

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

Rate Pools

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	UAL (excluding Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
OPSRP	3,064.1	2,024.6	1,039.5	9,115.8	11%
School District Pool (Tier 1/Tier 2)	27,059.9	20,277.9	6,782.0	2,872.7	236%
State & Local Government Rate Pool (Tier 1/Tier 2)	37,169.9	28,465.3	8,704.6	5,390.8	161%
State Judiciary (Tier 1/Tier 2)	257.2	232.9	24.3	23.4	104%

Rate Pools With Adjustments

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	Pre-SLGRP Liabilities	Side Accounts	UAL (after adjustments)	Combined Valuation Payroll	UAL as a % of Payroll
School District Pool (Tier 1/Tier 2)	27,059.9	20,277.9	0.0	3,083.3	3,698.7	2,872.7	129%
State & Local Government Rate Pool (Tier 1/Tier 2)	37,169.9	28,465.3	-438.3	2,697.2	6,445.6	5,390.8	120%

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	1,690,436	1,685,442	35,385	0	40,379	309,517	13%
2106	City of Beaverton	228,148,252	179,125,005	4,214,226	0	53,237,473	36,862,844	144%
2107	City of Bend	175,293,189	133,491,498	4,214,879	12,433,224	33,583,346	36,868,563	91%
2149	City of Canyonville	1,863,084	1,440,845	31,948	0	454,187	279,461	163%
2186	City of Chiloquin	306,561	352,984	20,275	0	(26,148)	177,348	(15%)
2162	City of Clatskanie	8,189,911	6,181,484	110,659	0	2,119,086	967,961	219%
2152	City of Coos Bay	53,256,432	42,228,086	764,465	0	11,792,811	6,686,955	176%
2165	City of Cornelius	18,417,725	16,019,875	242,477	0	2,640,327	2,121,002	124%
2127	City of Cottage Grove	44,292,348	37,939,466	453,335	0	6,806,217	3,965,429	172%
2257	City of Culver	839,407	618,520	13,509	0	234,396	118,163	198%
2262	City of Dufur	852,957	712,173	9,909	0	150,693	86,676	174%
2282	City of Eagle Point	3,386,913	2,394,813	88,428	0	1,080,528	773,505	140%
2111	City of Eugene	864,959,317	720,594,457	10,895,699	0	155,260,559	95,307,300	163%

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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	569,684	485,723	8,895	0	92,856	77,810	119%
2309	City of Gearhart	2,250,898	1,926,215	61,812	0	386,495	540,688	71%
2264	City of Gervais	1,329,370	1,168,826	70,685	0	231,229	618,303	37%
2250	City of Gold Beach	3,375,595	3,129,706	79,874	0	325,763	698,676	47%
2114	City of Gresham	288,545,125	225,662,414	4,774,213	17,901,140	49,755,784	41,761,187	119%
2210	City of Helix	135,102	135,067	4,215	0	4,250	36,871	12%
2115	City of Hillsboro	219,498,006	172,759,359	6,457,470	0	53,196,117	56,485,044	94%
2222	City of Jacksonville	4,753,921	4,234,587	118,715	0	638,049	1,038,429	61%
2232	City of Joseph	1,183,083	903,550	16,391	0	295,924	143,379	206%
2279	City of Keizer	23,337,146	19,083,628	733,888	0	4,987,406	6,419,498	78%
2283	City of Maupin	1,033,338	1,075,329	33,472	0	(8,519)	292,788	(3%)
2246	City of Merrill	444,524	489,014	10,942	0	(33,548)	95,711	(35%)
2195	City of Metolius	397,234	749,885	11,667	0	(340,984)	102,050	(334%)
2290	City of Molalla	13,985,983	13,818,056	292,959	0	460,886	2,562,585	18%
2174	City of Mt Angel	5,419,613	4,822,582	91,066	0	688,097	796,573	86%
2118	City of Ontario	43,492,688	33,239,837	316,921	0	10,569,772	2,772,185	381%
2215	City of Powers	46,595	138,439	5,595	0	(86,249)	48,944	(176%)
2218	City of Prairie City	1,929,150	1,689,674	17,754	0	257,230	155,302	166%
2146	City of Prineville	21,184,360	16,937,673	441,798	3,095,644	1,592,841	3,864,509	41%
2297	City of Rainier	5,012,677	4,621,424	109,074	0	500,327	954,098	52%
2101	City of Salem	575,755,235	422,274,077	8,748,083	57,527,917	104,701,324	76,521,581	137%
2219	City of Sheridan	4,710,044	4,266,358	111,776	0	555,462	977,728	57%
2213	City of Stanfield	1,948,398	2,677,365	49,989	0	(678,978)	437,262	(155%)
2129	City of Sweet Home	7,283,771	8,111,359	104,021	0	(723,567)	909,894	(80%)
2261	City of Waldport	3,339,642	3,599,425	72,760	0	(187,023)	636,448	(29%)
2206	City of Weston	1,100,166	1,050,347	17,881	0	67,700	156,407	43%
2189	City of Willamina	1,775,684	2,632,412	32,805	0	(823,923)	286,949	(287%)
2253	Town of Butte Falls	258,036	278,186	7,442	0	(12,708)	65,100	(20%)

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

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	853,817,702	668,009,480	15,042,328	0	200,850,550	131,578,857	153%
2002	Curry County	61,802,543	50,398,447	491,262	0	11,895,358	4,297,190	277%
2003	Douglas County	352,700,431	272,545,357	2,821,810	0	82,976,884	24,683,050	336%
2006	Jefferson County	36,202,532	30,949,852	686,183	0	5,938,863	6,002,205	99%
2008	Lane County	734,035,783	605,171,349	8,909,376	0	137,773,810	77,932,450	177%
2014	Linn County	234,410,147	180,267,989	3,883,903	0	58,026,061	33,973,436	171%
2039	Malheur County	45,550,816	41,395,207	880,410	0	5,036,019	7,701,161	65%
2037	Polk County	92,628,817	73,270,515	1,572,790	0	20,931,092	13,757,575	152%
2050	Wallowa County	1,340,855	1,464,839	30,990	0	(92,994)	271,075	(34%)
2015	Yamhill County	74,720,280	64,662,813	2,741,514	0	12,798,981	23,980,678	53%

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	2,393,369	2,207,562	61,013	0	246,820	533,698	46%
2702	Banks Fire District #13	878,585	580,633	21,271	0	319,223	186,062	172%
2596	Bend Parks & Recreation	18,905,398	15,166,419	792,222	0	4,531,201	6,929,756	65%
2648	Black Butte Ranch Rural Fire Protection District	4,795,182	4,211,458	88,728	0	672,452	776,122	87%
2833	Boardman Rural Fire Protection District	388,362	364,641	46,203	0	69,924	404,148	17%
2779	Brownsville Rural Fire Protection District	558,462	424,262	10,029	0	144,229	87,726	164%
2569	Central Oregon Intergovernmental Council	13,924,080	11,995,705	511,923	0	2,440,298	4,477,917	55%
2678	Central Oregon Regional Housing Authority	2,217,679	2,167,404	98,206	0	148,481	859,032	17%
2645	Chiloquin Agency Lake Rural Fire Protection District	461,228	332,916	3,678	0	131,990	32,170	410%
2518	Clackamas County Housing Authority	16,010,121	12,694,790	233,291	0	3,548,622	2,040,650	174%
2870	Clackamas River Water Providers	39,425	19,485	16,490	0	36,430	144,239	25%
2679	Columbia River Public Utility District	18,631,347	14,633,041	464,722	0	4,463,028	4,065,031	110%
2828	Deschutes Public Library District	8,193,622	6,469,449	456,382	0	2,180,555	3,992,085	55%
2527	Deschutes Valley Water District	12,194,300	9,356,834	194,078	0	3,031,544	1,697,650	179%
2729	Douglas County Fire District #2	39,164,166	23,722,884	690,766	0	16,132,048	6,042,295	267%
2743	Douglas Soil & Water Conservation District	461,101	689,577	18,166	0	(210,310)	158,904	(132%)

