

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Rate Pools

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	UAL (excluding Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
OPSRP	3,742.5	2,389.1	1,353.5	9,544.1	14%
School District Pool (Tier 1/Tier 2)	27,670.7	19,687.3	7,983.4	3,060.7	261%
State & Local Government Rate Pool (Tier 1/Tier 2)	38,396.8	27,682.7	10,714.1	5,594.3	192%
State Judiciary (Tier 1/Tier 2)	269.2	227.7	41.5	23.6	176%

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)	27,670.7	19,687.3	3,041.6	4,941.8	3,060.7	161%
State & Local Government Rate Pool (Tier 1/Tier 2)	38,396.8	27,682.7	2,502.6	8,211.5	5,594.3	147%

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	1,852,973	1,502,601	37,568	0	387,940	264,259	147%
2106	City of Beaverton	240,245,999	172,778,254	5,404,251	0	72,871,996	38,014,220	192%
2107	City of Bend	187,768,848	130,847,032	5,947,493	11,359,982	51,509,327	41,835,451	123%
2149	City of Canyonville	1,758,563	1,377,386	34,470	0	415,647	242,470	171%
2186	City of Chiloquin	324,903	350,569	24,779	0	(887)	174,300	(1%)
2162	City of Clatskanie	8,367,608	5,868,422	136,211	0	2,635,397	958,127	275%
2152	City of Coos Bay	55,360,000	41,835,830	1,016,942	0	14,541,112	7,153,305	203%
2165	City of Cornelius	18,608,088	15,857,678	313,735	0	3,064,145	2,206,856	139%
2127	City of Cottage Grove	45,963,462	36,599,494	584,620	0	9,948,588	4,112,295	242%
2257	City of Culver	966,826	493,991	13,955	0	486,790	98,164	496%
2262	City of Dufur	869,514	693,501	16,946	0	192,959	119,198	162%
2282	City of Eagle Point	3,480,090	2,329,063	104,866	0	1,255,893	737,638	170%
2111	City of Eugene	897,120,008	697,822,159	14,621,459	0	213,919,308	102,849,280	208%

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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
2248	City of Fossil	582,368	443,152	11,371	0	150,587	79,984	188%
2309	City of Gearhart	2,437,415	1,947,561	81,710	0	571,564	574,759	99%
2264	City of Gervais	1,454,329	1,199,137	82,140	0	337,332	577,782	58%
2250	City of Gold Beach	3,361,294	3,100,733	113,169	0	373,730	796,047	47%
2114	City of Gresham	303,426,971	218,870,766	6,103,626	16,639,452	74,020,379	42,933,712	172%
2210	City of Helix	140,938	135,744	5,236	0	10,430	36,832	28%
2115	City of Hillsboro	232,879,662	170,451,345	8,392,547	0	70,820,864	59,034,284	120%
2222	City of Jacksonville	5,147,899	4,229,016	159,181	0	1,078,064	1,119,701	96%
2232	City of Joseph	1,208,192	844,192	20,081	0	384,081	141,255	272%
2279	City of Keizer	24,863,283	18,807,213	942,448	0	6,998,518	6,629,305	106%
2283	City of Maupin	1,247,218	881,909	41,098	0	406,407	289,091	141%
2246	City of Merrill	481,897	504,843	13,188	0	(9,758)	92,769	(11%)
2195	City of Metolius	410,943	728,525	15,021	0	(302,561)	105,658	(286%)
2290	City of Molalla	13,254,903	12,644,969	379,154	0	989,088	2,667,019	37%
2174	City of Mt Angel	5,588,943	4,741,713	108,067	0	955,297	760,161	126%
2118	City of Ontario	45,363,359	31,068,639	407,703	0	14,702,423	2,867,836	513%
2215	City of Powers	44,578	134,574	7,313	0	(82,683)	51,440	(161%)
2218	City of Prairie City	1,984,239	1,698,113	27,297	0	313,423	192,008	163%
2146	City of Prineville	21,263,318	15,540,028	575,667	3,140,201	3,158,756	4,049,315	78%
2297	City of Rainier	5,608,244	4,399,799	126,344	0	1,334,789	888,719	150%
2101	City of Salem	598,989,240	413,741,101	11,107,142	53,843,926	142,511,355	78,129,106	182%
2219	City of Sheridan	4,677,824	4,128,792	143,000	0	692,032	1,005,883	69%
2213	City of Stanfield	2,106,399	2,670,874	68,610	0	(495,865)	482,612	(103%)
2129	City of Sweet Home	7,913,088	7,977,353	135,310	0	71,045	951,790	7%
2261	City of Waldport	3,546,561	3,514,763	107,911	0	139,709	759,059	18%
2189	City of Willamina	1,854,422	2,582,736	45,459	0	(682,855)	319,766	(214%)
2253	Town of Butte Falls	296,657	283,012	5,402	0	19,047	37,997	50%

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Independent Employers

County		Tier 1/Tier 2	Tier 1/Tier 2	Allocated		UAL (reflecting	Combined	UAL as a
Employer Number	Employer Name	Actuarial Accrued Liability	Actuarial Asset Value	OPSRP UAL	Side Accounts	Side Accounts)	Valuation Payroll	% of Payroll
2001	Clackamas County	890,605,763	652,139,641	19,936,832	0	258,402,954	140,238,319	184%
2002	Curry County	63,349,580	47,469,556	663,272	0	16,543,296	4,665,540	355%
2003	Douglas County	363,015,387	262,352,745	3,545,031	0	104,207,673	24,936,214	418%
2006	Jefferson County	37,234,295	30,378,123	845,735	0	7,701,907	5,949,011	129%
2008	Lane County	751,433,938	583,497,280	11,646,168	0	179,582,826	81,920,691	219%
2014	Linn County	242,098,001	176,031,314	5,138,006	0	71,204,693	36,141,418	197%
2039	Malheur County	46,633,086	39,964,309	1,072,458	0	7,741,235	7,543,812	103%
2037	Polk County	95,739,939	69,808,717	2,134,501	0	28,065,723	15,014,365	187%
2050	Wallowa County	1,365,970	1,455,430	37,817	0	(51,643)	266,007	(19%)
2015	Yamhill County	79,347,419	63,565,447	3,733,832	0	19,515,804	26,264,266	74%

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	2,653,532	2,240,228	89,054	0	502,358	626,420	80%
2702	Banks Fire District #13	846,963	578,918	30,886	0	298,931	217,257	138%
2596	Bend Parks & Recreation	20,375,765	15,168,590	1,014,049	0	6,221,224	7,132,955	87%
2648	Black Butte Ranch Rural Fire Protection District	5,051,937	4,197,702	112,501	0	966,736	791,350	122%
2833	Boardman Rural Fire Protection District	430,058	382,453	63,513	0	111,118	446,761	25%
2779	Brownsville Rural Fire Protection District	591,506	425,260	13,002	0	179,248	91,460	196%
2678	Central Oregon Regional Housing Authority	2,427,624	2,101,985	140,079	0	465,718	985,333	47%
2645	Chiloquin Agency Lake Rural Fire Protection District	479,440	323,028	11,090	0	167,502	78,010	215%
2518	Clackamas County Housing Authority	16,500,427	12,441,069	301,341	0	4,360,699	2,119,669	206%
2870	Clackamas River Water Providers	51,168	24,106	21,466	0	48,528	150,995	32%
2679	Columbia River Public Utility District	20,145,336	14,549,491	545,695	0	6,141,540	3,838,488	160%
2828	Deschutes Public Library District	8,982,090	6,485,989	601,430	0	3,097,531	4,230,537	73%
2527	Deschutes Valley Water District	13,131,220	8,920,468	221,902	0	4,432,654	1,560,891	284%
2729	Douglas County Fire District #2	40,579,043	22,565,194	901,198	0	18,915,047	6,339,143	298%
2743	Douglas Soil & Water Conservation District	510,214	707,135	13,278	0	(183,643)	93,397	(197%)
2529	East Fork Irrigation District	2,080,117	1,976,598	35,215	0	138,734	247,706	56%

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Independent Employers

Special Districts

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2618	Estacada Cemetery District	87,875	333,829	7,950	0	(238,004)	55,920	(426%)
2132	Eugene Water & Electric Board	356,594,144	245,297,272	6,275,286	5,113,852	112,458,306	44,141,193	255%
2623	Evans Valley Fire District #6	426,611	566,105	13,606	0	(125,888)	95,709	(132%)
2785	Fern Ridge Community Library	411,856	547,918	18,012	0	(118,050)	126,701	(93%)
2608	Gaston Rural Fire Protection District	502,365	400,927	20,194	0	121,633	142,046	86%
2698	Halsey Shedd Rural Fire Protection District	684,803	761,391	21,814	0	(54,774)	153,442	(36%)
2771	Harbor Water PUD	916,708	1,030,209	54,751	0	(58,750)	385,126	(15%)
2815	Hermiston Rural Fire Protection District	7,676,772	5,059,626	390,798	0	3,007,944	2,748,928	109%
2717	Ice Fountain Water District	960,165	823,241	47,087	0	184,011	331,215	56%
2556	Jackson County Fire District #5	19,673,311	13,145,707	338,351	0	6,865,955	2,380,009	288%
2575	Jefferson County Rural Fire Protection District #1	2,189,466	1,748,017	47,057	0	488,506	331,004	148%
2841	Jefferson County Soil & Water Conservation District	225,571	174,898	28,730	0	79,403	202,093	39%
2646	Keno Rural Fire Protection District	1,297,196	1,006,075	21,167	0	312,288	148,894	210%
2515	Klamath County Fire District #1	47,964,445	32,653,714	692,651	0	16,003,382	4,872,201	328%
2760	Knappa Svensen Burnside Rural Fire Protection District	631,796	512,926	22,922	0	141,792	161,233	88%
2879	LaGrande Rural Fire Protection District	0	(3)	12,980	0	12,983	91,304	14%
2881	Lake Chinook Fire and Rescue District	0	(1)	5,331	0	5,332	37,501	14%
2644	Lakeside Water District	724,912	575,421	22,798	0	172,289	160,366	107%
2521	League of Oregon Cities	20,654,485	14,158,626	1,027,600	0	7,523,459	7,228,275	104%
2597	Mapleton Water District	235,890	228,376	9,813	0	17,327	69,025	25%
2877	Mid-Columbia Fire And Rescue V1-801	83,767	48,957	319,407	0	354,217	2,246,752	16%
2782	Millington Rural Fire Protection District	319,423	388,614	8,277	0	(60,914)	58,225	(105%)
2861	Mt Angel Fire District	12,500	10,084	9,559	0	11,975	67,239	18%
2724	Nehalem Bay Wastewater Agency	1,982,332	1,790,526	47,913	0	239,719	337,025	71%
2740	Neskowin Regional Sanitary Authority	194,052	260,184	27,751	0	(38,381)	195,204	(20%)
2835	North Clackamas County Water Commission	707,381	458,420	36,395	0	285,356	256,006	111%
2637	Northeast Oregon Housing Authority	4,221,502	3,184,383	114,901	0	1,152,020	808,227	143%
2550	Nyssa Road Assessment District #2	1,698,042	1,270,584	30,737	0	458,195	216,210	212%
2524	Oak Lodge Sanitary District	11,091,470	8,437,646	295,071	0	2,948,895	2,075,567	142%

