	6,696,071	98,915,153	73,927,652	134%
2222	City of Jacksonville	6,242,638	4,181,184	198,978	0	2,260,432	1,210,361	187%
2232	City of Joseph	1,197,665	934,223	60,757	0	324,199	369,579	88%
2279	City of Keizer	33,621,700	21,834,102	1,285,482	0	13,073,080	7,819,449	167%
2283	City of Maupin	1,456,585	973,088	55,729	0	539,226	338,991	159%
2246	City of Merrill	656,151	681,437	17,834	0	(7,452)	108,484	(7%)
2195	City of Metolius	523,722	856,971	23,318	0	(309,931)	141,842	(219%)
2290	City of Molalla	15,483,136	14,327,341	571,439	0	1,727,234	3,476,000	50%
2174	City of Mt Angel	6,136,603	5,882,515	144,564	0	398,652	879,367	45%
2118	City of Ontario	50,692,820	33,237,507	528,324	2,840,422	15,143,215	3,213,740	471%
2218	City of Prairie City	2,330,178	1,504,742	30,697	0	856,133	186,728	458%
2146	City of Prineville	25,411,708	16,523,313	811,377	4,184,277	5,515,495	4,935,519	112%
2297	City of Rainier	6,610,712	4,760,832	159,414	0	2,009,294	969,700	207%
2101	City of Salem	689,893,300	479,408,528	15,394,120	46,669,063	179,209,829	93,640,759	191%
2219	City of Sheridan	5,305,723	3,962,857	149,809	0	1,492,675	911,270	164%
2213	City of Stanfield	2,628,389	3,216,849	90,851	0	(497,609)	552,638	(90%)

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### Independent Employers

City								
Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2129	City of Sweet Home	10,350,101	9,220,779	207,537	0	1,336,859	1,262,425	106%
2261	City of Waldport	4,299,625	3,902,923	151,513	0	548,215	921,639	59%
2189	City of Willamina	2,042,098	2,890,517	105,827	0	(742,592)	643,736	(115%)
2253	Town of Butte Falls	372,139	273,183	19,614	0	118,570	119,310	99%

County								
Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2001	Clackamas County	1,034,589,789	736,552,162	28,225,448	0	326,263,075	171,692,335	190%
2002	Curry County	69,412,237	48,698,379	897,990	0	21,611,848	5,462,374	396%
2003	Douglas County	389,938,044	275,588,582	4,275,103	0	118,624,565	26,004,989	456%
2006	Jefferson County	41,047,044	32,698,635	1,172,423	3,360,859	6,159,973	7,131,723	86%
2008	Lane County	843,359,341	626,296,866	16,993,079	0	234,055,554	103,367,051	226%
2014	Linn County	285,495,779	200,196,785	6,795,963	0	92,094,957	41,339,103	223%
2039	Malheur County	50,855,142	42,541,706	1,378,813	0	9,692,249	8,387,171	116%
2037	Polk County	112,880,121	78,040,501	3,427,859	0	38,267,479	20,851,293	184%
2050	Wallowa County	1,474,345	1,669,161	58,623	0	(136,193)	356,596	(38%)
2015	Yamhill County	98,681,529	76,734,192	5,501,596	0	27,448,933	33,465,609	82%

Special Districts								
Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2664	Applegate Valley Rural Fire Protection District #9	3,642,178	1,983,605	79,930	0	1,738,503	486,206	358%
2702	Banks Fire District #13	1,135,585	784,466	68,797	0	419,916	418,482	100%
2596	Bend Parks & Recreation	25,389,310	17,765,498	1,611,641	0	9,235,453	9,803,437	94%
2648	Black Butte Ranch Rural Fire Protection District	6,019,420	3,970,665	86,459	318,201	1,817,013	525,922	345%
2833	Boardman Rural Fire Protection District	809,440	822,523	101,649	0	88,566	618,321	14%
2779	Brownsville Rural Fire Protection District	812,088	585,754	19,368	0	245,702	117,814	209%
2890	Central Cascades Fire & EMS	0	3	8,885	0	8,882	54,049	16%
2678	Central Oregon Regional Housing Authority	2,952,143	2,197,933	196,179	0	950,389	1,193,333	80%

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### Independent Employers

#### Special Districts

Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2645	Chiloquin Agency Lake Rural Fire Protection District	674,356	400,058	46,469	0	320,767	282,669	113%
2693	City-County Insurance Services	13,352,360	9,904,933	1,113,581	0	4,561,008	6,773,793	67%
2518	Clackamas County Housing Authority	18,509,665	15,114,571	475,472	0	3,870,566	2,892,247	134%
2870	Clackamas River Water Providers	155,640	79,758	30,979	0	106,861	188,441	57%
2679	Columbia River Public Utility District	24,992,843	14,827,656	680,392	0	10,845,579	4,138,751	262%
2828	Deschutes Public Library District	12,393,300	8,691,554	855,973	0	4,557,719	5,206,789	88%
2527	Deschutes Valley Water District	15,047,814	9,558,490	216,695	2,590,348	3,115,671	1,318,135	236%
2729	Douglas County Fire District #2	51,387,489	24,430,704	675,417	0	27,632,202	4,108,491	673%
2743	Douglas Soil & Water Conservation District	697,180	934,458	27,103	0	(210,175)	164,865	(127%)
2529	East Fork Irrigation District	2,624,619	2,416,819	46,090	0	253,890	280,360	91%
2618	Estacada Cemetery District	127,373	450,282	10,478	0	(312,431)	63,737	(490%)
2623	Evans Valley Fire District #6	652,796	492,573	19,699	0	179,922	119,828	150%
2785	Fern Ridge Community Library	513,477	439,779	40,568	0	114,266	246,771	46%
2608	Gaston Rural Fire Protection District	457,239	257,197	29,136	0	229,178	177,234	129%
2891	Grant County Emergency Communications Agency	12,499	4,776	35,506	0	43,229	215,982	20%
2894	Greater Toledo Pool Recreation District	0	(1)	2,431	0	2,432	14,789	16%
2698	Halsey Shedd Rural Fire Protection District	934,396	572,299	26,972	0	389,069	164,069	237%
2771	Harbor Water PUD	1,405,186	917,741	47,440	0	534,885	288,572	185%
2717	Ice Fountain Water District	1,382,426	1,102,303	72,113	0	352,236	438,656	80%
2556	Jackson County Fire District #5	23,771,157	14,534,413	483,839	0	9,720,583	2,943,140	330%
2575	Jefferson County Rural Fire Protection District #1	2,354,310	2,004,516	73,568	0	423,362	447,505	95%
2841	Jefferson County Soil & Water Conservation District	322,721	262,261	36,172	0	96,632	220,029	44%
2809	Juntura Road District #4	53,544	5,062	10,256	0	58,738	62,384	94%
2646	Keno Rural Fire Protection District	1,839,628	390,432	25,410	0	1,474,606	154,566	954%
2515	Klamath County Fire District #1	55,080,633	32,190,286	970,194	0	23,860,541	5,901,584	404%
2760	Knappa Svensen Burnside Rural Fire Protection District	973,515	231,220	7,523	0	749,818	45,759	1639%
2881	Lake Chinook Fire and Rescue District	0	45	7,417	0	7,372	45,114	16%

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#### Special Districts

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2644	Lakeside Water District	722,570	689,947	31,290	0	63,913	190,334	34%
2521	League of Oregon Cities	10,598,334	6,395,445	312,516	0	4,515,405	1,901,003	238%
2597	Mapleton Water District	297,264	327,524	11,064	0	(19,196)	67,304	(29%)
2877	Mid-Columbia Fire And Rescue V1-801	236,057	10,292	384,875	0	610,640	2,341,155	26%
2889	Mid-valley Behavioral Care Network	55,143	50,299	55,136	0	59,980	335,387	18%
2782	Millington Rural Fire Protection District	527,850	223,452	8,384	0	312,782	50,998	613%
2861	Mt Angel Fire District	42,698	34,522	12,172	0	20,348	74,043	27%
2724	Nehalem Bay Wastewater Agency	2,407,407	2,220,269	69,841	0	256,979	424,838	60%
2740	Neskowin Regional Sanitary Authority	92,281	354,476	25,363	0	(236,832)	154,280	(154%)
2835	North Clackamas County Water Commission	1,147,545	743,823	47,817	0	451,539	290,866	155%
2637	Northeast Oregon Housing Authority	4,883,294	3,314,070	145,809	0	1,715,033	886,943	193%
2550	Nyssa Road Assessment District #2	1,730,881	1,091,700	32,981	0	672,162	200,621	335%
2685	Oregon Community College Association	2,315,069	2,098,252	103,733	0	320,550	630,995	51%
2876	Oregon Municipal Electric Utilities Association	76,787	82,256	22,142	0	16,673	134,690	12%
2533	Owyhee Irrigation District	10,492,009	7,921,095	215,055	0	2,785,969	1,308,153	213%
2688	Polk County Fire District #1	7,095,283	5,549,637	249,782	0	1,795,428	1,519,398	118%
2613	Polk Soil & Water Conservation District	522,920	429,782	35,645	0	128,783	216,822	59%
2507	Port of Astoria	6,191,941	5,752,923	255,673	0	694,691	1,555,230	45%
2633	Port of Cascade Locks	7,834,004	7,097,467	131,041	0	867,578	797,107	109%
2570	Port of Columbia County	2,278,231	2,261,511	175,470	0	192,190	1,067,363	18%
2788	Port of Hood River	4,080,775	2,730,604	246,756	0	1,596,927	1,500,988	106%
2581	Port of Umatilla	2,178,057	1,878,303	28,083	0	327,837	170,825	192%
2689	Redmond Area Park & Recreation District	2,121,613	1,903,808	138,896	0	356,701	844,890	42%
2672	Rockwood Water PUD	9,800,760	6,506,109	334,171	0	3,628,822	2,032,726	179%
2747	Salem Housing Authority	17,699,297	12,242,891	384,073	0	5,840,479	2,336,276	250%
2675	Salmon Harbor-Douglas County	2,030,809	1,610,827	89,303	0	509,285	543,219	94%
2885	Siletz Rural Fire Protection District	0	118	2,248	0	2,130	13,672	16%

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### Independent Employers

#### Special Districts

Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
2859	South Lane County Fire and Rescue	6,181,181	1,902,327	383,060	0	4,661,914	2,330,115	200%
2845	Sunrise Water Authority	5,366,503	4,115,128	326,391	1,499,049	78,717	1,985,401	4%
2643	Sweet Home Cemetery	563,246	558,757	25,511	0	30,000	155,183	19%
2722	Tillamook 9-1-1	2,918,246	2,380,666	95,436	0	633,016	580,527	109%
2821	Tillamook County Soil And Water Conservation District	738,707	617,101	33,537	0	155,143	204,001	76%
2783	Tillamook Fire District	1,602,262	1,264,384	39,225	0	377,103	238,601	158%
2865	Tri-County Cooperative Weed Management Area	0	(20,035)	22,793	0	42,828	138,646	31%
2610	Turner Fire District	2,340,511	1,338,376	86,584	0	1,088,719	526,683	207%
2887	Umatilla County Fire District #1	11,225,175	6,561,345	672,859	0	5,336,689	4,092,930	130%
2874	Umatilla-Morrow Radio and Data District	231,206	185,279	36,037	0	81,964	219,209	37%
2536	Valley View Cemetery	18,898	156,015	9,381	0	(127,736)	57,063	(224%)
2797	Vernonia Fire	105,817	237,738	22,940	0	(108,981)	139,541	(78%)
2796	West Side Rural Fire Protection District	472,226	582,527	20,642	0	(89,659)	125,564	(71%)
2725	West Valley Fire District	1,174,621	793,909	77,327	0	458,039	470,370	97%
2714	Winchester Bay Sanitary District	510,673	349,380	26,119	0	187,412	158,879	118%
2878	Yamhill Fire Protection District	2,130	1,269	22,838	0	23,699	138,923	17%

#### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3465	Adel School District #21	143,603	11,206	0	154,809	68,167	227%
3707	Adrian School District #61	3,348,063	261,272	0	3,609,335	1,589,286	227%
4404	Alliance Charter Academy	3,650,478	284,871	317,758	3,617,591	1,732,839	209%
3037	Alsea School	3,202,595	249,920	0	3,452,515	1,520,234	227%
4306	Amity School District	9,541,378	744,577	7,671,993	2,613,962	4,529,180	58%