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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
2529	East Fork Irrigation District	1,826,051	1,934,328	32,774	0	(75,503)	286,685	(26%)
2618	Estacada Cemetery District	84,441	329,492	5,880	0	(239,171)	51,430	(465%)
2132	Eugene Water & Electric Board	352,196,617	253,805,142	5,173,138	5,484,319	98,080,294	45,250,685	217%
2623	Evans Valley Fire District #6	400,896	562,525	10,329	0	(151,300)	90,352	(167%)
2785	Fern Ridge Community Library	369,684	502,692	22,015	0	(110,992)	192,570	(58%)
2608	Gaston Rural Fire Protection District	484,761	408,532	12,379	0	88,608	108,279	82%
2698	Halsey Shedd Rural Fire Protection District	639,782	742,316	17,017	0	(85,517)	148,848	(57%)
2771	Harbor Water PUD	820,895	991,048	37,451	0	(132,702)	327,589	(41%)
2815	Hermiston Rural Fire Protection District	6,949,344	4,918,246	252,352	0	2,283,450	2,207,387	103%
2717	Ice Fountain Water District	897,711	820,816	34,897	0	111,792	305,250	37%
2556	Jackson County Fire District #5	18,877,511	14,840,834	257,804	0	4,294,481	2,255,075	190%
2575	Jefferson County Rural Fire Protection District #1	2,295,670	1,945,969	35,503	0	385,204	310,549	124%
2841	Jefferson County Soil & Water Conservation District	208,639	174,278	21,919	0	56,280	191,735	29%
2646	Keno Rural Fire Protection District	1,014,651	960,286	13,570	0	67,935	118,700	57%
2515	Klamath County Fire District #1	44,744,795	33,469,217	571,610	0	11,847,188	5,000,010	237%
2760	Knappa Svensen Burnside Rural Fire Protection District	558,717	487,092	11,040	0	82,665	96,567	86%
2879	LaGrande Rural Fire Protection District	0	(2)	8,625	0	8,627	75,446	11%
2881	Lake Chinook Fire and Rescue District	0	(13)	4,076	0	4,089	35,652	11%
2644	Lakeside Water District	706,891	583,390	18,425	0	141,926	161,166	88%
2521	League of Oregon Cities	19,985,347	14,507,273	763,339	0	6,241,413	6,677,111	93%
2597	Mapleton Water District	221,818	217,395	7,627	0	12,050	66,719	18%
2877	Mid-Columbia Fire And Rescue V1-801	55,997	34,897	215,987	0	237,087	1,889,293	13%
2782	Millington Rural Fire Protection District	290,282	371,916	6,400	0	(75,234)	55,985	(134%)
2873	Mosier Fire District	0	(1,516)	4,405	0	5,921	38,534	15%
2861	Mt Angel Fire District	7,355	8,867	7,266	0	5,754	63,558	9%
2724	Nehalem Bay Wastewater Agency	1,869,020	1,791,852	42,854	0	120,022	374,854	32%
2740	Neskowin Regional Sanitary Authority	192,267	258,803	21,602	0	(44,934)	188,956	(24%)
2835	North Clackamas County Water Commission	612,972	434,442	23,827	0	202,357	208,423	97%
2637	Northeast Oregon Housing Authority	4,103,295	3,341,768	86,319	0	847,846	755,052	112%

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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
2550	Nyssa Road Assessment District #2	1,887,894	1,328,253	22,068	0	581,709	193,031	301%
2524	Oak Lodge Sanitary District	10,729,670	8,520,732	230,327	0	2,439,265	2,014,729	121%
2685	Oregon Community College Association	1,631,176	1,843,244	71,163	0	(140,905)	622,484	(23%)
2876	Oregon Municipal Electric Utilities Association	28,880	35,378	11,150	0	4,652	97,533	5%
2533	Owyhee Irrigation District	9,470,845	6,932,463	147,019	0	2,685,401	1,286,014	209%
2688	Polk County Fire District #1	4,937,704	3,853,496	112,015	0	1,196,223	979,822	122%
2613	Polk Soil & Water Conservation District	451,078	365,179	21,785	0	107,684	190,563	57%
2507	Port of Astoria	6,228,155	5,452,817	162,126	0	937,464	1,418,154	66%
2633	Port of Cascade Locks	6,629,236	6,314,643	44,251	0	358,844	387,075	93%
2788	Port of Hood River	2,932,042	2,370,756	119,526	0	680,812	1,045,521	65%
2570	Port of St Helens	2,101,780	2,023,680	89,392	0	167,492	781,936	21%
2581	Port of Umatilla	1,936,061	1,514,304	16,913	0	438,670	147,945	297%
2689	Redmond Area Park & Recreation District	1,421,829	1,488,341	84,572	0	18,060	739,768	2%
2672	Rockwood Water PUD	9,725,263	7,886,747	138,068	0	1,976,584	1,207,711	164%
2747	Salem Housing Authority	14,947,652	12,030,592	246,994	0	3,164,054	2,160,512	146%
2675	Salmon Harbor-Douglas County	1,549,890	1,450,594	45,336	0	144,632	396,567	36%
2885	Siletz Rural Fire Protection District	0	(20)	15,482	0	15,502	135,428	11%
2701	Sisters-Camp Sherman Rural Fire Protection District	4,420,367	2,883,709	93,175	0	1,629,833	815,021	200%
2859	South Lane County Fire and Rescue	4,052,766	1,196,903	207,053	0	3,062,916	1,811,141	169%
2803	Southwestern Polk County Rural Fire Protection District	62,470	75,078	4,629	0	(7,979)	40,494	(20%)
2767	Springfield Utility Board	375,364	366,511	10,346	0	19,199	90,502	21%
2845	Sunrise Water Authority	4,606,451	3,273,211	136,165	0	1,469,405	1,191,064	123%
2643	Sweet Home Cemetery	462,736	415,137	13,079	0	60,678	114,408	53%
2722	Tillamook 9-1-1	2,145,269	2,358,457	64,867	0	(148,321)	567,404	(26%)
2821	Tillamook County Soil And Water Conservation District	504,206	390,400	19,003	0	132,809	166,220	80%
2783	Tillamook Fire District	1,076,206	1,059,115	32,855	0	49,946	287,394	17%
2865	Tri-County Cooperative Weed Management Area	0	(3,031)	8,601	0	11,632	75,233	15%
2610	Turner Fire District	1,608,804	1,459,477	37,484	0	186,811	327,881	57%
2874	Umatilla-Morrow Radio and Data District	46,421	48,000	23,517	0	21,938	205,709	11%

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Special Districts

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2536	Valley View Cemetery	10,818	125,081	4,987	0	(109,276)	43,622	(251%)
2797	Vernonia Fire	232,832	253,297	9,256	0	(11,209)	80,963	(14%)
2796	West Side Rural Fire Protection District	315,804	369,674	14,814	0	(39,056)	129,580	(30%)
2725	West Valley Fire District	1,025,215	770,983	69,063	0	323,295	604,114	54%
2686	Weston Cemetery	120,512	112,106	6,869	0	15,275	60,088	25%
2714	Winchester Bay Sanitary District	343,278	267,042	17,058	0	93,294	149,211	63%
2878	Yamhill Fire Protection District	0	4	12,975	0	12,971	113,496	11%