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Independent Employers

Special Districts

Employer Number	Employer Name	Tier 1/Tier 2 Actuarial 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
2685	Oregon Community College Association	1,754,979	1,832,813	82,229	0	4,395	578,412	1%
2876	Oregon Municipal Electric Utilities Association	42,142	48,729	14,207	0	7,620	99,935	8%
2533	Owyhee Irrigation District	9,512,700	6,802,734	189,596	0	2,899,562	1,333,645	217%
2688	Polk County Fire District #1	5,265,161	3,877,835	160,009	0	1,547,335	1,125,528	137%
2613	Polk Soil & Water Conservation District	459,287	356,282	27,742	0	130,747	195,141	67%
2507	Port of Astoria	6,263,210	5,233,641	213,739	0	1,243,308	1,503,469	83%
2633	Port of Cascade Locks	7,087,889	6,322,162	76,500	0	842,227	538,108	157%
2788	Port of Hood River	3,122,338	2,413,916	165,639	0	874,061	1,165,124	75%
2570	Port of St Helens	2,005,253	2,008,811	123,660	0	120,102	869,839	14%
2581	Port of Umatilla	1,953,811	1,486,213	21,295	0	488,893	149,789	326%
2689	Redmond Area Park & Recreation District	1,555,618	1,509,179	105,202	0	151,641	740,008	20%
2672	Rockwood Water PUD	9,839,789	7,411,554	185,764	0	2,613,999	1,306,692	200%
2747	Salem Housing Authority	15,470,113	11,551,677	295,116	0	4,213,552	2,075,885	203%
2675	Salmon Harbor-Douglas County	1,639,524	1,377,121	46,793	0	309,196	329,146	94%
2885	Siletz Rural Fire Protection District	0	(6)	12,066	0	12,072	84,876	14%
2701	Sisters-Camp Sherman Rural Fire Protection District	5,855,478	2,455,291	145,346	0	3,545,533	1,022,384	347%
2859	South Lane County Fire and Rescue	4,502,076	1,121,841	252,430	0	3,632,665	1,775,628	205%
2803	Southwestern Polk County Rural Fire Protection District	62,009	70,710	5,877	0	(2,824)	41,337	(7%)
2767	Springfield Utility Board	427,949	388,107	13,755	0	53,597	96,755	55%
2845	Sunrise Water Authority	4,854,173	3,175,704	155,575	0	1,834,044	1,094,333	168%
2643	Sweet Home Cemetery	477,886	423,852	16,814	0	70,848	118,271	60%
2722	Tillamook 9-1-1	2,256,633	2,424,064	79,236	0	(88,195)	557,353	(16%)
2821	Tillamook County Soil And Water Conservation District	549,750	419,462	29,292	0	159,580	206,045	77%
2783	Tillamook Fire District	1,150,218	1,086,488	41,394	0	105,124	291,168	36%
2865	Tri-County Cooperative Weed Management Area	0	(4,528)	9,988	0	14,516	70,260	21%
2610	Turner Fire District	1,696,372	1,454,911	70,464	0	311,925	495,653	63%
2874	Umatilla-Morrow Radio and Data District	70,322	61,232	28,780	0	37,870	202,445	19%
2536	Valley View Cemetery	11,343	125,579	6,527	0	(107,709)	45,911	(235%)
2797	Vernonia Fire	245,454	251,140	11,567	0	5,881	81,364	7%

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Independent Employers

Special Districts

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2796	West Side Rural Fire Protection District	358,137	386,385	6,220	0	(22,028)	43,749	(50%)
2725	West Valley Fire District	1,063,541	753,673	92,149	0	402,017	648,188	62%
2733	Wiard Memorial Park District	154,045	(184,910)	5,599	0	344,554	39,386	875%
2714	Winchester Bay Sanitary District	367,587	279,590	21,731	0	109,728	152,862	72%
2878	Yamhill Fire Protection District	0	11	13,495	0	13,484	94,927	14%

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
4436	Academy Of Arts & Academics	1,268,152	69,119	0	1,337,271	486,190	275%
4410	Ace Academy	903,521	49,245	0	952,766	346,396	275%
3465	Adel School District #21	219,738	11,976	0	231,714	84,244	275%
3707	Adrian School District #61	3,483,817	189,880	0	3,673,697	1,335,642	275%
4404	Alliance Charter Academy	3,968,503	216,297	0	4,184,800	1,521,463	275%
3037	Alsea School	2,638,429	143,804	0	2,782,233	1,011,533	275%
4306	Amity School District	9,924,951	540,944	7,992,225	2,473,670	3,805,074	65%
3696	Annex Elementary School	573,596	31,263	0	604,859	219,908	275%
4447	Arco Iris Spanish Immersion Charter School	1,819,040	99,144	0	1,918,184	697,392	275%
3361	Arlington Public Schools	2,464,632	134,331	0	2,598,963	944,902	275%
4352	Armadillo Technical Institute	1,122,132	61,160	0	1,183,292	430,208	275%
4367	Arthur Academy Charter School	6,082,359	331,510	0	6,413,869	2,331,883	275%
3415	Ashland Public Schools	37,600,971	2,049,384	0	39,650,355	14,415,635	275%
3446	Ashwood School	91,842	5,006	0	96,848	35,211	275%
3935	Athena-Weston School District #29Rj	8,422,421	459,051	0	8,881,472	3,229,027	275%
3003	Baker School District #5J	22,774,217	1,241,274	9,557,121	14,458,370	8,731,285	166%
4441	Baker Web Academy	5,540,357	301,969	0	5,842,326	2,124,088	275%
4401	Ballston Community School	617,218	33,641	0	650,859	236,632	275%
3264	Bandon School District	7,831,730	426,856	0	8,258,586	3,002,565	275%
4035	Banks School District	12,306,416	670,742	2,210,282	10,766,876	4,718,091	228%

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Individual School Districts

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4062	Beaverton School District	589,693,186	32,140,327	227,217,283	394,616,230	226,079,315	175%
4462	Bend International School	663,237	36,149	0	699,386	254,275	275%
3291	Bend-La Pine Public Schools	217,008,287	11,827,705	72,828,894	156,007,098	83,197,646	188%
4444	Bennett Pearson Academy, Inc.	948,045	51,672	0	999,717	363,466	275%
3510	Bethel School District	71,139,424	3,877,346	0	75,016,770	27,273,763	275%
3451	Black Butte School District	435,750	23,750	0	459,500	167,060	275%
3283	Brookings-Harbor School District #17C	19,208,758	1,046,944	11,632,862	8,622,840	7,364,343	117%
3016	Burnt River High School	1,257,995	68,565	0	1,326,560	482,296	275%
3439	Butte Falls School District	2,839,579	154,767	0	2,994,346	1,088,651	275%
3320	Camas Valley School District #21	2,698,407	147,073	0	2,845,480	1,034,528	275%
4333	Canby School District	59,136,997	3,223,172	43,677,576	18,682,593	22,672,217	82%
4393	Cascade Heights Public Charter School	1,723,666	93,946	0	1,817,612	660,827	275%
4334	Cascade School District #5	25,807,163	1,406,580	16,789,219	10,424,524	9,894,070	105%
4324	Centennial School District #28	89,620,842	4,884,647	0	94,505,489	34,359,255	275%
4437	Center for Advance Learning	1,720,270	93,761	0	1,814,031	659,525	275%
3288	Central Curry School District #1	5,205,894	283,739	0	5,489,633	1,995,860	275%
3615	Central Linn School District #552C	9,428,140	513,866	0	9,942,006	3,614,604	275%
3416	Central Point School District #6	52,424,540	2,857,320	0	55,281,860	20,098,764	275%
3859	Central School District #13J	41,237,447	2,247,584	22,134,930	21,350,101	15,809,804	135%
3414	City of Phoenix School District	28,769,451	1,568,035	13,086,449	17,251,037	11,029,766	156%
4383	City View Charter School	1,712,484	93,336	0	1,805,820	656,540	275%
4430	Clackamas Charter Alliance #2	203,198	11,075	0	214,273	77,903	275%
4259	Clackamas Education Service District	36,074,214	1,966,170	15,918,426	22,121,958	13,830,300	160%
4429	Clackamas Web Academy	35,920	1,958	0	37,878	13,771	275%
4347	Clatskanie School District #6J	9,928,475	541,136	0	10,469,611	3,806,425	275%
3179	Clatsop County School District #1C	24,874,441	1,355,743	21,766,094	4,464,090	9,536,479	47%
4446	Coburg Community Charter School	2,040,773	111,229	0	2,152,002	782,401	275%
3116	Colton School District #53	7,332,179	399,629	0	7,731,808	2,811,045	275%

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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
3364	Condon Admin School District #25J	1,620,229	88,308	0	1,708,537	621,171	275%
3242	Coos Bay School District #9	33,016,134	1,799,494	8,441,148	26,374,480	12,657,879	208%
3241	Coquille School District #8	10,928,145	595,622	0	11,523,767	4,189,683	275%
3842	Corbett School District #39	14,912,066	812,759	0	15,724,825	5,717,057	275%
3039	Corvallis School District #509J	80,221,313	4,372,340	37,621,340	46,972,313	30,755,620	153%
3970	Cove School District	3,525,958	192,177	0	3,718,135	1,351,798	275%
3394	Crane Elementary School	649,489	35,399	0	684,888	249,004	275%
3407	Crane Union High School	1,478,526	80,585	0	1,559,111	566,844	275%
4459	Crater Lake Charter Academy	1,226,844	66,867	0	1,293,711	470,353	275%
3502	Creswell School District #40	16,112,494	878,187	2,769,038	14,221,643	6,177,283	230%
3274	Crook County School District	35,880,970	1,955,637	27,352,240	10,484,367	13,756,213	76%
3517	Crow-Applegate-Lorane District #66	4,609,105	251,212	0	4,860,317	1,767,060	275%
3445	Culver School District #4	9,502,483	517,918	0	10,020,401	3,643,106	275%
4463	Dallas Community School-Community Innovation Partn	435,831	23,754	0	459,585	167,091	275%
3850	Dallas School District	37,952,250	2,068,529	0	40,020,779	14,550,310	275%
3843	David Douglas School District	179,885,648	9,804,393	23,238,571	166,451,470	68,965,396	241%
3318	Days Creek School District #15	2,647,673	144,307	0	2,791,980	1,015,077	275%
4291	Dayton Public Schools	12,431,212	677,544	8,366,046	4,742,710	4,765,936	100%
3375	Dayville School District #16J	1,423,930	77,609	0	1,501,539	545,913	275%
3396	Diamond School District #7	292,383	15,936	0	308,319	112,095	275%
4273	Double O School District	131,450	7,164	0	138,614	50,396	275%
4237	Douglas Education Service District	23,428,604	1,276,940	4,282,207	20,423,337	8,982,167	227%
4012	Dufur Schools	4,160,360	226,754	0	4,387,114	1,595,018	275%
3417	Eagle Point School District #9	44,828,276	2,443,297	0	47,271,573	17,186,473	275%
4392	Eagleridge High School	1,864,386	101,616	0	1,966,002	714,777	275%
3927	Echo School District	4,093,304	223,099	1,741,617	2,574,786	1,569,310	164%
4375	Eddyville Charter School	1,659,855	90,468	0	1,750,323	636,363	275%
3973	Elgin School District #23	4,995,834	272,290	0	5,268,124	1,915,326	275%