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3696	Annex Elementary School	1,386,571	108,203	0	1,494,774	658,189	227%
4447	Arco Iris Spanish Immersion Charter School	2,702,301	210,878	0	2,913,179	1,282,751	227%
3361	Arlington Public Schools	2,163,582	168,839	0	2,332,421	1,027,027	227%
4352	Armadillo Technical Institute	939,400	73,308	0	1,012,708	445,922	227%
4367	Arthur Academy Charter School	7,954,544	620,746	0	8,575,290	3,775,929	227%
3415	Ashland Public Schools	35,619,401	2,779,618	0	38,399,019	16,908,112	227%
3446	Ashwood School	120,975	9,440	0	130,415	57,425	227%
3935	Athena-Weston School District #29Rj	7,270,556	567,370	0	7,837,926	3,451,248	227%
3003	Baker School District #5J	24,486,735	1,910,862	7,982,841	18,414,756	11,623,566	158%
4441	Baker Web Academy	16,048,566	1,252,376	0	17,300,942	7,618,066	227%
3264	Bandon School District	8,391,451	654,840	0	9,046,291	3,983,324	227%
4035	Banks School District	11,735,881	915,829	1,865,717	10,785,993	5,570,885	194%
4062	Beaverton School District	596,006,227	46,510,311	193,833,634	448,682,904	282,917,170	159%
4462	Bend International School	1,495,368	116,693	0	1,612,061	709,834	227%
3291	Bend-La Pine Public Schools	215,055,351	16,782,193	60,676,726	171,160,818	102,084,254	168%
3510	Bethel School District	66,037,949	5,153,378	0	71,191,327	31,347,440	227%
3451	Black Butte School District	383,625	29,937	0	413,562	182,102	227%
4465	Bridge Educational Foundation	329,618	25,722	0	355,340	156,466	227%
3283	Brookings-Harbor School District #17C	17,521,455	1,367,315	9,652,161	9,236,609	8,317,229	111%
3016	Burnt River High School	924,121	72,115	0	996,236	438,669	227%
3439	Butte Falls School District	3,409,887	266,096	0	3,675,983	1,618,633	227%
3320	Camas Valley School District #21	2,501,539	195,212	315,696	2,381,055	1,187,451	201%
4333	Canby School District	59,439,841	4,638,484	36,440,628	27,637,697	28,215,396	98%
4467	Cannon Beach Academy	422,010	32,932	0	454,942	200,323	227%
4393	Cascade Heights Public Charter School	1,698,153	132,518	0	1,830,671	806,093	227%
4334	Cascade School District #5	27,708,596	2,162,285	13,777,935	16,092,946	13,152,946	122%
4324	Centennial School District #28	84,667,323	6,607,152	0	91,274,475	40,190,586	227%

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4437	Center for Advance Learning	1,512,676	118,044	0	1,630,720	718,050	227%
3288	Central Curry School District #1	4,829,860	376,906	0	5,206,766	2,292,678	227%
3615	Central Linn School District #552C	8,281,896	646,291	0	8,928,187	3,931,319	227%
3416	Central Point School District #6	57,630,596	4,497,297	0	62,127,893	27,356,569	227%
3859	Central School District #13J	42,120,573	3,286,947	18,095,171	27,312,349	19,994,142	137%
4383	City View Charter School	1,755,249	136,974	0	1,892,223	833,196	227%
4430	Clackamas Charter Alliance #2	181,798	14,187	0	195,985	86,297	227%
4259	Clackamas Education Service District	38,282,458	2,987,434	14,248,878	27,021,014	18,172,234	149%
4429	Clackamas Web Academy	24,538	1,915	0	26,453	11,648	227%
4347	Clatskanie School District #6J	10,144,158	791,616	0	10,935,774	4,815,313	227%
3179	Clatsop County School District #1C	22,562,648	1,760,713	19,982,211	4,341,150	10,710,225	41%
4446	Coburg Community Charter School	2,035,667	158,857	0	2,194,524	966,307	227%
3116	Colton School District #53	7,116,326	555,334	0	7,671,660	3,378,037	227%
4295	Columbia Gorge Education Service District (CGESD)	4,769,909	372,228	0	5,142,137	2,264,220	227%
3364	Condon Admin School District #25J	1,657,649	129,357	0	1,787,006	786,867	227%
3242	Coos Bay School District #9	31,981,667	2,495,741	7,212,257	27,265,151	15,181,323	180%
3241	Coquille School District #8	13,541,748	1,056,752	0	14,598,500	6,428,109	227%
3842	Corbett School District #39	14,181,584	1,106,683	0	15,288,267	6,731,832	227%
3039	Corvallis School District #509J	86,099,188	6,718,890	34,018,781	58,799,297	40,870,275	144%
3970	Cove School District	3,785,438	295,403	0	4,080,841	1,796,903	227%
3394	Crane Elementary School	1,443,257	112,627	0	1,555,884	685,097	227%
3407	Crane Union High School	1,348,621	105,242	0	1,453,863	640,175	227%
4459	Crater Lake Charter Academy	2,005,323	156,489	0	2,161,812	951,903	227%
3502	Creswell School District #40	15,813,211	1,234,010	2,404,954	14,642,267	7,506,346	195%
3274	Crook County School District	34,781,421	2,714,225	24,039,977	13,455,669	16,510,333	82%
3517	Crow-Applegate-Lorane District #66	4,184,657	326,556	0	4,511,213	1,986,407	227%
3445	Culver School District #4	8,383,678	654,234	0	9,037,912	3,979,634	227%



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### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4463	Dallas Community School-Community Innovation Partn	836,176	65,252	0	901,428	396,923	227%
3850	Dallas School District	37,164,865	2,900,220	0	40,065,085	17,641,726	227%
3843	David Douglas School District	169,302,006	13,211,756	19,158,394	163,355,368	80,365,678	203%
3318	Days Creek School District #15	2,657,957	207,418	0	2,865,375	1,261,701	227%
4291	Dayton Public Schools	11,460,753	894,358	7,287,753	5,067,358	5,440,285	93%
3375	Dayville School District #16J	1,106,720	86,365	0	1,193,085	525,347	227%
4469	Desert Sky Montessori	1,186,797	92,614	0	1,279,411	563,358	227%
3396	Diamond School District #7	33,852	2,642	0	36,494	16,069	227%
4273	Double O School District	168,254	13,130	0	181,384	79,868	227%
4237	Douglas Education Service District	25,448,180	1,985,890	3,609,010	23,825,060	12,079,953	197%
3398	Drewsey School	163,802	12,783	0	176,585	77,755	227%
4012	Dufur Schools	5,271,887	411,400	133,408	5,549,879	2,502,503	222%
4444	Eagle Charter School	849,072	66,259	0	915,331	403,045	227%
3417	Eagle Point School District #9	43,520,782	3,396,215	0	46,916,997	20,658,805	227%
4392	Eagleridge High School	1,645,004	128,371	0	1,773,375	780,864	227%
3927	Echo School District	4,186,254	326,681	1,390,256	3,122,679	1,987,166	157%
4375	Eddyville Charter School	2,650,110	206,806	0	2,856,916	1,257,976	227%
3973	Elgin School District #23	4,438,231	346,345	0	4,784,576	2,106,776	227%
3325	Elkton School District #34	3,311,071	258,385	0	3,569,456	1,571,727	227%
3993	Enterprise School District #21	4,927,841	384,552	0	5,312,393	2,339,188	227%
4401	Eola Hills Charter School	433,247	33,809	0	467,056	205,657	227%
4323	Estacada School District #108	23,647,105	1,845,340	9,679,620	15,812,825	11,225,004	141%
3473	Eugene School District 4J	219,899,966	17,160,250	39,915,226	197,144,990	104,383,937	189%
3887	Falls City School District	3,172,526	247,573	1,841,777	1,578,322	1,505,961	105%
3494	Fern Ridge School District	15,475,811	1,207,680	6,530,799	10,152,692	7,346,186	138%
3405	Fields-Trout Creek #33	337,964	26,374	0	364,338	160,427	227%
4405	Forest Grove Community School	1,568,500	122,400	61,061	1,629,839	744,549	219%

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### Individual School Districts

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4313	Forest Grove School District	83,349,896	6,504,344	22,973,648	66,880,592	39,565,219	169%
4114	Fossil School District #21J	1,788,411	139,562	0	1,927,973	848,938	227%
4376	Four Rivers Community School	2,878,380	224,619	0	3,102,999	1,366,333	227%
3399	Frenchglen School District	174,281	13,600	0	187,881	82,729	227%
4468	Frontier Charter Academy	3,546,558	276,761	0	3,823,319	1,683,510	227%
4034	Gaston Public Schools	6,291,914	491,000	3,990,285	2,792,629	2,986,698	94%
4329	Gervais School District #1	13,093,067	1,021,739	10,131,337	3,983,469	6,215,125	64%
3160	Gladstone School District #115	20,837,205	1,626,065	18,658,189	3,805,081	9,891,177	38%
3338	Glendale #77	4,056,958	316,591	0	4,373,549	1,925,790	227%
3316	Glide School District #12	9,237,145	720,836	2,962,573	6,995,408	4,384,764	160%
4219	Grant County Education Service District	895,844	69,909	0	965,753	425,246	227%
3454	Grants Pass School District	80,498,418	6,281,824	0	86,780,242	38,211,655	227%
4260	Greater Albany School District #8J	117,086,713	9,137,051	31,193,807	95,029,957	55,579,690	171%
4332	Gresham-Barlow School District #10	129,229,276	10,084,616	58,624,082	80,689,810	61,343,623	132%
4479	Harmony Academy	527,404	41,157	0	568,561	250,352	227%
4326	Harney County School District #3	9,725,639	758,956	17,631,366	(7,146,771)	4,616,647	(155%)
4294	Harney Education Service District Region XVII	1,930,245	150,630	0	2,080,875	916,265	227%
3709	Harper School District #66	1,963,627	153,235	0	2,116,862	932,111	227%
4343	Harrisburg School District #7	8,654,022	675,331	0	9,329,353	4,107,963	227%
3957	Helix School District	2,146,471	167,503	0	2,313,974	1,018,905	227%
4258	Hermiston School District #8R	60,481,276	4,719,754	17,466,111	47,734,919	28,709,753	166%
4252	High Desert Education Service District	30,064,240	2,346,112	9,433,319	22,977,033	14,271,142	161%
4341	Hillsboro School District #1J	281,248,452	21,947,679	102,606,509	200,589,622	133,505,344	150%
3409	Hood River County School District	58,525,340	4,567,120	21,993,727	41,098,733	27,781,293	148%
4455	Hope Chinese Charter School	2,914,929	227,471	0	3,142,400	1,383,683	227%
4370	Howard Street Charter School, Inc	1,101,941	85,992	0	1,187,933	523,078	227%
3008	Huntington School District #16J	1,285,963	100,352	0	1,386,315	610,432	227%

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3969	Imbler School District	4,242,556	331,075	0	4,573,631	2,013,891	227%
4408	Inavale Community Partners	1,094,056	85,376	0	1,179,432	519,335	227%
4456	Insight School of Oregon Painted Hills	3,017,093	235,444	0	3,252,537	1,432,179	227%
4223	InterMountain Education Service District	24,839,980	1,938,428	9,545,468	17,232,940	11,791,247	146%
4374	Ione School District	3,210,246	250,517	0	3,460,763	1,523,866	227%
4220	Jefferson County Education Service District	2,233,330	174,282	0	2,407,612	1,060,136	227%
3729	Jefferson School District #14Cj	10,703,610	835,274	6,863,132	4,675,752	5,080,878	92%
3186	Jewell School District #8	4,499,252	351,106	0	4,850,358	2,135,742	227%
4315	John Day School District	7,030,139	548,608	3,974,244	3,604,503	3,337,125	108%
4327	Jordan Valley School District #3	1,319,458	102,966	0	1,422,424	626,331	227%
3986	Joseph School District #6	4,120,366	321,539	0	4,441,905	1,955,889	227%
3520	Junction City School District #69	19,274,738	1,504,135	14,459,695	6,319,178	9,149,492	69%
3687	Juntura Grade School	116,341	9,079	0	125,420	55,226	227%
4460	Kairos Pdx	2,214,299	172,796	0	2,387,095	1,051,102	227%
4362	Kings Valley Charter School	161,860	12,631	0	174,491	76,833	227%
3456	Klamath County School District	81,891,534	6,390,539	0	88,282,073	38,872,951	227%
3457	Klamath Falls City Schools	38,148,374	2,976,970	0	41,125,344	18,108,586	227%
4346	Knappa School District #4	6,654,094	519,263	0	7,173,357	3,158,620	227%
4443	KNOVA Learning Oregon	1,974,720	154,100	0	2,128,820	937,376	227%
3965	La Grande Public Schools	25,604,480	1,998,087	9,351,268	18,251,299	12,154,147	150%
4293	Lake County Education Service District	1,170,729	91,360	0	1,262,089	555,731	227%
3461	Lake County School District #7	10,031,424	782,818	0	10,814,242	4,761,799	227%
4268	Lake Oswego School District	100,171,934	7,817,079	37,981,926	70,007,087	47,550,443	147%
4276	Lane County Education Service District	20,044,693	1,564,220	4,857,575	16,751,338	9,514,981	176%
4454	Le Monde Immersion	2,647,758	206,622	0	2,854,380	1,256,860	227%
4339	Lebanon Community School District	51,257,507	3,999,963	0	55,257,470	24,331,338	227%
4418	Lewis And Clark Montessori Charter School	3,738,699	291,755	0	4,030,454	1,774,717	227%