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	1,142,635	55,332	0	1,197,967	484,002	248%
4410	Ace Academy	894,481	43,315	0	937,796	378,888	248%
3465	Adel School District #21	194,493	9,418	0	203,911	82,384	248%
3707	Adrian School District #61	3,143,827	152,239	0	3,296,066	1,331,675	248%
4404	Alliance Charter Academy	3,263,381	158,029	0	3,421,410	1,382,316	248%
3037	Alsea School	2,114,017	102,371	0	2,216,388	895,464	248%
4306	Amity School District	8,871,144	429,584	8,546,954	753,774	3,757,675	20%
3696	Annex Elementary School	534,968	25,906	0	560,874	226,604	248%
4447	Arco Iris Spanish Immersion Charter School	1,093,242	52,940	0	1,146,182	463,080	248%
3361	Arlington Public Schools	2,258,345	109,360	0	2,367,705	956,599	248%
4352	Armadillo Technical Institute	1,010,163	48,917	0	1,059,080	427,889	248%
4367	Arthur Academy Charter School	852,622	41,288	0	893,910	361,157	248%
3415	Ashland Public Schools	31,621,259	1,531,256	0	33,152,515	13,394,261	248%
3446	Ashwood School	83,384	4,038	0	87,422	35,320	248%
3935	Athena-Weston School District #29Rj	7,096,776	343,661	0	7,440,437	3,006,081	248%
3003	Baker School District #5J	20,046,052	970,728	10,258,631	10,758,149	8,491,188	127%
4441	Baker Web Academy	3,665,754	177,514	0	3,843,268	1,552,755	248%
4401	Ballston Community School	514,852	24,932	0	539,784	218,083	248%

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3264	Bandon School District	7,309,567	353,965	0	7,663,532	3,096,216	248%
4035	Banks School District	9,669,179	468,229	2,399,389	7,738,019	4,095,710	189%
4062	Beaverton School District	481,942,621	23,338,013	166,381,136	338,899,498	204,143,210	166%
3291	Bend-La Pine Public Schools	186,847,760	9,048,080	78,510,061	117,385,779	79,145,732	148%
4444	Bennett Pearson Academy, Inc.	891,044	43,149	0	934,193	377,432	248%
3510	Bethel School District	58,695,772	2,842,336	0	61,538,108	24,862,593	248%
3451	Black Butte School District	468,176	22,671	0	490,847	198,312	248%
3283	Brookings-Harbor School District #17C	16,345,365	791,522	12,408,376	4,728,511	6,923,636	68%
3016	Burnt River High School	788,146	38,166	0	826,312	333,846	248%
3439	Butte Falls School District	2,585,135	125,185	0	2,710,320	1,095,022	248%
3320	Camas Valley School District #21	2,248,869	108,901	0	2,357,770	952,585	248%
4333	Canby School District	49,580,733	2,400,941	46,016,474	5,965,200	21,001,608	28%
4393	Cascade Heights Public Charter School	1,289,137	62,426	0	1,351,563	546,058	248%
4334	Cascade School District #5	22,934,683	1,110,609	17,977,344	6,067,948	9,714,766	62%
4324	Centennial School District #28	80,469,143	3,896,709	0	84,365,852	34,085,446	248%
4437	Center for Advance Learning	1,414,702	68,507	0	1,483,209	599,245	248%
3288	Central Curry School District #1	5,199,768	251,798	0	5,451,566	2,202,539	248%
3615	Central Linn School District #552C	7,899,370	382,526	0	8,281,896	3,346,047	248%
3416	Central Point School District #6	45,169,653	2,187,335	0	47,356,988	19,133,145	248%
3859	Central School District #13J	33,132,413	1,604,433	23,921,175	10,815,671	14,034,362	77%
3414	City of Phoenix School District	24,317,240	1,177,559	13,868,323	11,626,476	10,300,395	113%
4383	City View Charter School	1,388,664	67,246	0	1,455,910	588,216	248%
4430	Clackamas Charter Alliance #2	172,131	8,335	0	180,466	72,912	248%
4259	Clackamas Education Service District	32,598,009	1,578,555	17,083,455	17,093,109	13,807,997	124%
4429	Clackamas Web Academy	41,229	1,997	0	43,226	17,464	248%
4347	Clatskanie School District #6J	8,712,408	421,897	0	9,134,305	3,690,437	248%
3179	Clatsop County School District #1C	22,747,195	1,101,530	23,180,563	668,162	9,635,349	7%
4446	Coburg Community Charter School	1,174,017	56,852	0	1,230,869	497,295	248%

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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
3116	Colton School District #53	6,401,091	309,972	0	6,711,063	2,711,400	248%
3364	Condon Admin School District #25J	1,775,662	85,986	0	1,861,648	752,142	248%
3242	Coos Bay School District #9	28,936,597	1,401,251	8,912,279	21,425,569	12,257,081	175%
3241	Coquille School District #8	9,088,158	440,093	0	9,528,251	3,849,599	248%
4431	Corbett Charter School	1,719,859	83,284	0	1,803,143	728,505	248%
3842	Corbett School District #39	11,907,726	576,630	0	12,484,356	5,043,923	248%
3039	Corvallis School District #509J	71,071,943	3,441,650	39,799,074	34,714,519	30,104,942	115%
3970	Cove School District	2,768,990	134,088	0	2,903,078	1,172,900	248%
3394	Crane Elementary School	531,071	25,717	0	556,788	224,953	248%
3407	Crane Union High School	1,630,852	78,974	0	1,709,826	690,803	248%
4459	Crater Lake Charter Academy	638,350	30,912	0	669,262	270,395	248%
3502	Creswell School District #40	13,882,012	672,235	2,972,861	11,581,386	5,880,199	197%
3274	Crook County School District	32,854,006	1,590,951	29,728,565	4,716,392	13,916,433	34%
3517	Crow-Applegate-Lorane District #66	3,663,233	177,392	0	3,840,625	1,551,687	248%
3445	Culver School District #4	7,598,969	367,979	0	7,966,948	3,218,802	248%
3850	Dallas School District	31,781,723	1,539,026	0	33,320,749	13,462,231	248%
3843	David Douglas School District	153,607,734	7,438,436	25,017,167	136,029,003	65,065,787	209%
3318	Days Creek School District #15	2,313,819	112,046	0	2,425,865	980,097	248%
4291	Dayton Public Schools	10,988,905	532,136	8,868,203	2,652,838	4,654,725	57%
3375	Dayville School District #16J	1,327,512	64,285	0	1,391,797	562,313	248%
3396	Diamond School District #7	254,750	12,336	0	267,086	107,908	248%
4273	Double O School District	85,164	4,124	0	89,288	36,074	248%
4237	Douglas Education Service District	20,445,047	990,049	4,554,870	16,880,226	8,660,196	195%
4012	Dufur Schools	3,742,251	181,218	0	3,923,469	1,585,158	248%
3417	Eagle Point School District #9	38,799,886	1,878,880	0	40,678,766	16,435,013	248%
4392	Eagleridge High School	1,303,644	63,129	0	1,366,773	552,203	248%
3927	Echo School District	3,477,973	168,420	1,867,271	1,779,122	1,473,214	121%
4375	Eddyville Charter School	1,564,660	75,768	0	1,640,428	662,765	248%