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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
3325	Elkton School District #34	3,007,377	163,912	0	3,171,289	1,152,982	275%
3993	Enterprise School District #21	4,560,052	248,539	0	4,808,591	1,748,254	275%
4323	Estacada School District #108	23,076,511	1,257,750	11,248,659	13,085,602	8,847,180	148%
4412	Estacada Web Academy	3,501,682	190,854	0	3,692,536	1,342,491	275%
3473	Eugene School District 4J	228,198,623	12,437,618	46,835,207	193,801,034	87,487,849	222%
3887	Falls City School District	2,896,305	157,859	2,174,938	879,226	1,110,399	79%
3494	Fern Ridge School District	15,760,469	859,000	7,601,744	9,017,725	6,042,322	149%
3405	Fields-Trout Creek #33	334,145	18,212	0	352,357	128,106	275%
4405	Forest Grove Community School	1,845,645	100,594	0	1,946,239	707,592	275%
4313	Forest Grove School District	81,745,973	4,455,439	23,833,313	62,368,099	31,340,151	199%
4114	Fossil School District #21J	2,849,840	155,326	0	3,005,166	1,092,585	275%
4376	Four Rivers Community School	2,411,698	131,446	0	2,543,144	924,608	275%
3399	Frenchglen School District	265,605	14,476	0	280,081	101,829	275%
4034	Gaston Public Schools	8,067,832	439,725	4,680,066	3,827,491	3,093,083	124%
4329	Gervais School District #1	14,523,996	791,608	11,222,949	4,092,655	5,568,277	74%
3160	Gladstone School District #115	23,308,677	1,270,404	20,591,556	3,987,525	8,936,189	45%
3338	Glendale #77	4,022,086	219,218	0	4,241,304	1,542,006	275%
3316	Glide School District #12	8,628,551	470,286	3,609,738	5,489,099	3,308,054	166%
4219	Grant County Education Service District	1,543,033	84,101	0	1,627,134	591,575	275%
3454	Grants Pass School District	82,433,501	4,492,912	0	86,926,413	31,603,739	275%
4260	Greater Albany School District #8J	116,026,884	6,323,868	37,737,895	84,612,857	44,482,926	190%
4448	Gresham Barlow Web Academy	3,062,559	166,920	0	3,229,479	1,174,138	275%
4332	Gresham-Barlow School District #10	141,156,747	7,693,533	68,452,279	80,398,001	54,117,330	149%
4326	Harney County School District #3	9,707,486	529,092	15,752,128	(5,515,550)	3,721,701	(148%)
4294	Harney Education Service District Region XVII	2,884,393	157,209	0	3,041,602	1,105,832	275%
3709	Harper School District #66	1,834,014	99,960	0	1,933,974	703,133	275%
4343	Harrisburg School District #7	11,438,228	623,423	0	12,061,651	4,385,241	275%
3957	Helix School District	2,452,396	133,664	0	2,586,060	940,211	275%

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4258	Hermiston School District #8R	57,883,335	3,154,843	21,271,952	39,766,226	22,191,582	179%
4252	High Desert Education Service District	27,504,998	1,499,118	10,463,325	18,540,791	10,544,994	176%
4341	Hillsboro School District #1J	292,205,203	15,926,198	119,579,992	188,551,409	112,026,989	168%
3409	Hood River County School District	61,048,874	3,327,376	24,853,319	39,522,931	23,405,201	169%
4455	Hope Chinese Charter School	1,322,541	72,083	0	1,394,624	507,042	275%
4370	Howard Street Charter School, Inc	790,175	43,067	0	833,242	302,941	275%
3008	Huntington School District #16J	1,256,253	68,470	0	1,324,723	481,628	275%
3969	Imbler School District	4,207,412	229,319	0	4,436,731	1,613,057	275%
4456	Insight School of Oregon Charter	1,521,404	82,922	0	1,604,326	583,283	275%
4223	InterMountain Education Service District	22,924,457	1,249,463	11,183,083	12,990,837	8,788,885	148%
4374	Ione School District	3,833,982	208,965	0	4,042,947	1,469,890	275%
4220	Jefferson County Education Service District	2,517,811	137,229	0	2,655,040	965,290	275%
3729	Jefferson School District #14Cj	11,947,761	651,194	7,766,273	4,832,682	4,580,588	106%
3186	Jewell School District #8	4,056,683	221,103	0	4,277,786	1,555,270	275%
4315	John Day School District	9,194,703	501,143	4,363,039	5,332,807	3,525,108	151%
4327	Jordan Valley School District #3	878,076	47,858	0	925,934	336,641	275%
3986	Joseph School District #6	3,973,109	216,548	0	4,189,657	1,523,229	275%
3520	Junction City School District #69	19,029,134	1,037,154	0	20,066,288	7,295,478	275%
3687	Juntura Grade School	164,670	8,975	0	173,645	63,132	275%
4460	Kairos Pdx	684,404	37,302	0	721,706	262,390	275%
4362	Kings Valley Charter School	216,086	11,777	0	227,863	82,844	275%
3456	Klamath County School District	88,937,359	4,847,395	0	93,784,754	34,097,218	275%
3457	Klamath Falls City Schools	40,971,583	2,233,094	0	43,204,677	15,707,876	275%
4346	Knappa School District #4	6,627,535	361,224	0	6,988,759	2,540,895	275%
4443	KNOVA Learning Oregon	2,222,932	121,158	0	2,344,090	852,238	275%
3965	La Grande Public Schools	24,055,817	1,311,126	11,096,495	14,270,448	9,222,631	155%
4293	Lake County Education Service District	1,267,795	69,099	0	1,336,894	486,053	275%
3461	Lake County School District #7	10,124,704	551,832	0	10,676,536	3,881,656	275%

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4268	Lake Oswego School District	88,491,530	4,823,096	45,727,543	47,587,083	33,926,294	140%
4276	Lane County Education Service District	18,445,407	1,005,339	5,754,850	13,695,896	7,071,686	194%
4454	Le Monde Immersion Charter School	1,608,395	87,663	0	1,696,058	616,634	275%
4339	Lebanon Community School District	45,880,833	2,500,665	0	48,381,498	17,590,007	275%
4418	Lewis And Clark Montessori Charter School	2,435,510	132,744	0	2,568,254	933,737	275%
3579	Lincoln County School District	53,147,840	2,896,742	71,155,167	(15,110,585)	20,376,066	(74%)
4272	Linn-Benton-Lincoln Education Service District	27,970,697	1,524,500	0	29,495,197	10,723,536	275%
4434	Logos Public Charter School	6,365,344	346,933	0	6,712,277	2,440,375	275%
3376	Long Creek Schools	900,130	49,060	0	949,190	345,096	275%
4348	Lourdes Charter School	440,018	23,982	0	464,000	168,696	275%
3522	Lowell School District	4,320,653	235,491	0	4,556,144	1,656,472	275%
4360	Luckiamute Valley Charter School	2,016,074	109,883	0	2,125,957	772,932	275%
3447	Madras School District	43,433,826	2,367,294	13,309,391	32,491,729	16,651,862	195%
4407	Madrone Trail Public Charter School	1,951,578	106,368	0	2,057,946	748,205	275%
4271	Malheur Education Service District Region 14	4,737,957	258,235	0	4,996,192	1,816,460	275%
3498	Mapleton School District	3,396,881	185,142	0	3,582,023	1,302,312	275%
3527	Marcola School District #79	3,575,240	194,863	0	3,770,103	1,370,692	275%
3519	McKenzie School District	4,100,655	223,500	0	4,324,155	1,572,128	275%
4142	McMinnville Schools	87,324,412	4,759,484	28,217,005	63,866,891	33,478,839	191%
4288	Medford School District #549C	149,872,521	8,168,573	26,469,712	131,571,382	57,458,824	229%
4335	Milton-Freewater Unified School District #7	20,009,643	1,090,595	15,557,869	5,542,369	7,671,390	72%
4365	Mitch Charter School	1,944,567	105,986	0	2,050,553	745,517	275%
4277	Mitchell School	1,486,817	81,037	0	1,567,854	570,023	275%
4423	Molalla River Academy	1,381,276	75,284	0	1,456,560	529,560	275%
4331	Molalla River School District	28,605,780	1,559,114	28,307,900	1,856,994	10,967,017	17%
4340	Monroe School District #1J	6,231,833	339,657	1,880,560	4,690,930	2,389,189	196%
3372	Monument School District #8	1,316,631	71,761	0	1,388,392	504,776	275%
3809	Morrow County Schools	26,524,017	1,445,651	8,355,845	19,613,823	10,168,901	193%

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4378	Mosier Community School	1,425,790	77,711	0	1,503,501	546,626	275%
4449	Mosier Middle School	700,052	38,155	0	738,207	268,389	275%
4461	Mountain View Academy	765,565	41,726	0	807,291	293,506	275%
3780	Mt Angel School District #91	10,504,476	572,530	0	11,077,006	4,027,255	275%
4408	Muddy Creek Charter School	884,785	48,224	0	933,009	339,213	275%
4363	Multisensory Learning Academy	3,165,831	172,549	0	3,338,380	1,213,731	275%
4238	Multnomah Education Service District	47,311,159	2,578,622	30,975,208	18,914,573	18,138,372	104%
3257	Myrtle Point School District #41	10,333,447	563,209	0	10,896,656	3,961,685	275%
3920	Neah-Kah-Nie School District	13,985,364	762,251	0	14,747,615	5,361,774	275%
4336	Nestucca Valley School District #101	7,561,829	412,146	2,218,525	5,755,450	2,899,089	199%
4135	Newberg School District #29Jt	68,663,649	3,742,407	38,793,015	33,613,041	26,324,589	128%
4386	Nixyaawii Community School	909,802	49,587	0	959,389	348,804	275%
3245	North Bend Public Schools	26,723,981	1,456,550	9,057,874	19,122,657	10,245,564	187%
4226	North Central Education Service District	1,474,723	80,378	0	1,555,101	565,386	275%
4321	North Clackamas School District #12	213,641,616	11,644,210	125,429,625	99,856,201	81,906,916	122%
3321	North Douglas School District #22	4,355,691	237,400	0	4,593,091	1,669,905	275%
3463	North Lake School District #14	2,975,351	162,167	0	3,137,518	1,140,704	275%
3730	North Marion School District #15	24,929,118	1,358,723	12,211,835	14,076,006	9,557,441	147%
3967	North Powder School District	2,691,981	146,722	0	2,838,703	1,032,064	275%
4342	North Santiam School District #29J	27,492,081	1,498,414	17,080,664	11,909,831	10,540,042	113%
4381	North Wasco County School District #21	36,220,683	1,974,153	16,505,921	21,688,915	13,886,454	156%
4280	Northwest Regional Education Service District	63,063,326	3,437,170	0	66,500,496	24,177,511	275%
3694	Nyssa School District #26	15,076,183	821,704	0	15,897,887	5,779,977	275%
3307	Oakland School District	6,664,526	363,240	0	7,027,766	2,555,077	275%
3524	Oakridge School District	7,001,245	381,592	0	7,382,837	2,684,170	275%
3684	Ontario School District #8C	32,765,253	1,785,820	11,006,476	23,544,597	12,561,695	187%
4354	Opal Charter School	959,785	52,312	0	1,012,097	367,967	275%
3122	Oregon City School District #62	104,971,099	5,721,290	39,025,344	71,667,045	40,244,308	178%