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3579	Lincoln County School District	57,361,303	4,476,282	74,991,893	(13,154,308)	27,228,738	(48%)
4272	Linn-Benton-Lincoln Education Service District	28,474,286	2,222,037	0	30,696,323	13,516,410	227%
4434	Logos Public Charter School	6,599,644	515,014	0	7,114,658	3,132,774	227%
3376	Long Creek Schools	943,249	73,608	0	1,016,857	447,749	227%
4348	Lourdes Charter School	234,560	18,304	0	252,864	111,343	227%
3522	Lowell School District	5,869,492	458,035	0	6,327,527	2,786,179	227%
4360	Luckiamute Valley Charter School	2,047,227	159,759	0	2,206,986	971,794	227%
3447	Madras School District	40,455,066	3,156,977	11,502,455	32,109,588	19,203,546	167%
4407	Madrone Trail Public Charter School	1,651,861	128,906	0	1,780,767	784,119	227%
4271	Malheur Education Service District Region 14	4,907,146	382,937	0	5,290,083	2,329,365	227%
3498	Mapleton School District	3,209,766	250,479	0	3,460,245	1,523,638	227%
3527	Marcola School District #79	5,250,015	409,693	0	5,659,708	2,492,120	227%
3519	McKenzie School District	4,005,059	312,541	0	4,317,600	1,901,155	227%
4142	McMinnville Schools	82,471,152	6,435,770	24,220,381	64,686,541	39,148,089	165%
4288	Medford School District #549C	137,798,363	10,753,318	22,270,430	126,281,251	65,411,268	193%
4448	Metro East Web Academy	4,184,707	326,560	0	4,511,267	1,986,431	227%
4335	Milton-Freewater Unified School District #7	20,577,237	1,605,778	13,280,137	8,902,878	9,767,773	91%
4365	Mitch Charter School	1,539,496	120,137	0	1,659,633	730,781	227%
4277	Mitchell School	1,586,799	123,828	0	1,710,627	753,235	227%
4423	Molalla River Academy	2,067,780	161,363	125,307	2,103,836	981,551	214%
4331	Molalla River School District	28,457,640	2,220,738	27,459,403	3,218,975	13,508,508	24%
4340	Monroe School District #1J	4,770,194	372,250	1,712,225	3,430,219	2,264,355	151%
3372	Monument School District #8	981,660	76,605	1,170,679	(112,414)	465,983	(24%)
3809	Morrow County Schools	28,333,662	2,211,063	6,964,658	23,580,067	13,449,657	175%
4378	Mosier Community School	1,971,482	153,848	0	2,125,330	935,839	227%
3780	Mt Angel School District #91	9,731,548	759,417	0	10,490,965	4,619,452	227%
4238	Multnomah Education Service District	57,150,014	4,459,794	24,999,356	36,610,452	27,128,442	135%

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4363	Multnomah Learning Academy	4,138,673	322,968	0	4,461,641	1,964,579	227%
3257	Myrtle Point School District #41	6,867,886	535,947	0	7,403,833	3,260,105	227%
3920	Neah-Kah-Nie School District	14,073,983	1,098,286	0	15,172,269	6,680,755	227%
4336	Nestucca Valley School District #101	7,274,208	567,655	1,995,560	5,846,303	3,452,981	169%
4135	Newberg School District #29Jt	57,700,813	4,502,776	33,459,355	28,744,234	27,389,900	105%
4386	Nixyaawii Community School	1,118,448	87,280	0	1,205,728	530,914	227%
3245	North Bend Public Schools	26,502,726	2,068,183	7,611,245	20,959,664	12,580,534	167%
4226	North Central Education Service District	1,246,087	97,240	0	1,343,327	591,503	227%
4321	North Clackamas School District #12	222,469,806	17,360,792	101,350,821	138,479,777	105,603,810	131%
3321	North Douglas School District #22	4,473,105	349,066	0	4,822,171	2,123,331	227%
3463	North Lake School District #14	3,112,789	242,912	0	3,355,701	1,477,604	227%
3730	North Marion School District #15	22,612,901	1,764,634	10,234,702	14,142,833	10,734,079	132%
3967	North Powder School District	3,875,855	302,459	0	4,178,314	1,839,823	227%
4342	North Santiam School District #29J	25,694,616	2,005,121	14,862,491	12,837,246	12,196,933	105%
4381	North Wasco County School District #21	32,349,251	2,524,426	14,237,810	20,635,867	15,355,811	134%
4280	Northwest Regional Education Service District	68,888,722	5,375,843	0	74,264,565	32,700,669	227%
3694	Nyssa School District #26	15,336,977	1,196,846	0	16,533,823	7,280,283	227%
3307	Oakland School District	6,047,269	471,908	623,996	5,895,181	2,870,568	205%
3524	Oakridge School District	6,504,947	507,624	0	7,012,571	3,087,822	227%
3684	Ontario School District #8C	31,649,106	2,469,789	9,501,217	24,617,678	15,023,460	164%
4354	Opal Charter School	464,441	36,243	0	500,684	220,465	227%
4390	Oregon Charter Academy	21,936,734	1,711,869	0	23,648,603	10,413,111	227%
3122	Oregon City School District #62	97,043,337	7,572,934	33,903,070	70,713,201	46,065,334	154%
4470	Oregon Family School	1,904,736	148,639	0	2,053,375	904,156	227%
4345	Oregon Trail School District 46	46,685,260	3,643,160	0	50,328,420	22,160,946	227%
4420	Oregon Virtual Academy	9,684,584	755,752	0	10,440,336	4,597,159	227%
4457	Oregon Virtual Education East	182,033	14,205	0	196,238	86,409	227%

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4458	Oregon Virtual Education West	182,033	14,205	0	196,238	86,409	227%
3462	Paisley School District	2,326,082	181,520	0	2,507,602	1,104,164	227%
3820	Parkrose School District	38,889,305	3,034,790	21,315,806	20,608,289	18,460,297	112%
3931	Pendleton School District #16R	35,293,810	2,754,210	27,097,941	10,950,079	16,753,558	65%
3865	Perrydale School District #21	4,026,596	314,222	0	4,340,818	1,911,378	227%
3043	Philomath School District #17J	18,659,822	1,456,149	5,393,960	14,722,011	8,857,599	166%
3414	Phoenix-Talent School District	28,339,011	2,211,481	13,385,150	17,165,342	13,452,196	128%
3958	Pilot Rock School District #2R	3,876,273	302,491	1,985,546	2,193,218	1,840,021	119%
3395	Pine Creek School	95,839	7,479	0	103,318	45,494	227%
3027	Pine-Eagle School District #61	3,277,257	255,746	0	3,533,003	1,555,676	227%
3440	Pinehurst School	273,031	21,306	0	294,337	129,605	227%
3470	Pleasant Hill School District	10,493,287	818,861	373,775	10,938,373	4,981,040	220%
3464	Plush School District	222,274	17,346	0	239,620	105,511	227%
3275	Port Orford-Langlois School District #2Cj	3,442,144	268,613	0	3,710,757	1,633,945	227%
3818	Portland Public Schools	799,130,951	62,361,478	535,370,414	326,122,015	379,338,096	86%
4403	Portland Village School	2,728,561	212,928	254,518	2,686,971	1,295,216	207%
4433	Powell Butte Community Charter School	2,101,479	163,992	0	2,265,471	997,547	227%
3252	Powers School District	2,112,485	164,851	0	2,277,336	1,002,772	227%
3370	Prairie City School District #4	2,440,120	190,419	1,060,481	1,570,058	1,158,296	136%
3432	Prospect School District	3,045,171	237,635	0	3,282,806	1,445,507	227%
4320	Rainier School District #13	11,277,447	880,054	5,164,718	6,992,783	5,353,272	131%
4422	Redmond Proficiency Academy	6,046,706	471,865	0	6,518,571	2,870,301	227%
4311	Redmond School District #2J	85,062,682	6,638,004	22,239,878	69,460,808	40,378,258	172%
4312	Reedsport School District	7,834,206	611,355	2,764,158	5,681,403	3,718,806	153%
3824	Reynolds School District	139,637,159	10,896,812	81,368,671	69,165,300	66,284,123	104%
3335	Riddle School District	4,415,393	344,562	0	4,759,955	2,095,936	227%
4350	Ridgeline Montessori	1,941,715	151,525	0	2,093,240	921,709	227%