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3973	Elgin School District #23	3,934,789	190,542	0	4,125,331	1,666,714	248%
3325	Elkton School District #34	2,606,949	126,241	0	2,733,190	1,104,262	248%
3993	Enterprise School District #21	4,032,767	195,286	0	4,228,053	1,708,216	248%
4323	Estacada School District #108	20,270,744	981,608	11,852,382	9,399,970	8,586,364	109%
4412	Estacada Web Academy	3,141,818	152,142	0	3,293,960	1,330,824	248%
3473	Eugene School District 4J	192,981,957	9,345,128	50,188,241	152,138,844	81,744,080	186%
3887	Falls City School District	1,981,033	95,931	2,291,397	(214,433)	839,134	(26%)
3494	Fern Ridge School District	13,965,455	676,275	8,076,232	6,565,498	5,915,544	111%
3405	Fields-Trout Creek #33	221,736	10,738	0	232,474	93,924	248%
4405	Forest Grove Community School	1,474,940	71,424	0	1,546,364	624,761	248%
4313	Forest Grove School District	67,994,519	3,292,626	25,768,912	45,518,233	28,801,394	158%
4114	Fossil School District #21J	1,920,785	93,014	0	2,013,799	813,614	248%
4376	Four Rivers Community School	2,208,315	106,937	0	2,315,252	935,407	248%
3399	Frenchglen School District	262,474	12,710	0	275,184	111,180	248%
4034	Gaston Public Schools	6,800,849	329,330	5,104,961	2,025,218	2,880,731	70%
4329	Gervais School District #1	13,132,397	635,935	11,829,408	1,938,924	5,562,674	35%
3160	Gladstone School District #115	20,082,640	972,499	21,924,075	(868,936)	8,506,686	(10%)
3338	Glendale #77	3,318,539	160,700	0	3,479,239	1,405,680	248%
3316	Glide School District #12	7,561,928	366,185	3,856,841	4,071,272	3,203,112	127%
4219	Grant County Education Service District	1,628,857	78,877	0	1,707,734	689,958	248%
3454	Grants Pass School District	71,241,917	3,449,881	0	74,691,798	30,176,940	248%
4260	Greater Albany School District #8J	100,077,256	4,846,229	40,679,850	64,243,635	42,391,130	152%
4448	Gresham Barlow Web Academy	2,467,003	119,464	0	2,586,467	1,044,983	248%
4332	Gresham-Barlow School District #10	124,373,017	6,022,748	71,955,667	58,440,098	52,682,427	111%
4326	Harney County School District #3	8,691,531	420,886	16,124,499	(7,012,082)	3,681,594	(190%)
4294	Harney Education Service District Region XVII	2,615,708	126,665	0	2,742,373	1,107,972	248%
3709	Harper School District #66	1,520,041	73,608	0	1,593,649	643,865	248%
4343	Harrisburg School District #7	9,991,157	483,821	0	10,474,978	4,232,095	248%

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3957	Helix School District	2,045,112	99,034	0	2,144,146	866,277	248%
4258	Hermiston School District #8R	48,412,474	2,344,368	22,876,639	27,880,203	20,506,752	136%
4252	High Desert Education Service District	24,322,842	1,177,831	10,956,338	14,544,335	10,302,768	141%
4341	Hillsboro School District #1J	243,972,592	11,814,343	88,300,008	167,486,927	103,342,900	162%
4421	Home Scholars Academy of Oakridge and Westfir	55,543	2,690	0	58,233	23,527	248%
3409	Hood River County School District	52,213,309	2,528,423	26,359,329	28,382,403	22,116,725	128%
4455	Hope Chinese Charter School	1,093,101	52,933	0	1,146,034	463,020	248%
4370	Howard Street Charter School, Inc	381,546	18,476	0	400,022	161,617	248%
3008	Huntington School District #16J	1,022,130	49,497	0	1,071,627	432,958	248%
3969	Imbler School District	3,549,695	171,894	0	3,721,589	1,503,594	248%
4456	Insight School of Oregon Charter	1,878,173	90,950	0	1,969,123	795,564	248%
4223	InterMountain Education Service District	20,686,156	1,001,725	11,818,126	9,869,755	8,762,326	113%
4374	Ione School District	3,182,192	154,097	0	3,336,289	1,347,926	248%
4220	Jefferson County Education Service District	1,949,580	94,408	0	2,043,988	825,811	248%
3729	Jefferson School District #14Cj	10,834,409	524,655	8,281,627	3,077,437	4,589,283	67%
3186	Jewell School District #8	3,905,244	189,111	0	4,094,355	1,654,199	248%
4315	John Day School District	7,633,590	369,656	4,639,206	3,364,040	3,233,467	104%
4327	Jordan Valley School District #3	1,027,602	49,762	0	1,077,364	435,276	248%
3986	Joseph School District #6	3,448,463	166,991	0	3,615,454	1,460,714	248%
3520	Junction City School District #69	18,094,796	876,238	0	18,971,034	7,664,667	248%
3687	Juntura Grade School	126,102	6,106	0	132,208	53,415	248%
4460	Kairos Pdx	88,051	4,264	0	92,315	37,297	248%
4362	Kings Valley Charter School	89,439	4,331	0	93,770	37,885	248%
3456	Klamath County School District	66,944,552	3,241,782	0	70,186,334	28,356,645	248%
3457	Klamath Falls City Schools	36,157,749	1,750,935	0	37,908,684	15,315,846	248%
4346	Knappa School District #4	5,781,802	279,983	0	6,061,785	2,449,079	248%
4443	KNOVA Learning Oregon	1,893,013	91,669	0	1,984,682	801,850	248%
3965	La Grande Public Schools	21,214,196	1,027,295	11,810,305	10,431,186	8,985,995	116%

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4293	Lake County Education Service District	1,251,678	60,612	0	1,312,290	530,191	248%
3461	Lake County School District #7	8,757,853	424,098	0	9,181,951	3,709,687	248%
4268	Lake Oswego School District	77,013,359	3,729,363	48,898,319	31,844,403	32,621,631	98%
4276	Lane County Education Service District	15,963,205	773,016	6,027,798	10,708,423	6,761,759	158%
4454	Le Monde Immersion Charter School	1,017,026	49,249	0	1,066,275	430,796	248%
4339	Lebanon Community School District	37,846,259	1,832,701	0	39,678,960	16,031,072	248%
4398	LEP High	3,693,812	178,872	0	3,872,684	1,564,640	248%
4418	Lewis And Clark Montessori Charter School	1,649,833	79,893	0	1,729,726	698,843	248%
3579	Lincoln County School District	45,978,031	2,226,481	73,791,104	(25,586,592)	19,475,561	(131%)
4272	Linn-Benton-Lincoln Education Service District	24,923,034	1,206,895	0	26,129,929	10,557,000	248%
4434	Logos Public Charter School	5,925,483	286,941	0	6,212,424	2,509,940	248%
3376	Long Creek Schools	735,259	35,605	0	770,864	311,444	248%
4348	Lourdes Charter School	359,109	17,390	0	376,499	152,113	248%
3522	Lowell School District	3,632,873	175,921	0	3,808,794	1,538,827	248%
4360	Luckiamute Valley Charter School	1,606,722	77,805	0	1,684,527	680,582	248%
3447	Madras School District	39,023,034	1,889,686	14,221,652	26,691,068	16,529,535	161%
4407	Madrone Trail Public Charter School	1,601,361	77,546	0	1,678,907	678,311	248%
4271	Malheur Education Service District Region 14	3,848,724	186,374	0	4,035,098	1,630,258	248%
3498	Mapleton School District	3,038,672	147,147	0	3,185,819	1,287,133	248%
3527	Marcola School District #79	2,643,062	127,990	0	2,771,052	1,119,559	248%
3519	McKenzie School District	3,432,296	166,209	0	3,598,505	1,453,866	248%
4142	McMinnville Schools	77,301,781	3,743,329	30,134,245	50,910,865	32,743,802	155%
4288	Medford School District #549C	126,214,175	6,111,906	28,402,691	103,923,390	53,462,312	194%
4335	Milton-Freewater Unified School District #7	19,008,227	920,471	16,467,921	3,460,777	8,051,582	43%
4365	Mitch Charter School	1,382,453	66,945	0	1,449,398	585,585	248%
4277	Mitchell School	1,314,296	63,645	0	1,377,941	556,715	248%
4423	Molalla River Academy	1,152,066	55,789	0	1,207,855	487,997	248%
4331	Molalla River School District	25,269,181	1,223,657	29,827,111	(3,334,273)	10,703,622	(31%)