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4390	Oregon Connections Academy	17,488,123	953,163	0	18,441,286	6,704,678	275%
4345	Oregon Trail School District #46	48,470,603	2,641,816	0	51,112,419	18,582,885	275%
4420	Oregon Virtual Academy	7,740,026	421,858	0	8,161,884	2,967,407	275%
4457	Oregon Virtual Education East	127,645	6,957	0	134,602	48,937	275%
4458	Oregon Virtual Education West	127,645	6,957	0	134,602	48,937	275%
3462	Paisley School District	1,809,934	98,648	0	1,908,582	693,901	275%
3820	Parkrose School District	42,033,986	2,290,998	0	44,324,984	16,115,185	275%
3931	Pendleton School District #16R	39,131,277	2,132,791	30,683,021	10,581,047	15,002,331	71%
3865	Perrydale School District #21	3,884,412	211,714	0	4,096,126	1,489,224	275%
3043	Philomath School District #17J	15,718,444	856,710	6,806,825	9,768,329	6,026,210	162%
4400	Phoenix School	697,667	38,025	0	735,692	267,475	275%
3958	Pilot Rock School District #2R	4,285,878	233,595	2,265,612	2,253,861	1,643,140	137%
3395	Pine Creek School	82,807	4,513	0	87,320	31,747	275%
3027	Pine-Eagle School District #61	3,037,573	165,558	0	3,203,131	1,164,559	275%
3440	Pinehurst School	272,405	14,847	0	287,252	104,436	275%
3470	Pleasant Hill School District	10,831,414	590,350	0	11,421,764	4,152,598	275%
3464	Plush School District	241,715	13,174	0	254,889	92,670	275%
3275	Port Orford-Langlois School District #2Cj	4,269,485	232,702	0	4,502,187	1,636,855	275%
3818	Portland Public Schools	812,911,698	44,306,511	608,675,766	248,542,443	311,657,866	80%
4403	Portland Village School	2,852,010	155,444	0	3,007,454	1,093,417	275%
4433	Powell Butte Community Charter School	1,008,374	54,960	0	1,063,334	386,595	275%
3252	Powers School District	1,693,868	92,322	0	1,786,190	649,403	275%
3370	Prairie City School District #4	2,504,725	136,516	0	2,641,241	960,273	275%
3432	Prospect School District	3,026,994	164,982	0	3,191,976	1,160,503	275%
4320	Rainier School District #13	11,393,771	621,000	5,992,574	6,022,197	4,368,197	138%
4422	Redmond Proficiency Academy	5,457,657	297,461	0	5,755,118	2,092,382	275%
4311	Redmond School District #2J	85,171,944	4,642,167	26,938,096	62,876,015	32,653,616	193%
4312	Reedsport School District	6,265,866	341,511	3,704,638	2,902,739	2,402,237	121%

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4432	Renaissance Public Academy	676,493	36,871	0	713,364	259,357	275%
3824	Reynolds School District	176,095,927	9,597,840	89,856,159	95,837,608	67,512,475	142%
3335	Riddle School District	5,080,240	276,891	0	5,357,131	1,947,686	275%
4350	Ridgeline Montessori	1,909,325	104,065	0	2,013,390	732,006	275%
3847	Riverdale School	11,357,067	619,000	4,615,581	7,360,486	4,354,125	169%
4451	River's Edge Academy Charter School	1,361,223	74,191	0	1,435,414	521,872	275%
3424	Rogue River School District	8,798,339	479,540	0	9,277,879	3,373,148	275%
3310	Roseburg Public Schools	68,005,297	3,706,525	36,504,218	35,207,604	26,072,187	135%
4402	Sage Community School	376,963	20,546	0	397,509	144,522	275%
3735	Salem-Keizer Public Schools	581,919,293	31,716,623	242,130,970	371,504,946	223,098,924	167%
4366	Sand Ridge Charter School	2,289,398	124,780	0	2,414,178	877,720	275%
3665	Santiam Canyon School District	6,686,874	364,458	4,634,876	2,416,456	2,563,645	94%
4450	Sauvie Island Academy	1,908,107	103,998	0	2,012,105	731,539	275%
4309	Scappoose School District	25,021,857	1,363,778	0	26,385,635	9,592,996	275%
3647	Scio School District #95C	8,380,122	456,746	0	8,836,868	3,212,810	275%
3187	Seaside Schools	21,697,222	1,182,574	8,350,764	14,529,032	8,318,382	175%
4382	Self Enhancement Inc	1,030,699	56,177	0	1,086,876	395,154	275%
4440	Sheridan Allprep Academy	829,240	45,196	0	874,436	317,918	275%
4373	Sheridan Japanese School Foundation	611,662	33,338	0	645,000	234,502	275%
4144	Sheridan School District #48J	10,715,111	584,011	0	11,299,122	4,108,009	275%
4337	Sherman County School District	3,600,089	196,217	0	3,796,306	1,380,219	275%
4411	Sherwood Charter School	1,639,849	89,377	0	1,729,226	628,693	275%
4317	Sherwood School District #88J	63,378,151	3,454,329	10,917,713	55,914,767	24,298,210	230%
4395	Siletz Valley Early College Academy	681,031	37,119	0	718,150	261,097	275%
4379	Siletz Valley School	2,303,246	125,535	0	2,428,781	883,029	275%
4270	Silver Falls School District	46,894,288	2,555,902	17,296,064	32,154,126	17,978,550	179%
4419	Silvies River Web Academy	700,771	38,194	0	738,965	268,665	275%
3296	Sisters School District	14,587,684	795,079	9,855,462	5,527,301	5,592,694	99%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

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
3537	Siuslaw School District #97J	18,704,844	1,019,479	8,885,788	10,838,535	7,171,150	151%
4232	South Coast Education Service District Region #7	11,284,088	615,022	0	11,899,110	4,326,146	275%
4452	South Columbia Family School	335,412	18,281	0	353,693	128,592	275%
3506	South Lane School District	40,052,381	2,182,994	25,698,502	16,536,873	15,355,468	108%
3319	South Umpqua School District	15,525,400	846,188	16,900,111	(528,523)	5,952,200	(9%)
4344	South Wasco County School District #1	3,842,804	209,446	0	4,052,250	1,473,272	275%
4286	Southern Oregon Education Service District	26,299,879	1,433,435	0	27,733,314	10,082,970	275%
4409	Southwest Charter School	1,631,500	88,922	0	1,720,422	625,492	275%
4109	Spray School District #1	1,317,953	71,833	0	1,389,786	505,283	275%
3487	Springfield School District #19	135,288,651	7,373,701	52,233,619	90,428,733	51,867,592	174%
4397	Springwater Environmental Sciences School	1,583,973	86,332	0	1,670,305	607,271	275%
4279	St Helens School District #502	37,899,441	2,065,651	29,819,613	10,145,479	14,530,064	70%
3750	St Paul School District	4,131,934	225,205	0	4,357,139	1,584,120	275%
3942	Stanfield School District	5,799,708	316,104	4,021,024	2,094,788	2,223,519	94%
4435	Sunny Wolf Charter School	760,628	41,457	0	802,085	291,613	275%
3397	Suntex School District	282,174	15,379	0	297,553	108,181	275%
3353	Sutherlin School District #130	17,353,835	945,844	12,732,516	5,567,163	6,653,194	84%
4396	Sweet Home Charter School	714,259	38,930	0	753,189	273,836	275%
3618	Sweet Home School District #55	26,769,637	1,459,038	20,788,489	7,440,186	10,263,068	72%
4380	The Emerson School	914,705	49,855	0	964,560	350,684	275%
4424	The Ivy School	746,488	40,686	0	787,174	286,192	275%
4371	The Lighthouse School	1,785,544	97,318	0	1,882,862	684,550	275%
4464	The Valley School Of Southern Oregon	241,217	13,147	0	254,364	92,479	275%
4351	The Village School	465,772	25,386	0	491,158	178,570	275%
4355	Three Rivers Charter School	1,500,501	81,783	0	1,582,284	575,269	275%
4338	Three Rivers U J School District	59,372,536	3,236,009	23,421,452	39,187,093	22,762,519	172%
4316	Tigard-Tualatin School District #23J	156,589,840	8,534,690	25,756,178	139,368,352	60,034,141	232%
3902	Tillamook Public Schools	25,331,656	1,380,663	19,980,235	6,732,084	9,711,768	69%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

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
3533	Triangle Lake Schools	4,023,549	219,297	0	4,242,846	1,542,567	275%
4369	Trillium Charter School	3,075,765	167,640	0	3,243,405	1,179,201	275%
4003	Troy School District #54	135,039	7,360	0	142,399	51,772	275%
3944	Ukiah School	933,968	50,905	0	984,873	358,069	275%
3928	Umatilla School District #6R	16,421,560	895,032	4,187,667	13,128,925	6,295,774	209%
3966	Union County School District	4,062,990	221,447	2,118,912	2,165,525	1,557,688	139%
4330	Vale School District #84	12,936,196	705,068	0	13,641,264	4,959,539	275%
3230	Vernonia School District	7,884,142	429,713	0	8,313,855	3,022,659	275%
3712	W W Jones School	318,784	17,375	0	336,159	122,217	275%
4224	Wallowa County Region 18	2,405,798	131,124	0	2,536,922	922,346	275%
3990	Wallowa School	3,475,416	189,422	0	3,664,838	1,332,421	275%
3195	Warrenton-Hammond School District	11,937,940	650,659	3,646,683	8,941,916	4,576,823	195%
4295	Wasco County Education Service District	3,622,852	197,458	0	3,820,310	1,388,946	275%
4388	West Lane Tech	474,393	25,856	0	500,249	181,875	275%
3075	West Linn School District	112,402,951	6,126,351	35,400,482	83,128,820	43,093,566	193%
4254	Willamette Education Service District	37,534,528	2,045,762	26,329,899	13,250,391	14,390,162	92%
4314	Willamina School District #30J	10,872,212	592,573	1,781,298	9,683,487	4,168,239	232%
3349	Winston-Dillard Schools	13,927,443	759,094	16,590,824	(1,904,287)	5,339,568	(36%)
3786	Woodburn School District	76,919,319	4,192,370	0	81,111,689	29,489,686	275%
4453	Woodland Educational Initiative	1,084,994	59,136	0	1,144,130	415,970	275%
4166	Yamhill-Carlton School District #1	12,895,086	702,827	12,048,626	1,549,287	4,943,778	31%
3324	Yoncalla School District #32	3,645,960	198,717	0	3,844,677	1,397,805	275%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Individual SLGRP Employers