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3847	Riverdale School	9,785,364	763,617	3,882,926	6,666,055	4,644,998	144%
4451	River's Edge Academy Charter School	1,070,860	83,566	0	1,154,426	508,325	227%
3424	Rogue River School District	9,986,225	779,291	0	10,765,516	4,740,344	227%
3310	Roseburg Public Schools	64,405,718	5,026,005	40,228,698	29,203,025	30,572,640	96%
4402	Sage Community School	95,949	7,488	0	103,437	45,546	227%
3735	Salem-Keizer Public Schools	562,253,957	43,876,398	210,960,286	395,170,069	266,895,363	148%
4366	Sand Ridge Charter School	2,533,467	197,703	0	2,731,170	1,202,607	227%
3665	Santiam Canyon School District	8,379,050	653,873	3,664,796	5,368,127	3,977,437	135%
4450	Sauvie Island School	2,406,706	187,811	0	2,594,517	1,142,435	227%
4309	Scappoose School District	24,180,981	1,887,002	0	26,067,983	11,478,428	227%
3647	Scio School District #95C	7,832,021	611,184	0	8,443,205	3,717,769	227%
3187	Seaside Schools	20,688,722	1,614,478	7,237,664	15,065,536	9,820,694	153%
4440	Sheridan Allprep Academy	1,263,378	98,590	0	1,361,968	599,711	227%
4373	Sheridan Japanese School Foundation	548,679	42,817	0	591,496	260,451	227%
4144	Sheridan School District #48J	7,881,036	615,009	498,988	7,997,057	3,741,035	214%
4337	Sherman County School District	3,213,773	250,792	0	3,464,565	1,525,540	227%
4411	Sherwood Charter School	1,454,329	113,491	0	1,567,820	690,353	227%
4317	Sherwood School District #88J	61,975,674	4,836,372	9,183,643	57,628,403	29,419,126	196%
4395	Siletz Valley Early College Academy	320,030	24,974	0	345,004	151,914	227%
4379	Siletz Valley School	1,628,937	127,117	0	1,756,054	773,237	227%
4270	Silver Falls School District	45,191,768	3,526,613	15,002,826	33,715,555	21,452,002	157%
4419	Silvies River Web Academy	2,644,650	206,380	0	2,851,030	1,255,384	227%
3296	Sisters School District	13,033,903	1,017,122	8,686,754	5,364,271	6,187,041	87%
3537	Siuslaw School District #97J	17,098,560	1,334,314	7,668,133	10,764,741	8,116,486	133%
4232	South Coast Education Service District Region #7	11,552,179	901,493	0	12,453,672	5,483,684	227%
4452	South Columbia Family School	411,103	32,081	0	443,184	195,146	227%
3506	South Lane School District	34,321,933	2,678,368	22,305,629	14,694,672	16,292,219	90%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
3319	South Umpqua School District	14,354,333	1,120,164	16,863,748	(1,389,251)	6,813,834	(20%)
4344	South Wasco County School District #1	3,890,053	303,567	0	4,193,620	1,846,563	227%
4286	Southern Oregon Education Service District	23,643,624	1,845,069	0	25,488,693	11,223,351	227%
4109	Spray School District #1	771,104	60,174	0	831,278	366,034	227%
3487	Springfield School District #19	135,208,093	10,551,183	44,303,096	101,456,180	64,181,697	158%
4397	Springwater Environmental Sciences School	1,943,059	151,630	0	2,094,689	922,347	227%
4279	St Helens School District #502	36,845,154	2,875,271	26,134,894	13,585,531	17,489,963	78%
3750	St Paul School District	3,363,969	262,513	0	3,626,482	1,596,837	227%
3942	Stanfield School District	6,329,978	493,970	3,403,729	3,420,219	3,004,766	114%
4412	Summit Learning Charter	5,267,968	411,094	0	5,679,062	2,500,643	227%
4435	Sunny Wolf Charter School	1,465,474	114,361	0	1,579,835	695,643	227%
3397	Suntex School District	161,613	12,612	0	174,225	76,716	227%
3353	Sutherlin School District #130	16,294,561	1,271,572	10,969,772	6,596,361	7,734,837	85%
4396	Sweet Home Charter School	995,937	77,720	0	1,073,657	472,760	227%
3618	Sweet Home School District #55	27,680,422	2,160,087	17,907,666	11,932,843	13,139,572	91%
4409	The Cottonwood School of Civics and Science	1,689,561	131,848	0	1,821,409	802,015	227%
4380	The Emerson School	1,045,568	81,593	123,729	1,003,432	496,319	202%
4424	The Ivy School	2,116,772	165,186	0	2,281,958	1,004,807	227%
4371	The Lighthouse School	1,772,844	138,347	0	1,911,191	841,548	227%
4400	The Phoenix School	1,180,898	92,153	0	1,273,051	560,558	227%
4464	The Valley School Of Southern Oregon	646,284	50,434	0	696,718	306,783	227%
4351	The Village School	516,213	40,284	0	556,497	245,040	227%
4355	Three Rivers Charter School	1,506,567	117,567	0	1,624,134	715,150	227%
4338	Three Rivers U J School District	56,793,453	4,431,969	19,635,426	41,589,996	26,959,187	154%
4316	Tigard-Tualatin School District #23J	162,100,561	12,649,780	21,223,158	153,527,183	76,947,237	200%
3902	Tillamook Public Schools	25,860,679	2,018,080	17,391,779	10,486,980	12,275,761	85%
3533	Triangle Lake Schools	3,707,503	289,321	0	3,996,824	1,759,908	227%



## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual School Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4369	Trillium Charter School	6,277	490	0	6,767	2,980	227%
4003	Troy School District #54	123,146	9,610	0	132,756	58,456	227%
3944	Ukiah School	931,172	72,666	0	1,003,838	442,016	227%
3928	Umatilla School District #6R	16,178,385	1,262,506	3,668,237	13,772,654	7,679,690	179%
3966	Union County School District	3,783,091	295,220	1,775,380	2,302,931	1,795,789	128%
4330	Vale School District #84	11,910,861	929,483	0	12,840,344	5,653,946	227%
3230	Vernonia School District	6,809,407	531,383	0	7,340,790	3,232,346	227%
3712	W W Jones School	237,881	18,563	0	256,444	112,919	227%
4471	Wahtonka Community School	562,900	43,927	0	606,827	267,202	227%
4224	Wallowa County Region 18	2,692,614	210,123	0	2,902,737	1,278,153	227%
3990	Wallowa School	2,844,069	221,942	0	3,066,011	1,350,046	227%
3195	Warrenton-Hammond School District	11,858,448	925,393	2,864,544	9,919,297	5,629,066	176%
4388	West Lane Tech	1,005,907	78,498	0	1,084,405	477,492	227%
3075	West Linn School District	127,207,639	9,926,854	27,742,493	109,392,000	60,383,975	181%
4473	Willamette Connections Academy	657,567	51,314	0	708,881	312,139	227%
4254	Willamette Education Service District	38,583,358	3,010,915	22,322,927	19,271,346	18,315,068	105%
4314	Willamina School District #30J	10,947,225	854,284	1,505,122	10,296,387	5,196,519	198%
3349	Winston-Dillard Schools	14,046,528	1,096,144	17,234,527	(2,091,855)	6,667,722	(31%)
3786	Woodburn School District	75,421,556	5,885,643	0	81,307,199	35,801,728	227%
4453	Woodland Charter School	842,413	65,739	0	908,152	399,884	227%
4166	Yamhill-Carlton School District #1	10,862,912	847,705	11,937,797	(227,180)	5,156,497	(4%)
3324	Yoncalla School District #32	3,347,728	261,245	0	3,608,973	1,589,127	227%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