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4340	Monroe School District #1J	4,984,366	241,367	2,001,974	3,223,759	2,111,298	153%
3372	Monument School District #8	1,162,657	56,302	0	1,218,959	492,483	248%
3809	Morrow County Schools	22,796,059	1,103,896	8,949,116	14,950,839	9,656,047	155%
4378	Mosier Community School	1,433,132	69,399	0	1,502,531	607,052	248%
4449	Mosier Middle School	652,015	31,574	0	683,589	276,183	248%
4461	Mountain View Academy	235,981	11,427	0	247,408	99,958	248%
3780	Mt Angel School District #91	8,572,164	415,106	0	8,987,270	3,631,032	248%
4408	Muddy Creek Charter School	597,938	28,955	0	626,893	253,277	248%
4363	Multisensory Learning Academy	2,163,179	104,752	0	2,267,931	916,288	248%
4238	Multnomah Education Service District	40,811,550	1,976,294	32,315,874	10,471,970	17,287,122	61%
3257	Myrtle Point School District #41	7,964,551	385,682	0	8,350,233	3,373,657	248%
3920	Neah-Kah-Nie School District	12,757,888	617,799	0	13,375,687	5,404,038	248%
4336	Nestucca Valley School District #101	6,775,829	328,119	2,369,061	4,734,887	2,870,133	165%
4135	Newberg School District #29Jt	56,729,947	2,747,141	41,619,883	17,857,205	24,029,901	74%
4386	Nixyaawii Community School	846,403	40,987	0	887,390	358,523	248%
3245	North Bend Public Schools	22,985,719	1,113,081	9,798,948	14,299,852	9,736,384	147%
4226	North Central Education Service District	1,745,878	84,544	0	1,830,422	739,526	248%
4321	North Clackamas School District #12	182,206,459	8,823,326	134,521,149	56,508,636	77,179,751	73%
3321	North Douglas School District #22	3,859,097	186,876	0	4,045,973	1,634,652	248%
3463	North Lake School District #14	2,964,205	143,541	0	3,107,746	1,255,590	248%
3730	North Marion School District #15	21,429,218	1,037,707	13,049,604	9,417,321	9,077,075	104%
3967	North Powder School District	2,907,678	140,804	0	3,048,482	1,231,646	248%
4342	North Santiam School District #29J	23,647,590	1,145,132	18,379,270	6,413,452	10,016,742	64%
4381	North Wasco County School District #21	31,735,097	1,536,768	17,605,280	15,666,585	13,442,481	117%
4280	Northwest Regional Education Service District	56,190,965	2,721,041	0	58,912,006	23,801,597	248%
3694	Nyssa School District #26	13,251,422	641,699	0	13,893,121	5,613,091	248%
3307	Oakland School District	6,078,151	294,334	0	6,372,485	2,574,608	248%
3524	Oakridge School District	6,207,618	300,603	0	6,508,221	2,629,448	248%

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3684	Ontario School District #8C	28,124,066	1,361,905	11,723,036	17,762,935	11,912,906	149%
4354	Opal Charter School	406,340	19,677	0	426,017	172,119	248%
3122	Oregon City School District #62	91,292,263	4,420,817	42,143,977	53,569,103	38,669,947	139%
4390	Oregon Connections Academy	14,589,685	706,504	0	15,296,189	6,179,958	248%
4345	Oregon Trail School District #46	43,801,210	2,121,068	0	45,922,278	18,553,494	248%
4420	Oregon Virtual Academy	5,732,846	277,612	0	6,010,458	2,428,342	248%
4457	Oregon Virtual Education East	127,630	6,180	0	133,810	54,062	248%
4458	Oregon Virtual Education West	77,534	3,755	0	81,289	32,842	248%
3462	Paisley School District	1,697,944	82,223	0	1,780,167	719,222	248%
3820	Parkrose School District	38,354,912	1,857,332	0	40,212,244	16,246,529	248%
3931	Pendleton School District #16R	34,163,972	1,654,386	32,835,376	2,982,982	14,471,314	21%
3865	Perrydale School District #21	3,625,207	175,550	0	3,800,757	1,535,580	248%
3043	Philomath School District #17J	14,052,670	680,499	7,201,896	7,531,273	5,952,487	127%
4400	Phoenix School	56,954	2,758	0	59,712	24,125	248%
3958	Pilot Rock School District #2R	4,093,532	198,229	2,400,830	1,890,931	1,733,955	109%
3395	Pine Creek School	72,304	3,501	0	75,805	30,627	248%
3027	Pine-Eagle School District #61	2,570,980	124,499	0	2,695,479	1,089,026	248%
3440	Pinehurst School	420,101	20,343	0	440,444	177,948	248%
3470	Pleasant Hill School District	8,709,310	421,747	0	9,131,057	3,689,125	248%
3464	Plush School District	209,120	10,127	0	219,247	88,580	248%
3275	Port Orford-Langlois School District #2Cj	3,540,655	171,456	0	3,712,111	1,499,765	248%
3818	Portland Public Schools	655,957,790	31,764,677	653,803,916	33,918,551	277,853,261	12%
4403	Portland Village School	2,436,241	117,975	0	2,554,216	1,031,953	248%
4433	Powell Butte Community Charter School	1,347,395	65,247	0	1,412,642	570,735	248%
3252	Powers School District	1,740,819	84,299	0	1,825,118	737,383	248%
3370	Prairie City School District #4	2,006,808	97,179	0	2,103,987	850,052	248%
3432	Prospect School District	2,516,103	121,842	0	2,637,945	1,065,781	248%
4320	Rainier School District #13	10,491,894	508,069	6,432,788	4,567,175	4,444,199	103%

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4422	Redmond Proficiency Academy	5,013,675	242,787	0	5,256,462	2,123,713	248%
4311	Redmond School District #2J	72,693,383	3,520,168	29,047,209	47,166,342	30,791,758	153%
4312	Reedsport School District	6,089,877	294,902	3,898,035	2,486,744	2,579,575	96%
4432	Renaissance Public Academy	266,946	12,927	0	279,873	113,074	248%
3824	Reynolds School District	144,198,121	6,982,777	96,259,581	54,921,317	61,080,025	90%
3335	Riddle School District	3,992,716	193,347	0	4,186,063	1,691,251	248%
4350	Ridgeline Montessori	1,691,416	81,907	0	1,773,323	716,457	248%
4361	Rimrock Expeditionary Alternative Learning	1,420,547	68,790	0	1,489,337	601,721	248%
3847	Riverdale School	9,097,276	440,534	4,935,353	4,602,457	3,853,461	119%
4451	River's Edge Academy Charter School	948,312	45,922	0	994,234	401,690	248%
3424	Rogue River School District	7,651,140	370,506	0	8,021,646	3,240,901	248%
3310	Roseburg Public Schools	58,759,679	2,845,430	38,719,302	22,885,807	24,889,663	92%
4402	Sage Community School	570,900	27,646	0	598,546	241,824	248%
3735	Salem-Keizer Public Schools	486,503,579	23,558,877	208,468,212	301,594,244	206,075,159	146%
4366	Sand Ridge Charter School	1,813,878	87,837	0	1,901,715	768,330	248%
3665	Santiam Canyon School District	5,358,932	259,506	4,927,298	691,140	2,269,958	30%
4450	Sauvie Island Academy	1,984,244	96,087	0	2,080,331	840,494	248%
4309	Scappoose School District	21,183,939	1,025,830	0	22,209,769	8,973,179	248%
3647	Scio School District #95C	8,274,339	400,684	0	8,675,023	3,504,878	248%
3187	Seaside Schools	19,501,024	944,335	8,977,767	11,467,592	8,260,323	139%
4382	Self Enhancement Inc	803,522	38,910	0	842,432	340,359	248%
4440	Sheridan Allprep Academy	449,030	21,744	0	470,774	190,202	248%
4373	Sheridan Japanese School Foundation	545,339	26,408	0	571,747	230,997	248%
4144	Sheridan School District #48J	10,209,612	494,399	0	10,704,011	4,324,629	248%
4337	Sherman County School District	3,178,007	153,895	0	3,331,902	1,346,153	248%
4411	Sherwood Charter School	1,021,183	49,451	0	1,070,634	432,557	248%
4317	Sherwood School District #88J	53,108,515	2,571,773	11,736,498	43,943,790	22,495,920	195%
4395	Siletz Valley Early College Academy	588,190	28,483	0	616,673	249,148	248%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