Individual Community Colleges

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2901	Blue Mountain Community College	19,292,376	1,685,732	0	1,432,067	8,940,970	13,469,205	10,073,351	134%
2999	Central Oregon Community College	43,977,766	3,842,696	0	3,264,456	10,918,433	40,166,485	22,962,619	175%
2919	Chemeketa Community College	87,635,956	7,657,467	0	6,505,191	48,747,947	53,050,667	45,758,374	116%
2908	Clackamas Community College	52,146,857	4,556,496	0	3,870,846	24,849,805	35,724,394	27,228,041	131%
2900	Clatsop Community College	10,611,299	927,196	0	787,674	6,153,574	6,172,595	5,540,600	111%
2996	Columbia Gorge Community College	8,861,289	774,283	0	657,771	3,242,578	7,050,765	4,626,847	152%
2906	Klamath Community College	10,503,483	917,775	0	779,670	358,238	11,842,690	5,484,305	216%
2904	Lane Community College	90,688,908	7,924,228	0	6,731,811	55,371,862	49,973,085	47,352,447	106%
2910	Linn-Benton Community College	48,759,328	4,260,499	0	3,619,390	24,868,567	31,770,650	25,459,271	125%
2905	Mt Hood Community College	72,009,035	6,292,016	0	5,345,209	56,963,380	26,682,880	37,598,909	71%
2995	Oregon Coast Community College	3,513,614	307,013	0	260,815	1,889,201	2,192,241	1,834,604	119%
2918	Portland Community College	244,477,688	21,362,006	0	18,147,506	110,417,812	173,569,388	127,651,959	136%
2922	Rogue Community College	38,351,776	3,351,107	0	2,846,841	16,838,323	27,711,401	20,025,056	138%
2998	Southwestern Community College	20,084,684	1,754,962	0	1,490,880	11,272,729	12,057,797	10,487,048	115%
2997	Tillamook Bay Community College	3,204,177	279,975	0	237,845	1,323,237	2,398,760	1,673,034	143%
2902	Treasure Valley Community College	19,180,596	1,675,965	0	1,423,770	11,507,379	10,772,952	10,014,986	108%
2903	Umpqua Community College	23,134,801	2,021,476	0	1,717,289	9,800,770	17,072,796	12,079,641	141%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2258	City of Adair Village	321,330	(27,581)	10,727	23,852	0	328,328	167,780	196%
2103	City of Albany	53,482,325	0	(7,863,322)	3,969,977	0	49,588,980	27,925,344	178%
2235	City of Amity	471,949	0	(274,695)	35,033	0	232,287	246,424	94%
2104	City of Ashland	33,626,098	(2,886,205)	786,825	2,496,055	0	34,022,773	17,557,583	194%
2105	City of Astoria	12,932,823	(1,110,054)	1,138,371	960,000	0	13,921,140	6,752,764	206%
2234	City of Aumsville	1,661,526	(142,613)	(417,890)	123,335	0	1,224,358	867,552	141%
2272	City of Aurora	317,186	0	(270,918)	23,545	0	69,813	165,616	42%
2159	City of Baker City	7,104,595	(609,804)	(138,955)	527,372	0	6,883,208	3,709,604	186%
2150	City of Bandon	3,854,725	(330,860)	(52,660)	286,135	0	3,757,340	2,012,712	187%
2231	City of Banks	594,266	0	(309,222)	44,112	0	329,156	310,291	106%
2241	City of Bay City	634,975	(54,501)	(120,080)	47,134	0	507,528	331,547	153%
2178	City of Boardman	2,472,625	(212,231)	(59,188)	183,542	0	2,384,748	1,291,060	185%
2216	City of Brookings	5,741,619	(492,816)	(229,839)	426,199	0	5,445,163	2,997,938	182%
2204	City of Burns	1,210,748	0	(417,491)	89,873	0	883,130	632,182	140%
2109	City of Canby	11,960,038	0	(3,549,185)	887,790	0	9,298,643	6,244,833	149%
2223	City of Cannon Beach	3,787,322	(325,074)	(430,972)	281,132	0	3,312,408	1,977,518	168%
2198	City of Carlton	910,224	0	(519,162)	67,566	0	458,628	475,266	97%
2182	City of Cascade Locks	1,422,411	(122,089)	532,685	105,585	0	1,938,592	742,700	261%
2194	City of Cave Junction	895,133	(76,831)	(51,814)	66,445	0	832,933	467,386	178%
2181	City of Central Point	8,485,191	0	(1,153,891)	629,853	0	7,961,153	4,430,471	180%
2201	City of Coburg	1,235,224	0	(572,378)	91,690	0	754,536	644,962	117%
2271	City of Columbia City	857,997	(73,644)	(2,957)	63,689	0	845,085	447,996	189%
2177	City of Condon	396,925	0	215,287	29,464	0	641,676	207,251	310%
2110	City of Coquille	3,146,070	(270,034)	174,262	233,532	0	3,283,830	1,642,694	200%
2155	City of Corvallis	55,656,580	0	(13,732,665)	4,131,371	7,876,452	38,178,834	29,060,613	131%
2236	City of Creswell	1,383,284	0	(171,596)	102,681	0	1,314,369	722,270	182%
2202	City of Dallas	8,601,101	(738,252)	0	638,457	120,106	8,381,200	4,490,992	187%
2252	City of Dayton	719,736	(61,777)	(254,454)	53,426	0	456,931	375,804	122%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2294	City of Depoe Bay	1,250,582	(107,340)	(4,392)	92,830	0	1,231,680	652,981	189%
2131	City of Drain	1,152,544	(98,925)	0	85,553	0	1,139,172	601,791	189%
2245	City of Dundee	1,120,725	0	(170,749)	83,191	0	1,033,167	585,177	177%
2269	City of Durham	167,922	0	(38,004)	12,465	0	142,383	87,679	162%
2225	City of Echo	399,032	(34,250)	121,832	29,620	0	516,234	208,351	248%
2205	City of Elgin	666,122	(57,175)	(1,058,713)	49,446	0	(400,320)	347,810	(115%)
2305	City of Elkton	70,075	(6,015)	255	5,202	0	69,517	36,589	190%
2180	City of Enterprise	1,254,926	0	(4,352)	93,153	0	1,343,727	655,249	205%
2179	City of Estacada	1,771,068	(152,015)	74,818	131,466	0	1,825,337	924,748	197%
2208	City of Fairview	5,039,162	0	(918,560)	374,056	0	4,494,658	2,631,156	171%
2224	City of Falls City	274,472	0	(75,698)	20,374	0	219,148	143,313	153%
2291	City of Florence	5,771,021	0	(2,810,952)	428,381	0	3,388,450	3,013,290	112%
2220	City of Garibaldi	836,949	0	52,010	62,126	0	951,085	437,006	218%
2242	City of Gaston	91,843	(7,883)	(389,504)	6,817	0	(298,727)	47,955	(623%)
2304	City of Gladstone	5,031,819	0	(1,435,610)	373,510	0	3,969,719	2,627,322	151%
2274	City of Gold Hill	387,696	(33,277)	(238,021)	28,779	0	145,177	202,432	72%
2113	City of Grants Pass	25,510,113	0	(2,028,244)	1,893,608	0	25,375,477	13,319,890	191%
2284	City of Halsey	428,520	0	(152,131)	31,809	0	308,198	223,748	138%
2296	City of Happy Valley	6,861,672	(588,953)	0	509,340	0	6,782,059	3,582,764	189%
2268	City of Harrisburg	1,368,698	(117,478)	(61,943)	101,598	0	1,290,875	714,654	181%
2193	City of Heppner	470,388	(40,374)	(478,069)	34,917	0	(13,138)	245,609	(5%)
2160	City of Hermiston	11,064,402	0	(728,571)	821,307	0	11,157,138	5,777,184	193%
2226	City of Hines	559,412	(48,016)	(36,765)	41,525	0	516,156	292,092	177%
2138	City of Hood River	7,826,464	(671,763)	(403,709)	580,956	0	7,331,948	4,086,522	179%
2196	City of Hubbard	1,273,666	0	(10,678)	94,544	0	1,357,532	665,034	204%
2191	City of Huntington	223,725	(19,203)	319,111	16,607	0	540,240	116,816	462%
2267	City of Independence	5,121,967	(439,630)	(657,484)	380,202	0	4,405,055	2,674,392	165%
2266	City of Irrigon	881,200	(75,635)	(62,384)	65,411	0	808,592	460,111	176%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2211	City of Jefferson	568,949	(48,834)	(1,330,632)	42,233	0	(768,284)	297,072	(259%)
2229	City of John Day	1,458,365	0	(755,355)	108,254	0	811,264	761,473	107%
2256	City of Jordan Valley	114,837	(9,857)	(204,358)	8,524	0	(90,854)	59,961	(152%)
2199	City of Junction City	4,641,651	(398,404)	(156,617)	344,548	0	4,431,178	2,423,599	183%
2287	City of King City	708,371	0	(156,795)	52,582	0	604,158	369,870	163%
2148	City of Klamath Falls	17,984,045	(1,543,612)	(6,180,707)	1,334,950	0	11,594,676	9,390,217	123%
2263	City of La Grande	4,347,547	(373,160)	(1,082,033)	322,717	0	3,215,071	2,270,035	142%
2233	City of Lafayette	989,188	0	(209,871)	73,427	0	852,744	516,496	165%
2120	City of Lake Oswego	49,091,104	0	(2,582,729)	3,644,018	0	50,152,393	25,632,505	196%
2244	City of Lakeside	719,667	(61,771)	(293,489)	53,421	0	417,828	375,768	111%
2140	City of Lebanon	10,778,658	0	(3,104,143)	800,097	0	8,474,612	5,627,985	151%
2298	City of Lincoln City	13,340,141	0	(4,247,599)	990,235	0	10,082,777	6,965,442	145%
2293	City of Lowell	368,820	0	(77,704)	27,377	0	318,493	192,576	165%
2270	City of Lyons	130,840	0	(18,095)	9,712	0	122,457	68,317	179%
2170	City of Madras	3,397,232	0	(575,750)	252,176	0	3,073,658	1,773,836	173%
2247	City of Malin	202,190	(17,354)	(35,676)	15,009	0	164,169	105,572	156%
2281	City of Manzanita	1,230,023	(105,576)	(61,609)	91,304	0	1,154,142	642,246	180%
2117	City of McMinnville	33,421,156	(2,868,614)	4,959,923	2,480,842	0	37,993,307	17,450,574	218%
2102	City of Medford	71,335,051	0	0	5,295,180	24,099,918	52,530,313	37,246,994	141%
2207	City of Mill City	455,298	(39,079)	4,031	33,797	0	454,047	237,730	191%
2286	City of Millersburg	429,131	0	(33,208)	31,854	0	427,777	224,067	191%
2158	City of Milton-Freewater	8,044,501	(690,478)	624,003	597,141	0	8,575,167	4,200,368	204%
2163	City of Milwaukie	18,322,112	(1,572,629)	(723,067)	1,360,045	3,186,510	14,199,951	9,566,736	148%
2157	City of Monmouth	6,288,617	0	0	466,802	1,540,700	5,214,719	3,283,548	159%
2209	City of Monroe	195,185	0	(167,275)	14,488	0	42,398	101,914	42%
2301	City of Moro	184,772	0	(85,970)	13,716	0	112,518	96,477	117%
2302	City of Mt. Vernon	282,814	0	(96,762)	20,993	0	207,045	147,669	140%
2197	City of Myrtle Creek	1,928,002	(165,485)	(397,328)	143,115	0	1,508,304	1,006,690	150%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2183	City of Myrtle Point	2,469,825	(211,991)	(837,404)	183,334	0	1,603,764	1,289,598	124%
2777	City of Newberg	12,736,789	(1,093,228)	(382,525)	945,448	2,142,104	10,064,380	6,650,407	151%
2276	City of Newport	4,068,822	(349,236)	(1,320,312)	302,027	0	2,701,301	2,124,501	127%
2292	City of North Bend	6,870,196	(589,685)	(976,471)	509,973	0	5,814,013	3,587,215	162%
2192	City of North Plains	1,287,421	(110,502)	(155,113)	95,565	0	1,117,371	672,216	166%
2308	City of North Powder	123,262	0	(20,035)	9,150	0	112,377	64,360	175%
2166	City of Nyssa	1,496,355	(128,436)	(37,365)	111,074	0	1,441,628	781,309	185%
2143	City of Oakland	384,587	0	116,541	28,548	0	529,676	200,809	264%
2168	City of Oakridge	2,182,381	(187,319)	595,642	161,998	0	2,752,702	1,139,512	242%
2119	City of Oregon City	24,291,097	0	0	1,803,121	6,123,589	19,970,629	12,683,391	157%
2154	City of Pendleton	16,991,994	(1,458,462)	0	1,261,311	3,313,409	13,481,434	8,872,226	152%
2187	City of Philomath	2,989,888	(256,629)	(439,257)	221,939	0	2,515,941	1,561,145	161%
2249	City of Phoenix	2,240,990	0	(1,170,042)	166,348	0	1,237,296	1,170,114	106%
2161	City of Pilot Rock	634,096	(54,426)	133,473	47,069	0	760,212	331,088	230%
2184	City of Port Orford	977,511	(83,902)	(41,349)	72,560	0	924,820	510,399	181%
2121	City of Portland	670,620,667	(57,560,903)	(147,978,097)	49,779,972	0	514,861,639	350,158,915	147%
2122	City of Redmond	19,904,781	0	(5,299,818)	1,477,526	0	16,082,489	10,393,113	155%
2139	City of Reedsport	2,775,726	(238,247)	(1,686,598)	206,041	0	1,056,922	1,449,322	73%
2260	City of Riddle	590,355	0	(111,060)	43,822	0	523,117	308,249	170%
2203	City of Rockaway Beach	1,664,849	0	(311,357)	123,581	0	1,477,073	869,287	170%
2251	City of Rogue River	1,248,788	(107,186)	244,973	92,697	0	1,479,272	652,044	227%
2100	City of Roseburg	20,004,928	(1,717,069)	0	1,484,960	0	19,772,819	10,445,404	189%
2172	City of Sandy	7,684,027	(659,538)	(281,027)	570,383	0	7,313,845	4,012,150	182%
2176	City of Scappoose	3,926,004	0	(279,280)	291,426	0	3,938,150	2,049,930	192%
2254	City of Shady Cove	407,596	0	(330,828)	30,256	0	107,024	212,823	50%
2142	City of Sherwood	13,317,620	(1,143,082)	(165,229)	988,563	0	12,997,872	6,953,683	187%
2273	City of Silverton	5,536,675	(475,225)	(25,638)	410,986	614,164	4,832,634	2,890,928	167%
2221	City of Sisters	1,681,310	(144,311)	(338,129)	124,803	0	1,323,673	877,882	151%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Individual SLGRP Employers

City Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2278	City of Springfield	56,161,661	0	(20,737,710)	4,168,863	0	39,592,814	29,324,337	135%
2123	City of St Helens	7,615,941	0	852,876	565,329	0	9,034,146	3,976,599	227%
2757	City of Stayton	1,822,592	(156,437)	(86,000)	135,290	0	1,715,445	951,651	180%
2217	City of Sutherlin	3,824,921	(328,302)	(1,727,909)	283,923	0	2,052,633	1,997,150	103%
2188	City of Talent	2,524,202	0	(735,008)	187,371	0	1,976,565	1,317,991	150%
2295	City of Tigard	11,864,945	(1,018,395)	(3,181,057)	880,731	0	8,546,224	6,195,181	138%
2128	City of Tillamook	3,674,954	0	(634,081)	272,791	0	3,313,664	1,918,846	173%
2275	City of Toledo	4,128,808	(354,385)	(1,952,231)	306,480	0	2,128,672	2,155,822	99%
2237	City of Troutdale	4,982,063	0	(2,844,975)	369,817	0	2,506,905	2,601,342	96%
2288	City of Tualatin	19,711,770	(1,691,906)	1,462,875	1,463,199	0	20,945,938	10,292,334	204%
2228	City of Turner	639,809	0	(24,141)	47,493	0	663,161	334,071	199%
2175	City of Umatilla	3,596,509	(308,697)	(1,500,258)	266,968	0	2,054,522	1,877,887	109%
2145	City of Vale	928,470	(79,693)	257,191	68,920	0	1,174,888	484,793	242%
2285	City of Veneta	1,704,291	(146,283)	(216,135)	126,509	0	1,468,382	889,881	165%
2125	City of Vernonia	1,244,268	(106,798)	(373,044)	92,362	0	856,788	649,684	132%
2200	City of Wallowa	290,869	(24,966)	(84,124)	21,591	0	203,370	151,875	134%
2238	City of Warrenton	5,103,174	0	(589,960)	378,807	0	4,892,021	2,664,579	184%
2126	City of West Linn	17,221,625	0	(3,480,299)	1,278,356	0	15,019,682	8,992,126	167%
2265	City of Westfir	105,818	0	(64,764)	7,855	0	48,909	55,252	89%
2206	City of Weston	344,646	0	(240,128)	25,583	0	130,101	179,953	72%
2147	City of Wheeler	305,999	0	0	22,714	0	328,713	159,775	206%
2240	City of Wilsonville	17,377,736	(1,491,571)	(485,360)	1,289,944	0	16,690,749	9,073,638	184%
2280	City of Winston	2,356,599	(202,272)	(1,121,287)	174,930	0	1,207,970	1,230,478	98%
2185	City of Wood Village	1,568,058	(134,590)	(153,106)	116,396	0	1,396,758	818,748	171%
2303	City of Woodburn	16,379,622	(1,405,900)	(1,657,206)	1,215,854	0	14,532,370	8,552,481	170%
2300	City of Yachats	995,203	0	(287,273)	73,874	0	781,804	519,637	150%
2214	City of Yamhill	797,500	0	(231,666)	59,198	0	625,032	416,408	150%
2307	City of Yoncalla	333,507	(28,626)	(6,463)	24,756	0	323,174	174,138	186%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Individual SLGRP Employers

City		Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
Employer Number	Employer Name								
2255	Town of Canyon City	274,397	(23,552)	31,932	20,368	0	303,145	143,274	212%
2212	Town of Lakeview	1,920,876	(164,873)	(975,847)	142,586	0	922,742	1,002,969	92%