#### Individual Community Colleges

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2901	Blue Mountain Community College	21,413,489	1,188,384	0	1,870,638	7,866,275	16,606,236	11,378,890	146%
2999	Central Oregon Community College	45,273,354	2,512,534	0	3,954,987	9,654,936	42,085,939	24,057,758	175%
2919	Chemeketa Community College	96,401,885	5,350,012	0	8,421,471	42,907,674	67,265,694	51,226,892	131%
2908	Clackamas Community College	60,893,179	3,379,387	0	5,319,503	21,228,411	48,363,658	32,357,959	149%
2900	Clatsop Community College	13,615,349	755,611	0	1,189,409	5,353,192	10,207,177	7,235,045	141%
2996	Columbia Gorge Community College	9,304,503	516,372	0	812,822	3,029,494	7,604,203	4,944,310	154%
2906	Klamath Community College	16,711,922	927,461	0	1,459,919	254,032	18,845,270	8,880,530	212%
2904	Lane Community College	88,445,396	4,908,451	0	7,726,408	52,002,392	49,077,863	46,998,902	104%
2910	Linn-Benton Community College	56,668,830	3,144,948	0	4,950,473	21,917,598	42,846,653	30,113,187	142%
2905	Mt Hood Community College	90,450,423	5,019,724	0	7,901,563	49,681,219	53,690,491	48,064,351	112%
2995	Oregon Coast Community College	5,439,754	301,890	0	475,206	1,613,348	4,603,502	2,890,625	159%
2918	Portland Community College	253,354,232	14,060,391	0	22,132,506	274,737,245	14,809,884	134,629,627	11%
2922	Rogue Community College	39,786,910	2,208,053	0	3,475,703	14,819,315	30,651,351	21,142,323	145%
2998	Southwestern Community College	23,039,584	1,278,627	0	2,012,691	10,042,239	16,288,663	12,242,979	133%
2997	Tillamook Bay Community College	4,106,523	227,900	0	358,737	993,749	3,699,411	2,182,161	170%
2902	Treasure Valley Community College	15,875,681	881,052	0	1,386,867	11,217,033	6,926,567	8,436,161	82%
2903	Umpqua Community College	23,016,170	1,277,328	0	2,010,645	9,156,566	17,147,577	12,230,537	140%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2258	City of Adair Village	517,881	(28,055)	7,840	45,241	0	542,907	275,196	197%
2103	City of Albany	61,168,752	0	(6,192,531)	5,343,577	0	60,319,798	32,504,396	186%
2235	City of Amity	360,979	0	(240,617)	31,534	0	151,896	191,820	79%
2104	City of Ashland	37,308,858	(2,021,110)	617,929	3,259,225	0	39,164,902	19,825,513	198%
2105	City of Astoria	14,124,259	(765,145)	914,907	1,233,866	0	15,507,887	7,505,475	207%
2234	City of Aumsville	2,170,861	(117,601)	(282,417)	189,642	0	1,960,485	1,153,571	170%
2272	City of Aurora	570,941	0	(194,023)	49,876	0	426,794	303,392	141%
2159	City of Baker City	7,408,240	(401,322)	(114,424)	647,169	0	7,539,663	3,936,657	192%
2150	City of Bandon	3,914,527	(212,059)	(43,406)	341,965	0	4,001,027	2,080,136	192%
2231	City of Banks	850,263	0	(215,901)	74,277	0	708,639	451,820	157%
2241	City of Bay City	729,159	(39,500)	(86,380)	63,698	0	666,977	387,467	172%
2178	City of Boardman	2,840,740	(153,890)	(47,957)	248,161	0	2,887,054	1,509,538	191%
2216	City of Brookings	4,828,537	(261,573)	(194,027)	421,811	0	4,794,748	2,565,831	187%
2204	City of Burns	1,316,659	0	(316,982)	115,021	0	1,114,698	699,658	159%
2109	City of Canby	13,503,523	0	(2,875,659)	1,179,640	0	11,807,504	7,175,622	165%
2223	City of Cannon Beach	4,938,629	(267,537)	(312,950)	431,429	0	4,789,571	2,624,333	183%
2198	City of Carlton	1,297,673	0	(371,335)	113,362	0	1,039,700	689,569	151%
2182	City of Cascade Locks	1,532,583	(83,024)	432,062	133,883	0	2,015,504	814,398	247%
2194	City of Cave Junction	927,797	(50,261)	(43,238)	81,050	0	915,348	493,021	186%
2181	City of Central Point	10,236,577	0	(910,753)	894,246	0	10,220,070	5,439,603	188%
2201	City of Coburg	1,644,963	0	(421,639)	143,701	0	1,367,025	874,115	156%
2271	City of Columbia City	1,029,488	(55,770)	(2,269)	89,934	0	1,061,383	547,058	194%
2177	City of Condon	390,403	0	0	34,105	61,107	363,401	207,456	175%
2110	City of Coquille	2,924,705	(158,438)	146,605	255,496	0	3,168,368	1,554,156	204%
2155	City of Corvallis	65,583,977	0	(11,001,504)	5,729,282	13,019,133	47,292,622	34,850,598	136%
2236	City of Creswell	1,945,349	0	(105,881)	169,942	0	2,009,410	1,033,737	194%
2202	City of Dallas	11,456,090	(620,604)	0	1,000,781	345,536	11,490,731	6,087,639	189%
2252	City of Dayton	969,523	(52,521)	(185,247)	84,696	0	816,451	515,194	158%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2294	City of Depoe Bay	1,232,450	(66,765)	(3,531)	107,664	0	1,269,818	654,910	194%
2131	City of Drain	1,096,860	(59,420)	0	95,819	0	1,133,259	582,859	194%
2245	City of Dundee	1,211,838	0	(131,673)	105,864	0	1,186,029	643,957	184%
2299	City of Dunes City	107,355	(5,816)	18,722	9,378	34,641	94,998	57,047	167%
2269	City of Durham	139,662	0	(24,192)	12,201	0	127,671	74,215	172%
2225	City of Echo	176,311	(9,551)	101,632	15,402	0	283,794	93,690	303%
2205	City of Elgin	1,087,851	(58,931)	(1,083,060)	95,032	0	40,892	578,072	7%
2305	City of Elkton	105,366	(5,708)	223	9,205	0	109,086	55,990	195%
2180	City of Enterprise	1,477,719	0	(3,534)	129,090	0	1,603,275	785,243	204%
2179	City of Estacada	2,538,558	(137,520)	47,571	221,763	0	2,670,372	1,348,962	198%
2208	City of Fairview	3,013,961	0	(842,809)	263,293	0	2,434,445	1,601,586	152%
2224	City of Falls City	414,604	0	(58,216)	36,219	0	392,607	220,316	178%
2291	City of Florence	6,825,196	0	(2,257,716)	596,235	0	5,163,715	3,626,834	142%
2220	City of Garibaldi	575,296	0	37,374	50,257	0	662,927	305,706	217%
2242	City of Gaston	184,211	(9,979)	(455,460)	16,092	0	(265,136)	97,888	(271%)
2304	City of Gladstone	7,189,477	0	(1,010,702)	628,058	0	6,806,833	3,820,408	178%
2274	City of Gold Hill	267,601	(14,497)	(237,369)	23,377	0	39,112	142,200	28%
2113	City of Grants Pass	30,699,072	0	(1,807,268)	2,681,808	0	31,573,612	16,313,146	194%
2284	City of Halsey	511,845	0	(104,007)	44,714	0	452,552	271,989	166%
2296	City of Happy Valley	9,241,822	(500,652)	0	807,347	2,087,490	7,461,027	4,911,002	152%
2268	City of Harrisburg	1,364,204	(73,902)	(49,928)	119,174	0	1,359,548	724,923	188%
2193	City of Heppner	723,531	(39,195)	(459,872)	63,206	0	287,670	384,476	75%
2160	City of Hermiston	13,249,846	0	(567,130)	1,157,479	0	13,840,195	7,040,821	197%
2226	City of Hines	771,561	(41,797)	(29,683)	67,402	0	767,483	409,999	187%
2138	City of Hood River	9,973,759	(540,302)	(301,374)	871,287	0	10,003,370	5,299,945	189%
2196	City of Hubbard	1,366,335	0	(8,961)	119,360	29,750	1,446,984	726,055	199%
2191	City of Huntington	226,751	(12,284)	286,888	19,809	0	521,164	120,493	433%
2267	City of Independence	6,697,648	(362,828)	(486,318)	585,093	0	6,433,595	3,559,056	181%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2266	City of Irrigon	1,074,033	(58,183)	(49,827)	93,825	0	1,059,848	570,729	186%
2211	City of Jefferson	884,196	(47,899)	(1,478,885)	77,242	0	(565,346)	469,852	(120%)
2229	City of John Day	1,269,641	0	(641,584)	110,913	0	738,970	674,673	110%
2256	City of Jordan Valley	122,738	(6,649)	(224,060)	10,722	0	(97,249)	65,222	(149%)
2199	City of Junction City	4,924,829	(266,790)	(125,644)	430,223	0	4,962,618	2,616,999	190%
2287	City of King City	865,326	0	(123,036)	75,593	0	817,883	459,825	178%
2148	City of Klamath Falls	19,223,390	(1,041,377)	(5,078,117)	1,679,316	0	14,783,212	10,215,096	145%
2263	City of La Grande	4,209,310	(228,028)	(883,794)	367,717	0	3,465,205	2,236,781	155%
2233	City of Lafayette	988,375	0	(172,517)	86,342	0	902,200	525,212	172%
2120	City of Lake Oswego	55,058,692	0	(2,069,274)	4,809,814	0	57,799,232	29,257,578	198%
2244	City of Lakeside	380,884	(20,633)	(270,186)	33,273	0	123,338	202,397	61%
2140	City of Lebanon	12,184,436	0	(2,490,497)	1,064,407	0	10,758,346	6,474,674	166%
2298	City of Lincoln City	16,110,730	0	(3,365,425)	1,407,400	623,576	13,529,129	8,561,063	158%
2293	City of Lowell	575,847	0	(54,697)	50,305	0	571,455	305,999	187%
2270	City of Lyons	146,695	0	(15,605)	12,815	0	143,905	77,952	185%
2170	City of Madras	4,149,638	0	(454,881)	362,504	0	4,057,261	2,205,071	184%
2247	City of Malin	158,746	(8,600)	(30,812)	13,868	0	133,202	84,356	158%
2281	City of Manzanita	1,345,618	(72,895)	(50,652)	117,550	0	1,339,621	715,046	187%
2117	City of McMinnville	27,790,962	(1,505,503)	0	2,427,761	0	28,713,220	14,767,809	194%
2102	City of Medford	79,596,200	0	0	6,953,361	21,018,856	65,530,705	42,296,538	155%
2207	City of Mill City	596,707	(32,325)	3,311	52,127	0	619,820	317,083	195%
2286	City of Millersburg	734,384	0	(24,684)	64,154	0	773,854	390,244	198%
2158	City of Milton-Freewater	7,942,241	(430,250)	496,424	693,818	0	8,702,233	4,220,419	206%
2163	City of Milwaukie	21,936,899	(1,188,374)	(553,628)	1,916,362	2,695,210	19,416,049	11,657,025	167%
2157	City of Monmouth	6,818,844	0	0	595,680	1,548,181	5,866,343	3,623,458	162%
2209	City of Monroe	346,935	0	(128,064)	30,308	0	249,179	184,357	135%
2301	City of Moro	183,694	0	(76,089)	16,047	0	123,652	97,613	127%
2302	City of Mt. Vernon	308,080	0	(76,969)	26,913	0	258,024	163,710	158%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2197	City of Myrtle Creek	2,000,986	(108,398)	(331,632)	174,802	0	1,735,758	1,063,302	163%
2183	City of Myrtle Point	2,421,310	(131,168)	(685,205)	211,521	0	1,816,458	1,286,657	141%
2777	City of Newberg	11,769,150	(637,563)	(338,568)	1,028,129	2,103,800	9,717,348	6,253,996	155%
2276	City of Newport	4,805,148	(260,306)	(974,998)	419,768	0	3,989,612	2,553,402	156%
2292	City of North Bend	7,889,412	(427,388)	(745,720)	689,203	0	7,405,507	4,192,346	177%
2192	City of North Plains	1,386,096	(75,088)	(124,488)	121,086	0	1,307,606	736,556	178%
2308	City of North Powder	51,783	0	(17,429)	4,524	0	38,878	27,517	141%
2166	City of Nyssa	1,321,498	(71,589)	(33,335)	115,443	0	1,332,017	702,229	190%
2143	City of Oakland	333,898	0	99,086	29,169	0	462,153	177,430	260%
2168	City of Oakridge	2,296,609	(124,413)	462,088	200,627	0	2,834,911	1,220,392	232%
2119	City of Oregon City	29,550,516	0	0	2,581,472	5,168,653	26,963,335	15,702,816	172%
2154	City of Pendleton	18,815,601	(1,019,286)	0	1,643,692	2,875,998	16,564,009	9,998,402	166%
2187	City of Philomath	2,816,874	(152,597)	(341,785)	246,076	1,250,559	1,318,009	1,496,856	88%
2249	City of Phoenix	2,212,192	0	(960,016)	193,253	0	1,445,429	1,175,534	123%
2161	City of Pilot Rock	692,849	(37,533)	116,499	60,526	0	832,341	368,172	226%
2184	City of Port Orford	1,228,363	(66,543)	(31,148)	107,307	0	1,237,979	652,739	190%
2121	City of Portland	897,774,971	(48,634,615)	(109,592,304)	78,427,779	0	817,975,831	477,067,656	171%
2122	City of Redmond	27,098,527	0	(3,902,303)	2,367,272	0	25,563,496	14,399,857	178%
2139	City of Reedsport	2,681,884	(145,284)	(1,377,975)	234,284	0	1,392,909	1,425,123	98%
2260	City of Riddle	601,881	0	(87,951)	52,579	0	566,509	319,833	177%
2203	City of Rockaway Beach	1,659,760	0	(230,347)	144,993	0	1,574,406	881,978	179%
2251	City of Rogue River	1,343,257	(72,767)	193,964	117,344	0	1,581,798	713,792	222%
2100	City of Roseburg	22,790,197	(1,234,599)	0	1,990,905	0	23,546,503	12,110,458	194%
2172	City of Sandy	10,415,479	(564,231)	(206,146)	909,875	0	10,554,977	5,534,670	191%
2176	City of Scappoose	4,806,384	0	(206,239)	419,876	0	5,020,021	2,554,059	197%
2254	City of Shady Cove	436,673	0	(282,500)	38,147	0	192,320	232,043	83%
2142	City of Sherwood	16,202,667	(877,737)	(129,187)	1,415,432	0	16,611,175	8,609,917	193%
2273	City of Silverton	6,001,591	(325,121)	(21,232)	524,287	1,105,890	5,073,635	3,189,179	159%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2221	City of Sisters	2,014,417	(109,126)	(272,585)	175,975	0	1,808,681	1,070,439	169%
2278	City of Springfield	61,807,296	0	(16,504,826)	5,399,358	0	50,701,828	32,843,711	154%
2123	City of St Helens	9,832,891	0	664,977	858,981	0	11,356,849	5,225,089	217%
2757	City of Stayton	1,308,269	(70,872)	(72,061)	114,288	248,958	1,030,666	695,199	148%
2217	City of Sutherlin	5,765,876	(312,351)	(1,240,006)	503,695	0	4,717,214	3,063,923	154%
2188	City of Talent	2,858,971	0	(576,099)	249,754	0	2,532,626	1,519,226	167%
2295	City of Tigard	12,520,728	(678,278)	(2,595,382)	1,093,785	0	10,340,853	6,653,376	155%
2128	City of Tillamook	3,638,265	0	(520,878)	317,831	0	3,435,218	1,933,334	178%
2275	City of Toledo	4,318,425	(233,939)	(1,608,200)	377,249	498,561	2,354,974	2,294,763	103%
2237	City of Troutdale	7,115,215	0	(2,420,275)	621,571	0	5,316,511	3,780,946	141%
2288	City of Tualatin	23,540,839	(1,275,263)	0	2,056,479	1,025,970	23,296,085	12,509,340	186%
2228	City of Turner	1,003,306	0	(17,119)	87,647	0	1,073,834	533,146	201%
2175	City of Umatilla	4,546,290	(246,283)	(1,143,851)	397,155	0	3,553,311	2,415,848	147%
2145	City of Vale	875,579	(47,432)	210,740	76,489	0	1,115,376	465,273	240%
2285	City of Veneta	2,092,324	(113,346)	(168,749)	182,781	0	1,993,010	1,111,838	179%
2125	City of Vernonia	1,367,712	(74,092)	(291,822)	119,480	0	1,121,278	726,787	154%
2200	City of Wallowa	335,539	(18,177)	(68,882)	29,312	0	277,792	178,302	156%
2238	City of Warrenton	5,577,567	0	(449,160)	487,245	0	5,615,652	2,963,857	189%
2126	City of West Linn	17,422,050	0	(2,836,697)	1,521,955	0	16,107,308	9,257,884	174%
2265	City of Westfir	66,735	0	(58,027)	5,830	0	14,538	35,462	41%
2206	City of Weston	346,412	0	(226,407)	30,262	0	150,267	184,079	82%
2147	City of Wheeler	321,023	0	0	28,044	0	349,067	170,588	205%
2240	City of Wilsonville	21,459,977	(1,162,538)	(387,489)	1,874,700	0	21,784,650	11,403,594	191%
2280	City of Winston	2,728,007	(147,783)	(938,307)	238,313	0	1,880,230	1,449,633	130%
2185	City of Wood Village	1,315,025	(71,238)	(120,748)	114,878	0	1,237,917	698,790	177%
2303	City of Woodburn	17,635,329	(955,348)	(1,391,645)	1,540,586	3,527,735	13,301,187	9,371,218	142%
2300	City of Yachats	980,850	0	(241,804)	85,685	0	824,731	521,213	158%
2214	City of Yamhill	858,824	0	(172,378)	75,025	0	761,471	456,369	167%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

City	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2307	City of Yoncalla	413,169	(22,382)	(5,062)	36,094	0	421,819	219,553	192%
2255	Town of Canyon City	311,391	(16,869)	23,172	27,203	0	344,897	165,470	208%
2212	Town of Lakeview	1,425,276	(77,211)	(857,922)	124,509	0	614,652	757,376	81%