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
4379	Siletz Valley School	1,878,383	90,960	0	1,969,343	795,653	248%
4270	Silver Falls School District	39,710,418	1,922,972	18,581,116	23,052,274	16,820,700	137%
4419	Silvies River Web Academy	374,464	18,133	0	392,597	158,617	248%
3296	Sisters School District	12,699,682	614,981	10,362,052	2,952,611	5,379,383	55%
3537	Siuslaw School District #97J	15,704,508	760,489	9,553,862	6,911,135	6,652,179	104%
4232	South Coast Education Service District Region #7	9,933,431	481,025	0	10,414,456	4,207,643	248%
4452	South Columbia Family School	235,979	11,427	0	247,406	99,957	248%
3506	South Lane School District	34,199,054	1,656,085	27,673,223	8,181,916	14,486,174	56%
3319	South Umpqua School District	13,643,332	660,677	17,747,975	(3,443,966)	5,779,098	(60%)
4344	South Wasco County School District #1	3,294,253	159,524	0	3,453,777	1,395,393	248%
4286	Southern Oregon Education Service District	24,831,541	1,202,464	0	26,034,005	10,518,245	248%
4409	Southwest Charter School	1,112,894	53,892	0	1,166,786	471,404	248%
4109	Spray School District #1	1,126,912	54,571	0	1,181,483	477,342	248%
3487	Springfield School District #19	118,909,613	5,758,184	56,100,882	68,566,915	50,368,216	136%
4397	Springwater Environmental Sciences School	1,742,188	84,365	0	1,826,553	737,963	248%
4279	St Helens School District #502	33,011,165	1,598,562	31,737,066	2,872,661	13,983,003	21%
3750	St Paul School District	3,723,006	180,286	0	3,903,292	1,577,006	248%
3942	Stanfield School District	5,770,177	279,420	4,253,009	1,796,588	2,444,155	74%
4435	Sunny Wolf Charter School	597,969	28,957	0	626,926	253,290	248%
3397	Suntex School District	266,762	12,918	0	279,680	112,996	248%
3353	Sutherlin School District #130	14,726,154	713,112	13,478,774	1,960,492	6,237,764	31%
4396	Sweet Home Charter School	1,072,873	51,954	0	1,124,827	454,452	248%
3618	Sweet Home School District #55	22,607,558	1,094,768	22,201,630	1,500,696	9,576,201	16%
4380	The Emerson School	928,956	44,985	0	973,941	393,491	248%
4424	The Ivy School	744,931	36,073	0	781,004	315,541	248%
4371	The Lighthouse School	1,482,964	71,812	0	1,554,776	628,160	248%
4351	The Village School	399,201	19,331	0	418,532	169,095	248%
4355	Three Rivers Charter School	1,197,883	58,007	0	1,255,890	507,404	248%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

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
4338	Three Rivers U J School District	51,302,337	2,484,309	25,363,796	28,422,850	21,730,852	131%
4316	Tigard-Tualatin School District #23J	135,233,081	6,548,646	27,591,773	114,189,954	57,282,577	199%
3902	Tillamook Public Schools	21,422,780	1,037,396	21,289,013	1,171,163	9,074,348	13%
3533	Triangle Lake Schools	3,414,198	165,332	0	3,579,530	1,446,200	248%
4369	Trillium Charter School	1,721,682	83,372	0	1,805,054	729,277	248%
4003	Troy School District #54	113,354	5,489	0	118,843	48,015	248%
3944	Ukiah School	866,515	41,961	0	908,476	367,042	248%
3928	Umatilla School District #6R	15,239,006	737,947	4,473,247	11,503,706	6,455,000	178%
3966	Union County School District	3,610,792	174,852	2,241,041	1,544,603	1,529,474	101%
4330	Vale School District #84	11,634,612	563,405	0	12,198,017	4,928,236	248%
3230	Vernonia School District	6,795,515	329,072	0	7,124,587	2,878,472	248%
3712	W W Jones School	235,561	11,407	0	246,968	99,780	248%
4224	Wallowa County Region 18	2,315,198	112,113	0	2,427,311	980,681	248%
3990	Wallowa School	2,771,502	134,210	0	2,905,712	1,173,964	248%
3195	Warrenton-Hammond School District	9,957,181	482,175	3,940,484	6,498,872	4,217,703	154%
4295	Wasco County Education Service District	2,682,462	129,898	0	2,812,360	1,136,248	248%
4388	West Lane Tech	680,658	32,961	0	713,619	288,316	248%
3075	West Linn School District	98,886,536	4,788,569	38,218,923	65,456,182	41,886,760	156%
4254	Willamette Education Service District	32,431,813	1,570,507	27,665,313	6,337,007	13,737,599	46%
4314	Willamina School District #30J	8,669,592	419,824	1,911,877	7,177,539	3,672,301	195%
3349	Winston-Dillard Schools	12,464,952	603,614	17,342,743	(4,274,177)	5,279,955	(81%)
3786	Woodburn School District	67,807,222	3,283,557	0	71,090,779	28,722,058	248%
4453	Woodland Educational Initiative	770,898	37,331	0	808,229	326,540	248%
4166	Yamhill-Carlton School District #1	11,990,829	580,654	12,688,789	(117,306)	5,079,124	(2%)
3324	Yoncalla School District #32	3,529,861	170,933	0	3,700,794	1,495,193	248%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

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	15,373,340	1,717,876	0	1,088,441	9,544,092	8,635,565	9,520,859	91%
2999	Central Oregon Community College	37,016,362	4,136,350	0	2,620,780	11,821,649	31,951,843	22,924,594	139%
2919	Chemeketa Community College	72,152,196	8,062,563	0	5,108,418	52,467,847	32,855,330	44,684,558	74%
2908	Clackamas Community College	42,457,523	4,744,367	0	3,006,018	26,605,926	23,601,982	26,294,358	90%
2900	Clatsop Community College	8,676,576	969,554	0	614,307	6,567,058	3,693,379	5,373,488	69%
2996	Columbia Gorge Community College	8,609,605	962,070	0	609,565	3,456,032	6,725,208	5,332,012	126%
2906	Klamath Community College	5,946,796	664,518	0	421,037	387,203	6,645,148	3,682,909	180%
2904	Lane Community College	82,535,376	9,222,820	0	5,843,553	58,882,997	38,718,752	51,114,963	76%
2910	Linn-Benton Community College	40,742,902	4,552,768	0	2,884,621	26,587,264	21,593,027	25,232,476	86%
2905	Mt Hood Community College	57,957,548	6,476,399	0	4,103,428	59,200,933	9,336,442	35,893,674	26%
2995	Oregon Coast Community College	3,391,324	378,960	0	240,108	1,970,957	2,039,435	2,100,280	97%
2918	Portland Community College	207,087,759	23,140,780	0	14,661,935	118,918,159	125,972,315	128,251,467	98%
2922	Rogue Community College	31,333,355	3,501,309	0	2,218,420	18,083,620	18,969,464	19,405,052	98%
2998	Southwestern Community College	16,810,905	1,878,515	0	1,190,222	12,098,242	7,781,400	10,411,157	75%
2997	Tillamook Bay Community College	2,563,614	286,468	0	181,505	1,444,489	1,587,098	1,587,671	100%
2902	Treasure Valley Community College	16,162,844	1,806,098	0	1,144,339	12,289,696	6,823,585	10,009,807	68%
2903	Umpqua Community College	19,848,638	2,217,963	0	1,405,295	10,452,604	13,019,292	12,292,455	106%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