County		Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
Employer Number	Employer Name								
2021	Baker County	10,049,267	0	(2,251,187)	745,954	0	8,544,034	5,247,140	163%
2040	Benton County	49,302,793	0	(10,182,211)	3,659,732	6,339,129	36,441,185	25,743,037	142%
2036	Clatsop County	22,666,319	(1,945,502)	0	1,682,514	7,237,061	15,166,270	11,835,027	128%
2017	Columbia County	16,171,276	0	(3,790,607)	1,200,389	3,082,486	10,498,572	8,443,695	124%
2018	Coos County	28,148,898	0	1,278,304	2,089,484	0	31,516,686	14,697,709	214%
2044	Crook County	2,481,440	0	(1,321,819)	184,197	0	1,343,818	1,295,663	104%
2027	Deschutes County	114,378,363	0	(28,678,693)	8,490,272	5,771,216	88,418,726	59,721,696	148%
2022	Gilliam County	3,923,733	(336,783)	(156,567)	291,258	0	3,721,641	2,048,744	182%
2012	Grant County	6,443,530	(553,063)	(5,330,179)	478,301	0	1,038,589	3,364,435	31%
2004	Harney County	8,005,685	(687,146)	(844,585)	594,260	0	7,068,214	4,180,101	169%
2035	Hood River County	13,192,723	0	(2,899,476)	979,292	5,115,286	6,157,253	6,888,469	89%
2005	Jackson County	95,853,546	(8,227,329)	2,405,067	7,115,180	7,476,694	89,669,770	50,049,119	179%
2042	Josephine County	27,375,182	(2,349,674)	2,738,713	2,032,052	0	29,796,273	14,293,720	208%
2007	Klamath County	7,220,778	0	(5,448,564)	535,996	0	2,308,210	3,770,268	61%
2000	Lake County	8,198,445	(703,691)	(980,727)	608,568	0	7,122,595	4,280,749	166%
2043	Lincoln County	8,441,510	(724,554)	(4,100,549)	626,611	0	4,243,018	4,407,663	96%
2009	Marion County	153,066,066	0	(35,087,566)	11,362,048	18,034,492	111,306,056	79,922,153	139%
2038	Multnomah County	632,950,824	(54,327,615)	(85,758,014)	46,983,751	0	539,848,946	330,489,925	163%
2016	Sherman County	4,483,562	(384,834)	368,964	332,813	0	4,800,505	2,341,054	205%
2013	Umatilla County	28,796,823	(2,471,697)	0	2,137,580	9,159,025	19,303,681	15,036,018	128%
2020	Wasco County	10,768,741	(924,306)	(1,333,773)	799,360	0	9,310,022	5,622,807	166%
2011	Washington County	241,402,671	(20,720,143)	408,186	17,919,248	0	239,009,962	126,046,365	190%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2742	Amity Fire District	153,721	(13,194)	(57,022)	11,411	0	94,916	80,264	118%
2631	Arch Cape Water-Sanitary District	223,001	0	(68,964)	16,553	0	170,590	116,438	147%
2602	Aumsville Rural Fire Protection District	425,231	0	(127,672)	31,565	0	329,124	222,031	148%
2804	Aurora Rural Fire Protection District	582,779	0	(301,058)	43,259	0	324,980	304,293	107%
2728	Baker County Library District	1,066,310	0	(94,967)	79,152	0	1,050,495	556,765	189%
2601	Baker Valley Irrigation District	136,070	0	(210,039)	10,100	0	(63,869)	71,048	(90%)
2749	Black Butte Ranch Police	772,616	(66,315)	(284,270)	57,351	0	479,382	403,415	119%
2595	Canby Fire District	3,391,858	0	(480,124)	251,777	0	3,163,511	1,771,030	179%
2731	Canby Utility Board	3,292,896	(282,637)	26,318	244,431	0	3,281,008	1,719,358	191%
2840	Cannon Beach Rural Fire Protection District	248,157	(21,300)	(565)	18,421	0	244,713	129,573	189%
2820	Central Oregon Coast Fire & Rescue District	791,871	0	(281,276)	58,780	0	569,375	413,469	138%
2569	Central Oregon Intergovernmental Council	9,946,746	0	(7,203,707)	738,340	0	3,481,379	5,193,581	67%
2563	Central Oregon Irrigation District	3,241,203	(278,200)	438,336	240,594	0	3,641,933	1,692,367	215%
2567	Charleston Rural Fire Protection District	356,490	0	(101,947)	26,462	0	281,005	186,138	151%
2699	Chetco Library Board	430,609	(36,960)	(9,637)	31,964	0	415,976	224,839	185%
2745	Clackamas County Fire District	50,514,744	0	0	3,749,694	9,371,605	44,892,833	26,375,847	170%
2761	Clackamas River Water	5,027,024	(431,481)	786,607	373,154	0	5,755,304	2,624,818	219%
2538	Clackamas Vector Control	355,509	(30,514)	96,858	26,389	0	448,242	185,626	241%
2707	Clatskanie Library	155,240	(13,325)	3,809	11,523	0	157,247	81,057	194%
2526	Clatskanie PUD	6,481,691	(556,338)	1,837,087	481,134	0	8,243,574	3,384,360	244%
2588	Clatskanie Rural Fire Protection District	1,598,115	0	(433,087)	118,628	0	1,283,656	834,442	154%
2617	Clean Water Services	52,917,528	0	(3,306,688)	3,928,052	13,557,837	39,981,055	27,630,440	145%
2681	Cloverdale Rural Fire Protection District	256,392	(22,007)	42,015	19,032	0	295,432	133,873	221%
2801	Coburg Rural Fire Protection District	257,206	0	(82,902)	19,092	0	193,396	134,298	144%
2649	Colton Fire Department	179,273	0	(52,885)	13,307	0	139,695	93,606	149%
2671	Columbia 911 Communications District	2,426,265	(208,252)	(107,744)	180,101	0	2,290,370	1,266,854	181%
2687	Columbia Drainage Vector Control District	259,880	(22,306)	173,430	19,291	0	430,295	135,694	317%
2528	Columbia River Fire & Rescue	7,716,473	(662,322)	(2,555,094)	572,791	0	5,071,848	4,029,091	126%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2612	Community Services Consortium	7,074,199	(607,195)	(617,278)	525,116	0	6,374,842	3,693,733	173%
2860	Coos County Airport District	1,350,896	0	(369,355)	100,277	0	1,081,818	705,359	153%
2603	Corbett Water District	414,160	(35,548)	0	30,743	0	409,355	216,250	189%
2545	Council of Governments	13,844,273	(1,188,286)	(7,686)	1,027,656	0	13,675,957	7,228,670	189%
2834	Crescent Rural Fire Protection District	236,177	0	(31,806)	17,531	0	221,902	123,318	180%
2844	Crook County Rural Fire Protection District #1	3,282,640	(281,757)	(37,341)	243,669	0	3,207,211	1,714,003	187%
2647	Crooked River Ranch Rural Fire Protection District	484,870	(41,618)	(42,277)	35,992	0	436,967	253,171	173%
2571	Crystal Springs Water District	620,253	0	(55,356)	46,041	0	610,938	323,860	189%
2718	Curry Library	265,895	0	(225,386)	19,737	0	60,246	138,835	43%
2576	Depoe Bay Rural Fire Protection District	925,770	(79,461)	(39,116)	68,720	0	875,913	483,383	181%
2822	Deschutes County Rural Fire Protection District #2	237,348	(20,372)	(4,754)	17,618	0	229,840	123,929	185%
2642	Dexter Rural Fire Protection District	85,938	(7,376)	(19,375)	6,379	0	65,566	44,872	146%
2851	East Umatilla County Rural Fire Protection District	131,110	(11,253)	(25,009)	9,732	0	104,580	68,458	153%
2784	Eisenschmidt Pool	393,930	0	(74,844)	29,241	0	348,327	205,687	169%
2557	Estacada Fire Department	1,947,083	(167,123)	(1,438,982)	144,531	0	485,509	1,016,653	48%
2798	Fairview Water District	103,508	(8,884)	(13,898)	7,683	0	88,409	54,046	164%
2789	Farmers Irrigation District	778,791	0	(604,492)	57,809	0	232,108	406,639	57%
2824	Glide Fire Department	124,474	0	(25,203)	9,240	0	108,511	64,993	167%
2573	Goshen Fire District	188,378	0	190,932	13,983	0	393,293	98,360	400%
2511	Grants Pass Irrigation District	946,307	(81,224)	47,002	70,244	0	982,329	494,106	199%
2765	Green Sanitary	591,280	(50,751)	(40,518)	43,891	0	543,902	308,732	176%
2855	Harney Hospital	17,514,415	0	(3,361,992)	1,300,090	0	15,452,513	9,145,004	169%
2819	Harrisburg Fire/Rescue	261,578	(22,452)	(10,580)	19,417	0	247,963	136,581	182%
2838	High Desert Parks & Recreation District	48,472	(4,160)	1,001	3,598	0	48,911	25,309	193%
2607	Hoodland Fire District #74	1,757,238	(150,828)	(153,042)	130,439	0	1,583,807	917,527	173%
2510	Horsefly Irrigation District	110,135	0	38,065	8,175	0	156,375	57,506	272%
2773	Housing Authority of Jackson County	5,126,884	(440,052)	424,676	380,567	0	5,492,075	2,676,959	205%
2829	Hubbard Rural Fire Protection District	4,370	0	(70,890)	324	0	(66,196)	2,282	(2901%)

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2015

Individual SLGRP Employers

Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2564	Illinois Valley Fire District	834,820	0	(434,371)	61,968	0	462,417	435,894	106%
2651	Imbler Rural Fire Protection District	55,887	(4,797)	1,192	4,148	0	56,430	29,181	193%
2715	Jackson County Fire District #3	12,887,699	(1,106,181)	(3,630,277)	956,650	0	9,107,891	6,729,203	135%
2620	Jackson County Fire District #4	580,400	0	0	43,083	0	623,483	303,051	206%
2541	Jackson County Vector Control District	365,673	0	(66,435)	27,144	0	326,382	190,933	171%
2712	Jefferson County EMS	860,249	(73,837)	16,339	63,856	0	866,607	449,172	193%
2846	Jefferson County Library District	362,612	0	(12,384)	26,917	0	377,145	189,335	199%
2561	Jefferson Rural Fire Protection District	718,926	0	(389,629)	53,366	0	382,663	375,381	102%
2763	Junction City Fire Department	406,139	0	(91,899)	30,148	0	344,388	212,062	162%
2559	Keizer Fire Department	4,781,274	0	(1,169,513)	354,913	0	3,966,674	2,496,502	159%
2710	Klamath County Emergency Communications District	1,266,182	(108,679)	111,557	93,988	0	1,363,048	661,126	206%
2721	Klamath Housing Authority	805,864	0	(214,084)	59,819	0	651,599	420,775	155%
2624	Klamath Vector Control	134,148	(11,514)	28,913	9,958	0	161,505	70,044	231%
2579	La Pine Rural Fire Protection District	3,501,658	0	(973,962)	259,927	0	2,787,623	1,828,361	152%
2768	Lake County Library District	244,344	(20,973)	9,087	18,138	0	250,596	127,582	196%
2522	Lane Council of Governments	19,008,778	0	(1,545,380)	1,411,016	0	18,874,414	9,925,273	190%
2883	Lane Fire Authority	4,727,607	0	(691,373)	350,929	0	4,387,163	2,468,480	178%
2849	Lebanon Aquatic District	362,649	0	(28,556)	26,919	0	361,012	189,354	191%
2705	Lebanon Fire District	5,847,485	0	(1,042,011)	434,057	0	5,239,531	3,053,215	172%
2753	Linn-Benton Housing Authority	2,272,275	0	(941,082)	168,670	0	1,499,863	1,186,449	126%
2572	Local Government Personnel Institute	556,523	(47,768)	20,554	41,311	0	570,620	290,584	196%
2580	Marion County Fire District #1	7,746,612	0	639,396	575,029	0	8,961,037	4,044,828	222%
2598	Marion County Housing Authority	1,240,807	0	(1,716,288)	92,105	0	(383,376)	647,877	(59%)
2628	McKenzie Fire And Rescue	710,936	(61,021)	(219,929)	52,773	0	482,759	371,209	130%
2592	Medford Irrigation District	842,777	0	(128,918)	62,559	0	776,418	440,049	176%
2594	Metro	115,928,646	(9,950,420)	(6,228,221)	8,605,349	18,565,514	89,789,840	60,531,163	148%
2663	Metropolitan Area Communications Commission	1,617,477	(138,832)	(101,881)	120,065	0	1,496,829	844,552	177%
2811	Mid-Columbia Center For Living	11,075,303	(950,619)	97,305	822,116	0	11,044,105	5,782,876	191%