County	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2021	Baker County	10,763,501	0	(1,811,701)	940,277	0	9,892,077	5,719,605	173%
2040	Benton County	60,322,840	0	(7,606,116)	5,269,679	11,627,701	46,358,702	32,054,888	145%
2036	Clatsop County	30,524,399	(1,653,580)	0	2,666,549	7,333,727	24,203,641	16,220,327	149%
2017	Columbia County	22,740,487	0	(2,698,530)	1,986,562	2,447,943	19,580,576	12,084,043	162%
2018	Coos County	34,115,246	0	953,806	2,980,238	0	38,049,290	18,128,463	210%
2044	Crook County	4,270,953	0	(898,289)	373,102	0	3,745,766	2,269,537	165%
2027	Deschutes County	145,357,698	0	(21,704,004)	12,698,150	4,859,224	131,492,620	77,241,468	170%
2022	Gilliam County	4,340,040	(235,110)	(125,994)	379,137	0	4,358,073	2,306,249	189%
2012	Grant County	7,357,610	(398,579)	(4,605,094)	642,746	0	2,996,683	3,909,752	77%
2004	Harney County	8,586,407	(465,146)	(648,188)	750,091	0	8,223,164	4,562,721	180%
2035	Hood River County	14,340,561	0	(2,328,424)	1,252,762	4,530,404	8,734,495	7,620,415	115%
2005	Jackson County	97,758,526	(5,295,813)	2,411,574	8,539,984	6,634,302	96,779,969	51,947,796	186%
2042	Josephine County	40,783,260	(2,209,327)	2,483,304	3,562,742	0	44,619,979	21,671,772	206%
2007	Klamath County	8,186,546	0	(4,340,835)	715,160	0	4,560,871	4,350,240	105%
2000	Lake County	8,118,500	(439,799)	(811,110)	709,215	0	7,576,806	4,314,081	176%
2043	Lincoln County	10,247,052	(555,107)	(3,289,070)	895,161	298,518	6,999,518	5,445,170	129%
2009	Marion County	172,848,789	0	(27,604,106)	15,099,715	15,624,941	144,719,457	91,849,928	158%
2038	Multnomah County	734,836,639	(39,807,857)	(65,163,460)	64,193,820	111,471,661	582,587,481	390,484,034	149%
2016	Sherman County	5,620,917	(304,499)	0	491,032	1,520,484	4,286,966	2,986,893	144%
2013	Umatilla County	32,986,432	(1,786,954)	0	2,881,627	7,763,972	26,317,133	17,528,624	150%
2020	Wasco County	13,749,512	(744,844)	(1,032,712)	1,201,129	4,077,067	9,096,018	7,306,338	124%
2011	Washington County	296,174,510	(16,044,481)	0	25,873,197	18,068,787	287,934,439	157,383,848	183%



## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2742	Amity Fire District	31,229	(1,692)	(47,082)	2,728	0	(14,817)	16,595	(89%)
2631	Arch Cape Water-Sanitary District	254,738	0	(57,770)	22,253	0	219,221	135,365	162%
2602	Aumsville Rural Fire Protection District	412,621	0	(107,958)	36,046	0	340,709	219,262	155%
2804	Aurora Rural Fire Protection District	866,222	0	(233,731)	75,671	0	708,162	460,301	154%
2728	Baker County Library District	994,099	0	(75,961)	86,842	0	1,004,980	528,253	190%
2601	Baker Valley Irrigation District	101,161	0	(206,972)	8,837	0	(96,974)	53,756	(180%)
2749	Black Butte Ranch Police	824,060	(44,641)	(238,829)	71,988	0	612,578	437,897	140%
2595	Canby Fire District	4,446,274	0	(370,154)	388,417	0	4,464,537	2,362,700	189%
2731	Canby Utility Board	4,670,273	(253,000)	20,740	407,985	0	4,845,998	2,481,731	195%
2840	Cannon Beach Rural Fire Protection District	192,583	(10,433)	(444)	16,824	0	198,530	102,337	194%
2820	Central Oregon Coast Fire & Rescue District	549,548	0	(284,406)	48,007	0	313,149	292,024	107%
2569	Central Oregon Intergovernmental Council	8,345,902	0	(7,043,164)	729,081	0	2,031,819	4,434,920	46%
2563	Central Oregon Irrigation District	3,625,950	(196,426)	342,964	316,756	0	4,089,244	1,926,790	212%
2567	Charleston Rural Fire Protection District	459,246	0	(76,962)	40,119	0	422,403	244,038	173%
2699	Chetco Library Board	747,672	(40,503)	(7,388)	65,315	0	765,096	397,305	193%
2745	Clackamas County Fire District	60,857,793	0	(849,198)	5,316,412	7,364,007	57,961,000	32,339,156	179%
2761	Clackamas River Water	6,269,510	(339,634)	0	547,691	30,671	6,446,896	3,331,548	194%
2538	Clackamas Vector Control	566,800	(30,705)	65,583	49,514	0	651,192	301,191	216%
2707	Clatskanie Library	177,438	(9,612)	3,010	15,501	0	186,337	94,289	198%
2526	Clatskanie PUD	6,895,468	(373,544)	0	602,374	2,263,952	4,860,346	3,664,175	133%
2588	Clatskanie Rural Fire Protection District	2,629,588	0	(266,718)	229,715	0	2,592,585	1,397,334	186%
2617	Clean Water Services	63,895,593	0	(2,515,602)	5,581,788	28,947,277	38,014,502	33,953,409	112%
2681	Cloverdale Rural Fire Protection District	257,158	(13,931)	32,152	22,465	0	297,844	136,651	218%
2801	Coburg Rural Fire Protection District	507,850	0	(47,110)	44,365	0	505,105	269,866	187%
2649	Colton Fire Department	149,926	0	(45,215)	13,097	0	117,808	79,669	148%
2671	Columbia 911 Communications District	2,748,759	(148,907)	(88,870)	240,126	0	2,751,108	1,460,660	188%
2687	Columbia Drainage Vector Control District	438,959	(23,779)	127,515	38,347	0	581,042	233,258	249%
2528	Columbia River Fire & Rescue	8,729,252	(472,884)	(2,045,765)	762,570	0	6,973,173	4,638,628	150%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2612	Community Services Consortium	9,096,346	(492,771)	(489,159)	794,638	0	8,909,054	4,833,697	184%
2860	Coos County Airport District	1,372,664	0	(304,340)	119,913	0	1,188,237	729,418	163%
2806	Corbett Fire District No. 14	47,046	(2,549)	(512)	4,110	0	48,095	25,000	192%
2603	Corbett Water District	328,697	(17,806)	0	28,714	0	339,605	174,666	194%
2545	Council of Governments	16,305,212	(883,292)	(6,762)	1,424,390	0	16,839,548	8,664,409	194%
2834	Crescent Rural Fire Protection District	444,334	0	(19,385)	38,816	0	463,765	236,114	196%
2844	Crook County Rural Fire Protection District #1	4,757,618	(257,732)	(24,384)	415,616	0	4,891,118	2,528,145	193%
2647	Crooked River Ranch Rural Fire Protection District	804,272	(43,569)	(28,461)	70,260	0	802,502	427,381	188%
2571	Crystal Springs Water District	1,199,117	0	(30,152)	104,752	0	1,273,717	637,197	200%
2718	Curry Library	405,319	0	(188,929)	35,408	0	251,798	215,382	117%
2576	Depoe Bay Rural Fire Protection District	2,042,460	(110,645)	(16,217)	178,425	0	2,094,023	1,085,340	193%
2642	Dexter Rural Fire Protection District	263,607	(14,280)	(11,590)	23,028	0	260,765	140,078	186%
2557	Estacada Fire Department	2,510,548	(136,002)	(1,038,272)	219,316	0	1,555,590	1,334,077	117%
2132	Eugene Water & Electric Board	83,821,281	0	0	7,322,455	32,577,498	58,566,238	44,541,698	131%
2798	Fairview Water District	189,256	(10,252)	(10,901)	16,533	0	184,636	100,569	184%
2789	Farmers Irrigation District	1,178,931	0	(481,922)	102,989	0	799,998	626,471	128%
2824	Glide Fire Department	206,782	0	(15,679)	18,064	0	209,167	109,881	190%
2511	Grants Pass Irrigation District	883,768	(47,876)	36,941	77,204	0	950,037	469,625	202%
2784	Greater St. Helens Aquatic District	485,070	0	(60,214)	42,375	0	467,231	257,761	181%
2765	Green Sanitary	610,521	(33,073)	(32,692)	53,334	0	598,090	324,424	184%
2855	Harney Hospital	20,502,334	0	(2,429,260)	1,791,042	0	19,864,116	10,894,713	182%
2819	Harrisburg Fire-Rescue	354,033	(19,179)	(8,426)	30,928	0	357,356	188,129	190%
2838	High Desert Parks & Recreation District	47,264	(2,560)	805	4,129	0	49,638	25,115	198%
2519	Home Forward	32,119,509	0	(5,504,615)	2,805,894	0	29,420,788	17,067,950	172%
2607	Hoodland Fire District #74	2,722,846	(147,503)	(104,327)	237,862	0	2,708,878	1,446,890	187%
2510	Horsefly Irrigation District	312,514	0	0	27,301	0	339,815	166,067	205%
2773	Housing Authority of Jackson County	6,866,136	(371,955)	0	599,812	0	7,093,993	3,648,589	194%
2829	Hubbard Rural Fire Protection District	178,774	0	(45,410)	15,617	0	148,981	94,999	157%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2886	Idanha-Detroit Rural Fire Protection District	71,095	0	0	6,211	0	77,306	37,779	205%
2564	Illinois Valley Fire District	971,454	0	(341,360)	84,864	0	714,958	516,220	139%
2651	Imbler Rural Fire Protection District	42,284	(2,291)	1,004	3,694	0	44,691	22,469	199%
2715	Jackson County Fire District #3	13,005,330	(704,530)	(2,986,654)	1,136,119	0	10,450,265	6,910,888	151%
2620	Jackson County Fire District #4	837,339	0	0	73,148	0	910,487	444,953	205%
2541	Jackson County Vector Control District	525,005	0	(53,194)	45,863	0	517,674	278,982	186%
2712	Jefferson County EMS	1,351,329	(73,205)	8,743	118,049	0	1,404,916	718,081	196%
2846	Jefferson County Library District	268,240	0	(10,574)	23,433	0	281,099	142,540	197%
2561	Jefferson Rural Fire Protection District	729,990	0	(310,541)	63,770	0	483,219	387,909	125%
2763	Junction City Fire Department	556,726	0	(63,660)	48,634	0	541,700	295,838	183%
2559	Keizer Fire Department	6,150,087	0	(857,428)	537,259	0	5,829,918	3,268,088	178%
2710	Klamath County Emergency Communications District	1,699,137	(92,046)	86,816	148,433	0	1,842,340	902,903	204%
2721	Klamath Housing Authority	1,331,722	0	(160,846)	116,337	0	1,287,213	707,663	182%
2624	Klamath Vector Control	198,058	(10,729)	23,977	17,302	0	228,608	105,246	217%
2579	La Pine Rural Fire Protection District	4,750,539	0	(719,421)	414,997	0	4,446,115	2,524,384	176%
2768	Lake County Library District	261,079	(14,143)	7,054	22,807	0	276,797	138,734	200%
2522	Lane Council of Governments	21,245,355	0	(1,122,207)	1,855,951	0	21,979,099	11,289,546	195%
2883	Lane Fire Authority	6,897,100	0	(589,600)	602,516	0	6,910,016	3,665,042	189%
2849	Lebanon Aquatic District	551,886	0	(18,915)	48,212	0	581,183	293,266	198%
2705	Lebanon Fire District	7,361,397	0	(781,231)	643,077	0	7,223,243	3,911,765	185%
2753	Linn-Benton Housing Authority	2,361,177	0	(765,785)	206,268	0	1,801,660	1,254,703	144%
2700	Lowell Rural Fire Protection District	232,014	0	(160,730)	20,268	0	91,552	123,290	74%
2823	Lyons Fire District	222,145	0	1,315	19,406	0	242,866	118,045	206%
2580	Marion County Fire District #1	9,673,282	0	490,664	845,038	0	11,008,984	5,140,274	214%
2598	Marion County Housing Authority	1,558,924	0	(1,700,202)	136,184	0	(5,094)	828,395	(1%)
2628	McKenzie Fire And Rescue	915,877	(49,615)	(151,129)	80,009	0	795,142	486,687	163%
2135	McMinnville Water & Light Department	10,145,920	(549,629)	0	886,327	0	10,482,618	5,391,429	194%
2592	Medford Irrigation District	901,394	0	(112,259)	78,744	0	867,879	478,991	181%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2837	METCOM	2,787,092	0	(454,120)	243,475	0	2,576,447	1,481,030	174%
2594	Metro	140,229,904	(7,596,589)	(4,724,436)	12,250,197	15,720,666	124,438,410	74,516,615	167%
2663	Metropolitan Area Communications Commission	1,341,655	(72,681)	(82,250)	117,204	0	1,303,928	712,940	183%
2811	Mid-Columbia Center For Living	12,215,926	(661,766)	64,927	1,067,158	0	12,686,245	6,491,407	195%
2853	Mill City Rural Fire Protection District	113,198	0	(44,699)	9,889	0	78,388	60,152	130%
2752	Mist-Birkenfeld Rural Fire Protection District	507,081	0	(107,701)	44,298	0	443,678	269,457	165%
2758	Mohawk Valley Rural Fire District	399,749	(21,655)	(40,909)	34,921	0	372,106	212,422	175%
2568	Molalla Rural Fire Protection District #73	2,799,754	0	0	244,581	65,794	2,978,541	1,487,758	200%
2555	Monroe Fire Department	263,602	0	(34,409)	23,028	0	252,221	140,075	180%
2873	Mosier Fire District	112,693	0	(64,597)	9,845	0	57,941	59,884	97%
2778	Mulino Water District #23	134,043	(7,261)	977	11,710	0	139,469	71,229	196%
2508	Multnomah Drainage	4,896,684	(265,265)	143,360	427,764	0	5,202,543	2,602,044	200%
2869	Nehalem Bay Fire & Rescue	706,813	0	0	61,746	0	768,559	375,592	205%
2858	Nesika Beach-Ophir Water District	193,123	0	(24,983)	16,871	0	185,011	102,623	180%
2716	Neskowin Water District	425,089	(23,028)	(318)	37,135	0	438,878	225,888	194%
2674	Nestucca Rural Fire District	766,174	(41,505)	(123,291)	66,931	0	668,309	407,136	164%
2818	Netarts Water District	232,316	(12,585)	(20,368)	20,295	0	219,658	123,450	178%
2830	Netarts-Oceanside Rural Fire Protection District	538,048	(29,147)	(3,913)	47,003	0	551,991	285,913	193%
2604	Netarts-Oceanside Sanitary District	887,696	0	(224,078)	77,547	0	741,165	471,712	157%
2781	North Bend Coos-Curry Housing Authority	1,134,905	(61,481)	805,013	99,143	0	1,977,580	603,076	328%
2884	North Central Public Health District	2,379,576	0	0	207,875	0	2,587,451	1,264,480	205%
2638	North Douglas County Fire and EMS	875,033	0	(43,814)	76,441	0	907,660	464,983	195%
2793	North Lincoln Fire & Rescue District #1	2,459,257	0	(114,332)	214,836	0	2,559,761	1,306,822	196%
2839	North Morrow Vector Control District	285,926	(15,489)	1,102	24,978	0	296,517	151,938	195%
2792	North Wasco County Parks And Recreation District	507,978	(27,518)	0	44,376	0	524,836	269,934	194%
2825	Northern Oregon Corrections	6,434,984	0	(2,322,578)	562,147	0	4,674,553	3,419,479	137%
2657	Northwest Senior & Disability Services	26,861,970	0	(2,968,242)	2,346,607	0	26,240,335	14,274,153	184%
2888	Oak Lodge Water Services District	5,694,590	0	(829,009)	497,468	298,500	5,064,549	3,026,042	167%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2852	Ochoco Irrigation District	982,629	(53,231)	(193,583)	85,840	0	821,655	522,158	157%
2816	Odell Sanitary District	529,939	0	(14,213)	46,294	0	562,020	281,604	200%
2880	Oregon Health & Science University	606,266,959	0	(141,927,696)	52,962,237	49,560,338	467,741,162	322,163,534	145%
2531	Oregon School Boards Association	6,864,075	0	20,460	599,631	0	7,484,166	3,647,493	205%
2774	Oregon Trail Library District	438,647	(23,763)	(6,431)	38,319	0	446,772	233,092	192%
2684	Parkdale Fire District	273,158	0	4,344	23,862	0	301,364	145,153	208%
2694	Philomath Fire Department	1,001,510	(54,254)	(18,804)	87,490	0	1,015,942	532,192	191%
2893	Pleasant Hill Goshen Fire & Rescue	500,978	0	151,801	43,764	0	696,543	266,214	262%
2513	Port of Coos Bay	3,298,555	0	(143,814)	288,155	0	3,442,896	1,752,815	196%
2741	Port of Garibaldi	310,922	(16,843)	(61,637)	27,162	0	259,604	165,221	157%
2625	Port of Newport	2,082,953	0	(507,286)	181,962	0	1,757,629	1,106,858	159%
2512	Port of Portland	140,144,877	(7,591,983)	(632,759)	12,242,769	62,434,069	81,728,835	74,471,432	110%
2501	Port of The Dalles	315,299	(17,080)	(200,821)	27,544	0	124,942	167,546	75%
2713	Port of Tillamook Bay	1,663,479	(90,115)	(121,065)	145,318	0	1,597,617	883,954	181%
2673	Port Orford Library	142,611	(7,726)	(10,974)	12,458	0	136,369	75,782	180%
2542	Rainbow Water District	1,274,320	(69,033)	75,351	111,322	0	1,391,960	677,159	206%
2776	Rainier Cemetery District	103,694	0	(83,193)	9,058	0	29,559	55,102	54%
2590	Redmond Fire & Rescue	9,478,669	0	(1,653,680)	828,037	123,569	8,529,457	5,036,860	169%
2549	Rogue River Fire District	2,194,693	(118,892)	(375,712)	191,724	0	1,891,813	1,166,235	162%
2585	Rogue River Valley Irrigation District	842,562	0	171,118	73,605	0	1,087,285	447,728	243%
2669	Roseburg Urban Sanitary Authority	2,089,017	0	(363,720)	182,492	0	1,907,789	1,110,080	172%
2802	Rural Road Assessment District #3	290,386	(15,731)	3,096	25,368	0	303,119	154,308	196%
2551	Sandy Fire Department	3,382,762	(183,252)	(453,544)	295,511	0	3,041,477	1,797,562	169%
2709	Scappoose Public Library	316,391	0	(74,979)	27,639	0	269,051	168,127	160%
2739	Scappoose Rural Fire Protection District	4,182,592	(226,581)	(57,828)	365,383	0	4,263,566	2,222,583	192%
2605	Scio Fire District	235,987	0	(89,619)	20,615	0	166,983	125,401	133%
2786	Seal Rock Rural Fire Protection District	445,896	(24,155)	(23,271)	38,953	0	437,423	236,944	185%
2734	Seal Rock Water District	1,052,539	0	(178,369)	91,948	0	966,118	559,307	173%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2630	Sheridan Fire District	1,341,322	0	(105,735)	117,175	0	1,352,762	712,764	190%
2790	Silver Falls Library District	1,024,637	0	(65,172)	89,510	176,696	872,279	544,481	160%
2659	Silverton Fire District	891,065	(48,271)	(89,644)	77,842	0	830,992	473,502	176%
2701	Sisters-Camp Sherman Rural Fire Protection District	2,050,324	0	1,690,929	179,108	1,533,836	2,386,525	1,089,497	219%
2692	Siuslaw Public Library	784,884	(42,519)	(61,846)	68,566	0	749,085	417,079	180%
2794	Siuslaw Rural Fire Protection District #1	1,697,752	0	(14,433)	148,312	374,026	1,457,605	902,167	162%
2599	South Suburban Sanitary District	1,729,522	0	(108,501)	151,088	0	1,772,109	919,049	193%
2766	Southwest Lincoln County Water PUD	603,042	(32,668)	(29,029)	52,681	0	594,026	320,450	185%
2696	Stayton Fire District	664,155	0	(58,347)	58,019	0	663,827	352,924	188%
2799	Sublimity Fire District	253,699	0	(92,444)	22,163	0	183,418	134,813	136%
2641	Suburban East Salem Water District	629,830	0	(60,201)	55,021	0	624,650	334,685	187%
2857	Sunriver Service District	3,705,010	0	(1,255,119)	323,662	0	2,773,553	1,968,801	141%
2810	Sutherlin Water Control District	176,788	(9,577)	(5,988)	15,444	0	176,667	93,943	188%
2847	Sweet Home Fire and Ambulance District	2,476,554	(134,161)	(63,492)	216,347	0	2,495,248	1,316,013	190%
2582	Talent Irrigation District	1,373,576	(74,410)	49,594	119,993	0	1,468,753	729,903	201%
2553	Tangent Rural Fire Protection District	447,292	0	192,203	39,074	0	678,569	237,686	285%
2626	Tillamook Peoples Utility District	15,760,204	(853,768)	0	1,376,779	144,371	16,138,844	8,374,798	193%
2864	Tri City Joint Water & Sanitary Authority	728,881	(39,485)	(59,551)	63,674	0	693,519	387,319	179%
2660	Tualatin Valley Fire & Rescue	118,880,137	(6,440,021)	(12,005,264)	10,385,125	0	110,819,977	63,171,585	175%
2587	Tualatin Valley Irrigation District	608,641	0	(100,365)	53,170	0	561,446	323,425	174%
2842	Tualatin Valley Water District	22,810,796	0	(2,308,885)	1,992,704	11,993,777	10,500,838	12,121,404	87%
2772	Umatilla County Soil & Water District	251,648	(13,632)	(29,884)	21,983	0	230,115	133,723	172%
2732	Umatilla County Special Library District	298,131	0	(105,176)	26,044	0	218,999	158,424	138%
2653	Umatilla Fire Department	391,738	0	(51,914)	34,221	0	374,045	208,165	180%
2826	Wasco County Soil-Water Conservation District	941,666	0	(172,025)	82,262	0	851,903	500,391	170%
2695	Washington County Consolidated Communications Agency	14,167,669	(767,496)	370,300	1,237,658	0	15,008,131	7,528,542	199%
2540	West Extension Irrigation District	690,714	(37,418)	(134,002)	60,339	0	579,633	367,038	158%
2867	West Multnomah Soil And Water Conservation District	1,616,522	0	0	141,216	30,178	1,727,560	859,002	201%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

#### Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2589	West Slope Water District	1,002,899	0	0	87,611	0	1,090,510	532,929	205%
2606	West Valley Housing Authority	1,713,202	0	(315,628)	149,662	0	1,547,236	910,376	170%
2754	Western Lane Ambulance District	3,338,328	(180,845)	(20,736)	291,629	0	3,428,376	1,773,950	193%
2817	Wickiup Water District	315,158	(17,073)	(1,048)	27,532	0	324,569	167,471	194%
2552	Winston-Dillard Fire District	1,618,167	(87,660)	840,764	141,360	0	2,512,631	859,876	292%
2600	Winston-Dillard Water District	899,554	0	(94,020)	78,583	0	884,117	478,013	185%
2676	Woodburn Fire District	3,199,077	0	484,271	279,465	0	3,962,813	1,699,954	233%
2562	Wy'East Fire District	89,409	(4,844)	3,806	7,811	0	96,182	47,511	202%
2843	Yachats Rural Fire Protection District	702,416	0	(30,026)	61,362	0	733,752	373,256	197%
2726	Yamhill Communications Agency	1,901,775	(103,024)	(8,978)	166,135	0	1,955,908	1,010,582	194%

#### State

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1000	State Agencies	6,499,864,594	360,722,766	0	567,814,829	1,573,201,860	5,855,200,329	3,453,955,908	170%

### Individual SLGRP Employers

#### State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1244	Appraiser Cert. and Licensure Board	650,990	36,128	0	56,869	157,563	0	586,424	345,929	170%
1198	Architect Examiners Board	544,641	30,226	0	47,579	131,823	0	490,623	289,416	170%
1240	Aviation Department	1,868,123	103,675	0	163,195	452,153	0	1,682,840	992,700	170%
1243	Board of Clinical Social Workers	683,985	37,959	0	59,752	165,549	0	616,147	363,462	170%
1200	Board of Geologist Examiners	333,460	18,506	0	29,130	80,709	0	300,387	177,197	170%
1238	Board of Massage Therapists	633,962	35,183	0	55,382	153,442	0	571,084	336,880	170%
1171	Board of Nursing	5,796,048	321,663	0	506,331	1,402,853	0	5,221,189	3,079,956	170%
1180	Board of Parole	3,432,477	190,492	0	299,854	830,783	0	3,092,040	1,823,980	170%
1266	Board of Pharmacy	3,066,204	170,165	0	267,857	742,132	0	2,762,094	1,629,347	170%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