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	423,807	(46,971)	11,011	30,006	0	417,853	262,468	159%
2103	City of Albany	42,601,858	0	(8,087,883)	3,016,237	0	37,530,212	26,383,746	142%
2235	City of Amity	636,806	0	(276,123)	45,086	0	405,769	394,380	103%
2104	City of Ashland	27,663,506	(3,065,956)	816,337	1,958,592	0	27,372,479	17,132,279	160%
2105	City of Astoria	9,210,772	(1,020,833)	1,183,785	652,128	0	10,025,852	5,704,321	176%
2234	City of Aumsville	1,403,827	(155,587)	(441,425)	99,392	0	906,207	869,404	104%
2272	City of Aurora	288,841	0	(273,517)	20,450	0	35,774	178,882	20%
2159	City of Baker City	5,583,372	(618,807)	(142,635)	395,306	0	5,217,236	3,457,837	151%
2150	City of Bandon	3,132,961	(347,227)	(53,522)	221,815	0	2,954,027	1,940,273	152%
2231	City of Banks	590,381	0	(320,547)	41,799	0	311,633	365,629	85%
2241	City of Bay City	504,575	(55,922)	(124,970)	35,724	0	359,407	312,488	115%
2178	City of Boardman	1,741,064	(192,963)	(61,179)	123,268	0	1,610,190	1,078,258	149%
2216	City of Brookings	4,648,738	(515,221)	(240,115)	329,133	0	4,222,535	2,879,009	147%
2204	City of Burns	963,618	0	(427,866)	68,225	0	603,977	596,778	101%
2109	City of Canby	9,128,321	0	(3,637,296)	646,290	0	6,137,315	5,653,258	109%
2223	City of Cannon Beach	2,758,784	(305,757)	(445,212)	195,324	0	2,203,139	1,708,542	129%
2198	City of Carlton	799,913	0	(549,653)	56,634	0	306,894	495,394	62%
2182	City of Cascade Locks	1,061,018	(117,593)	552,073	75,121	0	1,570,619	657,099	239%
2194	City of Cave Junction	776,902	(86,104)	(53,142)	55,005	0	692,661	481,143	144%
2181	City of Central Point	7,185,889	0	(1,192,950)	508,765	0	6,501,704	4,450,291	146%
2201	City of Coburg	975,019	0	(591,137)	69,032	0	452,914	603,839	75%
2271	City of Columbia City	709,225	(78,604)	(3,072)	50,214	0	677,763	439,230	154%
2177	City of Condon	286,805	0	220,588	20,306	0	527,699	177,621	297%
2110	City of Coquille	2,372,880	(262,987)	179,487	168,001	0	2,457,381	1,469,548	167%
2155	City of Corvallis	46,624,991	0	(14,052,243)	3,301,077	8,455,425	27,418,400	28,875,311	95%
2236	City of Creswell	1,097,157	0	(181,919)	77,679	0	992,917	679,480	146%
2202	City of Dallas	7,086,992	(785,454)	0	501,763	129,609	6,673,692	4,389,043	152%
2252	City of Dayton	625,952	(69,374)	(267,735)	44,318	0	333,161	387,658	86%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

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	1,073,941	(119,025)	(4,514)	76,036	0	1,026,438	665,102	154%
2131	City of Drain	862,475	(95,588)	0	61,064	0	827,951	534,139	155%
2245	City of Dundee	872,200	0	(178,112)	61,752	0	755,840	540,162	140%
2299	City of Dunes City	64,540	(7,153)	27,237	4,569	0	89,193	39,970	223%
2269	City of Durham	126,481	0	(40,202)	8,955	0	95,234	78,331	122%
2225	City of Echo	324,025	(35,912)	126,064	22,941	0	437,118	200,672	218%
2205	City of Elgin	257,346	(28,522)	(1,017,397)	18,220	0	(770,353)	159,377	(483%)
2305	City of Elkton	43,599	(4,832)	251	3,087	0	42,105	27,001	156%
2180	City of Enterprise	1,109,821	0	(4,459)	78,576	0	1,183,938	687,323	172%
2179	City of Estacada	1,325,384	(146,893)	78,720	93,838	0	1,351,049	820,823	165%
2208	City of Fairview	4,135,333	0	(953,447)	292,784	0	3,474,670	2,561,052	136%
2224	City of Falls City	326,874	0	(76,839)	23,143	0	273,178	202,436	135%
2291	City of Florence	4,538,637	0	(2,874,727)	321,338	0	1,985,248	2,810,822	71%
2220	City of Garibaldi	635,856	0	57,457	45,019	0	738,332	393,792	187%
2242	City of Gaston	77,439	(8,583)	(369,013)	5,483	0	(294,674)	47,959	(614%)
2304	City of Gladstone	4,734,831	0	(1,491,620)	335,229	0	3,578,440	2,932,327	122%
2274	City of Gold Hill	370,215	(41,031)	(242,365)	26,211	0	113,030	229,278	49%
2113	City of Grants Pass	20,672,454	0	(2,045,723)	1,463,622	0	20,090,353	12,802,652	157%
2284	City of Halsey	343,486	0	(161,681)	24,319	0	206,124	212,724	97%
2296	City of Happy Valley	4,038,784	(447,620)	0	285,948	0	3,877,112	2,501,258	155%
2268	City of Harrisburg	897,892	(99,514)	(63,417)	63,571	0	798,532	556,073	144%
2193	City of Heppner	472,886	(52,410)	(473,722)	33,481	0	(19,765)	292,863	(7%)
2160	City of Hermiston	8,355,811	0	(756,121)	591,596	0	8,191,286	5,174,835	158%
2226	City of Hines	677,403	(75,077)	(37,786)	47,960	0	612,500	419,522	146%
2138	City of Hood River	6,415,867	(711,073)	(419,142)	454,247	0	5,739,899	3,973,409	144%
2196	City of Hubbard	1,114,815	0	(10,901)	78,930	0	1,182,844	690,416	171%
2191	City of Huntington	185,608	(20,571)	336,072	13,141	0	514,250	114,949	447%
2267	City of Independence	4,057,107	(449,651)	(683,068)	287,246	0	3,211,634	2,512,606	128%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

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
2266	City of Irrigon	743,817	(82,437)	(64,439)	52,663	0	649,604	460,653	141%
2211	City of Jefferson	598,780	(66,363)	(1,284,063)	42,394	0	(709,252)	370,830	(191%)
2229	City of John Day	1,243,880	0	(766,504)	88,067	0	565,443	770,347	73%
2256	City of Jordan Valley	95,290	(10,561)	(197,783)	6,747	0	(106,307)	59,014	(180%)
2199	City of Junction City	3,999,188	(443,231)	(161,403)	283,145	0	3,677,699	2,476,736	148%
2287	City of King City	521,079	0	(165,591)	36,893	0	392,381	322,709	122%
2148	City of Klamath Falls	15,144,790	(1,678,502)	(6,343,084)	1,072,260	0	8,195,464	9,379,316	87%
2263	City of La Grande	3,736,205	(414,085)	(1,110,293)	264,525	0	2,476,352	2,313,868	107%
2233	City of Lafayette	658,565	0	(217,889)	46,627	0	487,303	407,856	119%
2120	City of Lake Oswego	40,973,742	0	(2,660,533)	2,900,965	0	41,214,174	25,375,438	162%
2244	City of Lakeside	641,225	(71,067)	(296,575)	45,399	0	318,982	397,117	80%
2140	City of Lebanon	8,323,777	0	(3,182,840)	589,328	0	5,730,265	5,154,996	111%
2298	City of Lincoln City	11,386,454	0	(4,355,433)	806,168	0	7,837,189	7,051,742	111%
2293	City of Lowell	108,322	0	(77,419)	7,669	0	38,572	67,085	58%
2270	City of Lyons	105,314	0	(17,795)	7,456	0	94,975	65,222	146%
2170	City of Madras	2,587,569	0	(586,450)	183,201	0	2,184,320	1,602,507	136%
2247	City of Malin	165,607	(18,354)	(36,737)	11,725	0	122,241	102,562	119%
2281	City of Manzanita	1,065,837	(118,127)	(63,526)	75,462	0	959,646	660,083	145%
2117	City of McMinnville	27,061,168	(2,999,199)	5,116,056	1,915,947	0	31,093,972	16,759,245	186%
2102	City of Medford	58,648,570	0	0	4,152,353	25,946,203	36,854,720	36,321,631	101%
2207	City of Mill City	395,245	(43,805)	4,102	27,984	0	383,526	244,779	157%
2286	City of Millersburg	350,487	0	(34,010)	24,815	0	341,292	217,060	157%
2158	City of Milton-Freewater	6,382,236	(707,345)	642,443	451,866	0	6,769,200	3,952,581	171%
2163	City of Milwaukie	14,646,710	(1,623,300)	(748,467)	1,036,996	3,448,513	9,863,426	9,070,850	109%
2157	City of Monmouth	5,365,725	0	0	379,897	1,661,872	4,083,750	3,323,046	123%
2301	City of Moro	166,939	0	(88,596)	11,819	0	90,162	103,387	87%
2302	City of Mt. Vernon	228,349	0	(100,725)	16,167	0	143,791	141,419	102%
2197	City of Myrtle Creek	1,518,641	(168,311)	(408,747)	107,521	0	1,049,104	940,509	112%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