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Special Districts

Employer Number	Employer Name	Allocated Pooled Tier 1/Tier 2 UAL	Allocated Pre-SLGRP Pooled Liability	Transition Liability	Allocated OPSRP UAL	Side Accounts	UAL (reflecting adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
2657	Mid-Willamette Valley Senior Service Agency	21,028,160	0	(4,424,489)	1,560,914	0	18,164,585	10,979,676	165%
2853	Mill City Rural Fire Protection District	101,698	0	(53,606)	7,549	0	55,641	53,101	105%
2752	Mist-Birkenfeld Rural Fire Protection District	243,555	0	(183,900)	18,079	0	77,734	127,170	61%
2758	Mohawk Valley Rural Fire District	171,182	(14,693)	(82,026)	12,707	0	87,170	89,381	98%
2568	Molalla Rural Fire Protection District #73	2,054,391	0	220,609	152,497	0	2,427,497	1,072,683	226%
2555	Monroe Fire Department	126,343	0	(56,568)	9,378	0	79,153	65,969	120%
2873	Mosier Fire District	76,717	0	(74,220)	5,695	0	8,192	40,057	20%
2778	Mulino Water District #23	123,051	(10,562)	1,187	9,134	0	122,810	64,250	191%
2806	Multnomah County Rural Fire Protection District #14	107,703	(9,244)	(513)	7,995	0	105,941	56,236	188%
2508	Multnomah Drainage	2,877,572	(246,989)	253,275	213,601	0	3,097,459	1,502,500	206%
2869	Nehalem Bay Fire & Rescue	460,471	0	0	34,181	0	494,652	240,431	206%
2780	Nehalem Bay Health District	104,485	(8,968)	(15,159)	7,756	0	88,114	54,556	162%
2858	Nesika Beach-Ophir Water District	183,383	0	(30,435)	13,612	0	166,560	95,752	174%
2716	Neskowin Water District	231,426	(19,864)	(455)	17,179	0	228,286	120,837	189%
2674	Nestucca Rural Fire District	470,020	(40,343)	(176,698)	34,889	0	287,868	245,417	117%
2818	Netarts Water District	266,495	(22,874)	(26,656)	19,782	0	236,747	139,148	170%
2830	Netarts-Oceanside Rural Fire Protection District	218,598	(18,763)	(6,144)	16,226	0	209,917	114,139	184%
2604	Netarts-Oceanside Sanitary District	650,481	0	(292,677)	48,285	0	406,089	339,643	120%
2837	NORCOM	2,378,294	0	(595,634)	176,540	0	1,959,200	1,241,806	158%
2781	North Bend/Coos-Curry Housing Authority	678,963	(58,277)	1,136,508	50,399	0	1,807,593	354,515	510%
2884	North Central Public Health District	1,649,832	0	0	122,467	0	1,772,299	861,446	206%
2638	North Douglas County Fire and EMS	210,475	0	(147,892)	15,624	0	78,207	109,898	71%
2793	North Lincoln Fire & Rescue District #1	1,164,516	0	(208,230)	86,442	0	1,042,728	608,042	171%
2839	North Morrow Vector Control District	230,351	(19,772)	1,446	17,099	0	229,124	120,276	191%
2792	North Wasco County Parks And Recreation District	645,246	(55,383)	0	47,896	0	637,759	336,910	189%
2825	Northern Oregon Corrections	6,043,373	0	(2,791,002)	448,598	0	3,700,969	3,155,496	117%
2504	Oak Lodge Water District	1,769,943	0	192,409	131,382	0	2,093,734	924,161	227%
2852	Ochoco Irrigation District	947,258	(81,305)	(239,521)	70,315	0	696,747	494,603	141%

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2562	Odell Rural Fire Protection District	77,148	(6,622)	17,893	5,727	0	94,146	40,282	234%
2816	Odell Sanitary District	455,129	0	(17,955)	33,784	0	470,958	237,642	198%
2880	Oregon Health & Science University	642,055,964	0	(226,284,710)	47,659,623	14,781,832	448,649,045	335,244,097	134%
2531	Oregon School Boards Association	5,597,141	0	27,538	415,474	0	6,040,153	2,922,500	207%
2774	Oregon Trail Library District	212,709	(18,257)	(11,450)	15,789	0	198,791	111,064	179%
2684	Parkdale Fire District	219,695	0	5,787	16,308	0	241,790	114,712	211%
2694	Philomath Fire Department	291,383	(25,010)	(55,186)	21,629	0	232,816	152,143	153%
2650	Pleasant Hill Fire Department	109,463	(9,395)	(13,616)	8,125	0	94,577	57,155	165%
2513	Port of Coos Bay	2,477,684	0	(215,443)	183,918	0	2,446,159	1,293,702	189%
2741	Port of Garibaldi	612,001	(52,529)	(76,741)	45,429	0	528,160	319,551	165%
2625	Port of Newport	1,346,903	0	(744,310)	99,980	0	702,573	703,274	100%
2512	Port of Portland	126,777,001	(10,881,560)	(824,465)	9,410,619	32,065,256	92,416,339	66,195,540	140%
2501	Port of The Dalles	420,451	(36,088)	(234,052)	31,210	0	181,521	219,535	83%
2713	Port of Tillamook Bay	1,613,591	(138,498)	(156,593)	119,776	0	1,438,276	842,523	171%
2673	Port Orford Library	53,024	(4,551)	(38,197)	3,936	0	14,212	27,686	51%
2519	Portland Housing Authority	28,776,323	0	(6,867,312)	2,136,058	0	24,045,069	15,025,314	160%
2542	Rainbow Water District	951,516	(81,671)	98,674	70,631	0	1,039,150	496,826	209%
2776	Rainier Cemetery District	85,724	0	(88,130)	6,363	0	3,957	44,760	9%
2590	Redmond Fire & Rescue	8,416,758	0	(2,107,892)	624,773	0	6,933,639	4,394,739	158%
2549	Rogue River Fire District	1,910,093	(163,948)	(475,417)	141,786	0	1,412,514	997,339	142%
2585	Rogue River Valley Irrigation District	573,354	0	232,230	42,560	0	848,144	299,372	283%
2669	Roseburg Urban Sanitary Authority	1,813,650	0	(451,553)	134,627	0	1,496,724	946,982	158%
2802	Rural Road Assessment District #3	332,061	(28,502)	3,735	24,649	0	331,943	173,383	191%
2551	Sandy Fire Department	2,126,037	(182,483)	(616,563)	157,815	0	1,484,806	1,110,092	134%
2544	Santa Clara Rural Fire Protection District	290,356	0	(25,060)	21,553	0	286,849	151,607	189%
2709	Scappoose Public Library	230,256	0	(109,748)	17,092	0	137,600	120,226	114%
2739	Scappoose Rural Fire Protection District	2,653,196	(227,730)	(84,519)	196,946	0	2,537,893	1,385,344	183%
2605	Scio Fire District	225,414	0	(135,747)	16,732	0	106,399	117,698	90%

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2734	Seal Rock Water District	927,208	0	(231,878)	68,826	0	764,156	484,134	158%
2630	Sheridan Fire District	668,326	0	(150,912)	49,610	0	567,024	348,961	162%
2790	Silver Falls Library District	890,065	0	(91,413)	66,069	0	864,721	464,740	186%
2659	Silverton Fire District	748,875	(64,278)	(106,464)	55,589	0	633,722	391,019	162%
2692	Siuslaw Public Library	702,865	(60,329)	(79,759)	52,173	0	614,950	366,995	168%
2794	Siuslaw Rural Fire Protection District #1	1,235,998	0	(24,447)	91,748	0	1,303,299	645,366	202%
2599	South Suburban Sanitary District	1,488,474	0	(137,069)	110,489	0	1,461,894	777,194	188%
2766	Southwest Lincoln County Water District	618,350	(53,074)	(36,466)	45,900	0	574,710	322,866	178%
2706	Stanfield Fire District	7,521	(646)	(53,632)	558	0	(46,199)	3,927	(1176%)
2696	Stayton Fire District	869,546	0	(70,177)	64,546	0	863,915	454,026	190%
2799	Sublimity Fire District	206,036	0	(107,472)	15,294	0	113,858	107,580	106%
2641	Suburban East Salem Water District	635,207	0	(72,427)	47,151	0	609,931	331,668	184%
2857	Sunriver Service District	3,428,019	0	(1,492,458)	254,461	0	2,190,022	1,789,911	122%
2810	Sutherlin Water Control District	112,383	(9,646)	(8,676)	8,342	0	102,403	58,680	175%
2847	Sweet Home Fire and Ambulance District	1,908,050	(163,772)	(84,148)	141,634	0	1,801,764	996,272	181%
2582	Talent Irrigation District	1,084,332	(93,071)	64,983	80,490	0	1,136,734	566,175	201%
2553	Tangent Rural Fire Protection District	287,956	0	224,499	21,375	0	533,830	150,354	355%
2652	The Oregon Consortium	369,047	0	0	27,394	0	396,441	192,695	206%
2626	Tillamook Peoples Utility District	14,997,247	(1,287,248)	0	1,113,241	164,864	14,658,376	7,830,686	187%
2864	Tri-City Water and Sanitary Authority	744,867	(63,934)	(74,046)	55,291	0	662,178	388,926	170%
2660	Tualatin Valley Fire & Rescue	95,736,574	(8,217,289)	(16,833,926)	7,106,497	0	77,791,856	49,988,043	156%
2587	Tualatin Valley Irrigation District	370,717	0	(141,275)	27,518	0	256,960	193,567	133%
2842	Tualatin Valley Water District	18,564,677	0	(2,999,894)	1,378,050	1,185,115	15,757,718	9,693,389	163%
2772	Umatilla County Soil & Water District	132,368	(11,361)	(38,568)	9,826	0	92,265	69,115	133%
2732	Umatilla County Special Library District	323,521	0	(132,745)	24,015	0	214,791	168,924	127%
2653	Umatilla Fire Department	251,620	0	(65,073)	18,678	0	205,225	131,381	156%
2826	Wasco County Soil-Water Conservation District	651,682	0	(212,264)	48,374	0	487,792	340,270	143%
2695	Washington County Consolidated Communications Agency	12,912,680	(1,108,325)	461,977	958,504	0	13,224,836	6,742,247	196%

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2578	Washington County Fire District #2	2,559,722	0	95,763	190,007	0	2,845,492	1,336,537	213%
2540	West Extension Irrigation District	501,004	(43,002)	(185,755)	37,189	0	309,436	261,595	118%
2867	West Multnomah Soil And Water Conservation District	910,491	0	0	67,585	0	978,076	475,405	206%
2589	West Slope Water District	736,613	0	205,890	54,679	0	997,182	384,616	259%
2606	West Valley Housing Authority	1,756,895	0	(365,368)	130,414	0	1,521,941	917,348	166%
2754	Western Lane Ambulance District	2,488,741	(213,614)	(28,534)	184,738	0	2,431,331	1,299,475	187%
2686	Weston Cemetery	52,626	0	(39,295)	3,906	0	17,237	27,478	63%
2817	Wickiup Water District	185,293	(15,904)	(1,233)	13,754	0	181,910	96,749	188%
2552	Winston-Dillard Fire District	1,764,803	(151,477)	938,571	131,001	0	2,682,898	921,477	291%
2600	Winston-Dillard Water District	808,491	0	(115,631)	60,014	0	752,874	422,147	178%
2676	Woodburn Fire District	2,738,231	0	620,052	203,258	0	3,561,541	1,429,744	249%
2843	Yachats Rural Fire Protection District	838,700	0	(46,002)	62,256	0	854,954	437,920	195%
2726	Yamhill Communications Agency	1,541,775	(132,334)	(11,208)	114,446	0	1,512,679	805,025	188%

State

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1000	State Agencies	5,378,285,447	469,944,593	0	399,228,524	1,898,222,621	4,349,235,943	2,808,226,304	155%