#### State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1041	Bureau of Labor and Industries	11,343,248	629,516	0	990,923	2,745,476	0	10,218,211	6,027,676	170%
1217	Chiropractic Board	644,650	35,776	0	56,315	156,029	0	580,713	342,560	170%
1138	Commission on Judicial Fitness and Disability	150,288	8,341	0	13,129	36,375	0	135,382	79,861	170%
1196	Construction Contractors' Board	6,627,034	367,780	0	578,924	1,603,981	0	5,969,757	3,521,532	170%
1172	Crab Commission	323,327	17,944	0	28,245	78,257	0	291,259	171,812	170%
1187	Criminal Justice Commission	2,479,249	137,591	0	216,582	600,068	0	2,233,355	1,317,446	170%
1095	Dairy Products Commission	1,569,114	87,081	0	137,075	379,782	0	1,413,487	833,810	170%
1223	Department of Administrative Services	125,460,028	6,962,651	0	10,959,931	30,365,856	0	113,016,754	66,668,067	170%
1192	Department of Consumer and Business Service	122,412,441	6,793,519	0	10,693,700	29,628,230	0	110,271,430	65,048,613	170%
1050	Department of Corrections	619,481,228	34,379,329	0	54,116,608	149,936,819	0	558,040,346	329,185,449	170%
1146	Department of Environmental Quality	91,244,246	5,063,779	0	7,970,910	22,084,401	0	82,194,534	48,486,180	170%
1246	Department of Human Services	931,990,608	51,722,651	0	81,416,786	225,575,370	0	839,554,676	495,249,466	170%
1121	Department Of Public Safety Standards and Training	16,344,482	907,069	0	1,427,820	3,955,955	0	14,723,417	8,685,277	170%
1064	Department of Revenue	97,296,070	5,399,637	0	8,499,585	23,549,161	0	87,646,131	51,702,052	170%
1224	Department of Transportation	589,057,947	32,690,929	0	51,458,893	142,573,287	0	530,634,483	313,018,856	170%
1073	Department of Veteran Affairs	10,402,736	577,320	0	908,762	2,517,838	0	9,370,980	5,527,898	170%
1020	District Attorneys	7,741,595	429,635	0	676,290	1,873,745	0	6,973,774	4,113,797	170%
1042	Division of State Lands	14,864,572	824,939	0	1,298,539	3,597,763	0	13,390,286	7,898,869	170%
1250	Eastern Oregon University	31,411,791	1,743,259	0	2,744,070	7,602,787	0	28,296,332	16,691,877	170%
1070	Employment Department	133,681,444	7,418,915	0	11,678,137	32,355,735	0	120,422,760	71,036,836	170%
1137	Employment Relations Board	2,428,850	134,794	0	212,179	587,869	0	2,187,954	1,290,664	170%
1201	Engineering Examiners Board	1,523,235	84,535	0	133,067	368,678	0	1,372,159	809,430	170%
1028	Forestry Department	89,934,874	4,991,113	0	7,856,526	21,767,486	0	81,015,027	47,790,394	170%
1031	Geology and Mineral Industries	5,186,034	287,809	0	453,041	1,255,207	0	4,671,677	2,755,801	170%
1139	Governors Office	10,811,191	599,988	0	944,443	2,616,698	0	9,738,924	5,744,947	170%
1247	Health Related Licensing Boards	2,388,639	132,562	0	208,667	578,137	0	2,151,731	1,269,296	170%
1271	Higher Education Coordinating Commission	18,434,793	1,023,075	0	1,610,426	4,461,885	0	16,606,408	9,796,044	170%
1235	Inside Oregon Enterprises	14,899,629	826,884	0	1,301,601	3,606,248	0	13,421,866	7,917,497	170%



## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

#### State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1136	Judicial Department	170,982,207	9,488,994	0	14,936,655	41,383,866	0	154,023,989	90,858,047	170%
1155	Land Conservation and Development Commission	8,642,781	479,648	0	755,016	2,091,865	0	7,785,580	4,592,678	170%
1175	Land Use Board Of Appeals	1,055,548	58,580	0	92,211	255,481	0	950,858	560,907	170%
1197	Landscape Contractor Advisory Board	603,438	33,489	0	52,715	146,054	0	543,589	320,660	170%
1141	Legislative Administration Committee	10,192,574	565,657	0	890,402	2,466,971	0	9,181,662	5,416,220	170%
1258	Legislative Commission on Indian Services	172,445	9,570	0	15,064	41,738	0	155,341	91,635	170%
1154	Legislative Committees	1,614,611	89,606	0	141,049	390,794	0	1,454,472	857,986	170%
1101	Legislative Counsel	8,277,339	459,367	0	723,091	2,003,415	0	7,456,383	4,398,486	170%
1114	Legislative Fiscal Office	4,843,911	268,822	0	423,154	1,172,401	0	4,363,486	2,574,001	170%
1272	Legislative Policy and Research Committee	5,102,208	283,157	0	445,718	1,234,919	0	4,596,165	2,711,257	170%
1150	Legislature	17,171,221	952,951	0	1,500,043	4,156,055	0	15,468,159	9,124,597	170%
1185	Long Term Care Ombudsman	3,623,686	201,104	0	316,558	877,063	0	3,264,284	1,925,586	170%
1116	Marine Board	4,604,279	255,523	0	402,220	1,114,402	0	4,147,621	2,446,663	170%
1045	Medical Examiners	4,685,090	260,008	0	409,280	1,133,961	0	4,220,417	2,489,605	170%
1242	Mental Health Regulatory Agency	1,172,307	65,059	0	102,410	283,740	0	1,056,036	622,951	170%
1046	Military Department	44,224,192	2,454,309	0	3,863,335	10,703,851	0	39,837,984	23,500,245	170%
1264	Oregon Advocacy Commissions Office	342,147	18,988	0	29,889	82,812	0	308,213	181,813	170%
1117	Oregon Beef Council	314,158	17,435	0	27,444	76,038	0	283,000	166,940	170%
1262	Oregon Board of Dentistry	981,883	54,492	0	85,775	237,651	0	884,499	521,762	170%
1233	Oregon Board of Optometry	288,685	16,021	0	25,219	69,872	0	260,052	153,404	170%
1097	Oregon Business Development Department	19,690,642	1,092,771	0	1,720,134	4,765,846	0	17,737,701	10,463,389	170%
1008	Oregon Commission for the Blind	7,167,337	397,765	0	626,124	1,734,754	0	6,456,472	3,808,643	170%
1002	Oregon Department of Agriculture	45,565,593	2,528,752	0	3,980,517	11,028,518	0	41,046,344	24,213,050	170%
1021	Oregon Department of Education	78,535,259	4,358,469	0	6,860,679	19,008,368	0	70,746,039	41,732,765	170%
1029	Oregon Department of Fish and Wildlife	113,395,656	6,293,115	0	9,906,012	27,445,842	0	102,148,940	60,257,193	170%
1004	Oregon Department of Justice	186,136,538	10,330,013	0	16,260,506	45,051,761	0	167,675,296	98,910,891	170%
1270	Oregon Education Investment Board	1,185,815	65,809	0	103,590	287,010	0	1,068,204	630,129	170%
1228	Oregon Film and Video	544,072	30,194	0	47,529	131,685	0	490,110	289,114	170%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

#### State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1222	Oregon Forest Resources Institute	1,543,934	85,684	0	134,875	373,688	0	1,390,805	820,429	170%
1157	Oregon Government Ethics Commission	1,083,003	60,103	0	94,609	262,126	0	975,590	575,496	170%
1267	Oregon Health Authority	558,855,273	31,014,772	0	48,820,449	135,263,149	0	503,427,345	296,969,490	170%
1215	Oregon Hop Commission	105,908	5,878	0	9,252	25,634	0	95,404	56,279	170%
1194	Oregon Housing and Community Service	22,588,251	1,253,579	0	1,973,263	5,467,172	0	20,347,921	12,003,146	170%
1251	Oregon Institute of Technology	32,364,003	1,796,104	0	2,827,253	7,833,257	0	29,154,103	17,197,872	170%
1044	Oregon Liquor Control Commission	36,354,931	2,017,588	0	3,175,892	8,799,206	0	32,749,206	19,318,607	170%
1184	Oregon Lottery Commission	71,929,249	3,991,855	0	6,283,592	17,409,475	0	64,795,221	38,222,405	170%
1159	Oregon Office of Energy	11,725,676	650,739	0	1,024,331	2,838,037	0	10,562,710	6,230,894	170%
1237	Oregon Physical Therapist Licensing Board	530,732	29,454	0	46,364	128,456	0	478,094	282,025	170%
1059	Oregon Racing Commission	1,396,756	77,516	0	122,018	338,065	0	1,258,224	742,220	170%
1115	Oregon State Bar	11,820,492	656,001	0	1,032,614	2,860,986	0	10,648,121	6,281,278	170%
1252	Oregon State University	510,786,325	28,347,091	0	44,621,245	123,628,729	0	460,125,933	271,426,184	170%
1248	Oregon Tourism Commission	10,608,814	588,757	0	926,764	2,567,716	0	9,556,619	5,637,406	170%
1129	Oregon Trawl Commission	179,728	9,974	0	15,701	43,501	0	161,902	95,505	170%
1236	Oregon Watershed Enhancement Board	4,653,172	258,237	0	406,492	1,126,236	0	4,191,665	2,472,644	170%
1085	Oregon Wheat Commission	359,326	19,942	0	31,390	86,970	0	323,688	190,942	170%
1227	Oregon Youth Authority	119,303,326	6,620,973	0	10,422,094	28,875,711	0	107,470,681	63,396,463	170%
1210	Parks and Recreation Department	55,415,200	3,075,375	0	4,840,958	13,412,479	0	49,919,055	29,447,022	170%
1263	Patient Safety Commission	964,785	53,543	0	84,282	233,513	0	869,097	512,676	170%
1253	Portland State University	228,014,208	12,654,097	0	19,918,853	55,187,669	0	205,399,489	121,164,220	170%
1087	Potato Commission	383,482	21,282	0	33,500	92,817	0	345,448	203,778	170%
1179	Professional Liability Fund	9,322,348	517,362	0	814,381	2,256,345	0	8,397,746	4,953,792	170%
1165	Psychiatric Security Review Board	1,350,194	74,932	0	117,950	326,796	0	1,216,280	717,478	170%
1245	Public Defense Services Commission	15,202,615	843,699	0	1,328,069	3,679,582	0	13,694,802	8,078,501	170%
1061	Public Employees Retirement System	43,872,093	2,434,768	0	3,832,576	10,618,630	0	39,520,807	23,313,143	170%
1057	Public Utility Commission	16,569,491	919,556	0	1,447,477	4,010,415	0	14,926,109	8,804,843	170%
1195	Real Estate Agency	3,572,519	198,264	0	312,088	864,679	0	3,218,193	1,898,397	170%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2019

### Individual SLGRP Employers

#### State - Individual State Agencies

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability / (Surplus)	Allocated OPSRP UAL	Allocated Share of ER 1000 Side Account	Employer-Specific Side Account	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
1204	Salmon Commission	124,127	6,889	0	10,844	30,043	0	111,816	65,960	170%
1062	Secretary of State	31,925,052	1,771,744	0	2,788,907	7,727,015	0	28,758,688	16,964,618	170%
1256	Southern Oregon University	50,933,232	2,826,640	0	4,449,423	12,327,681	0	45,881,614	27,065,354	170%
1039	State Accident Insurance Fund Corporation	155,817,302	8,647,388	0	13,611,880	37,713,412	97,010,334	43,352,824	82,799,585	52%
1230	State Board of Accountancy	837,116	46,457	0	73,129	202,612	0	754,090	444,834	170%
1231	State Board of Tax Practitioners	266,728	14,803	0	23,301	64,558	0	240,274	141,736	170%
1043	State Library	4,212,778	233,796	0	368,020	1,019,644	0	3,794,950	2,238,623	170%
1054	State Police	210,015,510	11,655,224	0	18,346,524	50,831,335	0	189,185,924	111,599,911	170%
1066	State Treasury	30,687,940	1,703,088	0	2,680,835	7,427,589	0	27,644,274	16,307,231	170%
1166	Teacher Standards and Practices Commission	2,570,700	142,666	0	224,571	622,202	0	2,315,735	1,366,042	170%
1190	Travel Information Council	6,067,958	336,753	0	530,084	1,468,665	0	5,466,131	3,224,445	170%
1254	University of Oregon	442,722,048	24,569,731	0	38,675,289	107,154,717	0	398,812,351	235,257,583	170%
1160	Water Resources Department	20,760,634	1,152,152	0	1,813,606	5,024,823	0	18,701,570	11,031,971	170%
1255	Western Oregon University	53,808,777	2,986,224	0	4,700,624	13,023,666	0	48,471,959	28,593,387	170%