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	2,070,815	(229,509)	(866,787)	146,615	0	1,121,134	1,282,476	87%
2777	City of Newberg	10,593,856	(1,174,121)	(395,453)	750,051	2,327,946	7,446,387	6,560,878	114%
2276	City of Newport	3,831,480	(424,644)	(1,365,923)	271,271	0	2,312,184	2,372,873	97%
2292	City of North Bend	5,914,564	(655,513)	(1,002,344)	418,755	0	4,675,462	3,662,947	128%
2192	City of North Plains	1,235,322	(136,911)	(160,133)	87,462	0	1,025,740	765,047	134%
2308	City of North Powder	101,379	0	(20,875)	7,178	0	87,682	62,785	140%
2166	City of Nyssa	1,147,792	(127,210)	(38,559)	81,264	0	1,063,287	710,839	150%
2143	City of Oakland	288,602	0	120,030	20,433	0	429,065	178,734	240%
2168	City of Oakridge	1,741,980	(193,064)	608,336	123,333	0	2,280,585	1,078,825	211%
2119	City of Oregon City	19,255,764	0	0	1,363,319	6,554,926	14,064,157	11,925,282	118%
2154	City of Pendleton	13,094,603	(1,451,279)	0	927,106	3,527,901	9,042,529	8,109,615	112%
2187	City of Philomath	2,405,719	(266,627)	(454,104)	170,326	0	1,855,314	1,489,885	125%
2249	City of Phoenix	1,890,658	0	(1,208,705)	133,860	0	815,813	1,170,903	70%
2161	City of Pilot Rock	482,190	(53,441)	135,320	34,139	0	598,208	298,625	200%
2184	City of Port Orford	705,116	(78,148)	(43,114)	49,923	0	633,777	436,685	145%
2121	City of Portland	541,108,595	(59,971,251)	(153,483,273)	38,310,806	0	365,964,877	335,113,826	109%
2122	City of Redmond	15,532,223	0	(5,501,139)	1,099,691	0	11,130,775	9,619,257	116%
2139	City of Reedsport	2,340,507	(259,399)	(1,714,836)	165,709	0	531,981	1,449,499	37%
2260	City of Riddle	403,045	0	(115,558)	28,536	0	316,023	249,610	127%
2203	City of Rockaway Beach	1,120,091	0	(323,219)	79,303	0	876,175	693,683	126%
2251	City of Rogue River	942,406	(104,447)	251,410	66,723	0	1,156,092	583,641	198%
2100	City of Roseburg	16,680,986	(1,848,759)	0	1,181,024	0	16,013,251	10,330,697	155%
2172	City of Sandy	5,713,839	(633,267)	(295,926)	404,543	0	5,189,189	3,538,636	147%
2176	City of Scappoose	2,572,343	0	(287,785)	182,123	0	2,466,681	1,593,077	155%
2254	City of Shady Cove	267,298	0	(331,842)	18,925	0	(45,619)	165,540	(28%)
2142	City of Sherwood	10,269,428	(1,138,164)	(171,904)	727,082	0	9,686,442	6,359,957	152%
2273	City of Silverton	4,485,591	(497,140)	(26,380)	317,582	660,951	3,618,702	2,777,970	130%
2221	City of Sisters	1,359,912	(150,720)	(345,784)	96,283	0	959,691	842,207	114%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

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	43,510,844	0	(21,439,150)	3,080,593	0	25,152,287	26,946,690	93%
2123	City of St Helens	6,396,074	0	872,325	452,846	0	7,721,245	3,961,151	195%
2757	City of Stayton	1,463,462	(162,196)	(88,767)	103,614	0	1,316,113	906,336	145%
2217	City of Sutherlin	3,361,651	(372,573)	(1,760,275)	238,007	0	1,466,810	2,081,903	70%
2188	City of Talent	1,950,772	0	(773,357)	138,116	0	1,315,531	1,208,132	109%
2295	City of Tigard	9,565,567	(1,060,155)	(3,266,857)	677,248	0	5,915,803	5,924,049	100%
2128	City of Tillamook	2,849,217	0	(657,020)	201,726	0	2,393,923	1,764,548	136%
2275	City of Toledo	3,293,415	(365,010)	(1,997,876)	233,176	0	1,163,705	2,039,644	57%
2237	City of Troutdale	7,385,790	0	(2,857,452)	522,918	0	5,051,256	4,574,092	110%
2288	City of Tualatin	16,834,957	(1,865,824)	1,508,619	1,191,925	0	17,669,677	10,426,053	169%
2228	City of Turner	588,278	0	(24,985)	41,650	0	604,943	364,326	166%
2175	City of Umatilla	2,898,556	(321,248)	(1,557,283)	205,219	0	1,225,244	1,795,104	68%
2145	City of Vale	691,654	(76,656)	270,566	48,970	0	934,534	428,348	218%
2285	City of Veneta	1,362,176	(150,970)	(223,989)	96,443	0	1,083,660	843,609	128%
2125	City of Vernonia	776,206	(86,027)	(379,552)	54,956	0	365,583	480,712	76%
2200	City of Wallowa	240,829	(26,691)	(87,258)	17,051	0	143,931	149,148	97%
2238	City of Warrenton	4,145,205	0	(622,223)	293,483	0	3,816,465	2,567,166	149%
2126	City of West Linn	13,287,516	0	(3,596,502)	940,764	0	10,631,778	8,229,088	129%
2265	City of Westfir	82,101	0	(65,768)	5,813	0	22,146	50,846	44%
2147	City of Wheeler	241,911	0	(1,109)	17,127	0	257,929	149,818	172%
2240	City of Wilsonville	14,542,799	(1,611,783)	(501,429)	1,029,639	0	13,459,226	9,006,497	149%
2280	City of Winston	2,102,899	(233,065)	(1,150,157)	148,887	0	868,564	1,302,346	67%
2185	City of Wood Village	1,357,902	(150,497)	(157,249)	96,140	0	1,146,296	840,962	136%
2303	City of Woodburn	13,876,037	(1,537,886)	(1,693,883)	982,432	0	11,626,700	8,593,565	135%
2300	City of Yachats	913,171	0	(296,190)	64,653	0	681,634	565,536	121%
2214	City of Yamhill	602,400	0	(242,918)	42,650	0	402,132	373,072	108%
2307	City of Yoncalla	241,585	(26,775)	(6,634)	17,104	0	225,280	149,616	151%
2255	Town of Canyon City	220,273	(24,413)	33,450	15,595	0	244,905	136,417	180%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

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								
2212	Town of Lakeview	1,670,440	(185,135)	(1,006,500)	118,268	0	597,073	1,034,520	58%

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	7,991,181	0	(2,298,531)	565,780	0	6,258,430	4,949,016	126%
2040	Benton County	37,140,696	0	(10,538,222)	2,629,583	6,812,834	22,419,223	23,001,595	97%
2036	Clatsop County	19,124,866	(2,119,615)	0	1,354,052	7,725,899	10,633,404	11,844,216	90%
2017	Columbia County	13,053,911	0	(3,865,246)	924,225	3,282,291	6,830,599	8,084,414	84%
2018	Coos County	21,934,849	0	1,327,596	1,553,000	0	24,815,445	13,584,466	183%
2044	Crook County	2,093,043	0	(1,367,392)	148,189	0	873,840	1,296,242	67%
2027	Deschutes County	91,736,444	0	(29,699,042)	6,494,994	6,214,673	62,317,723	56,813,274	110%
2022	Gilliam County	3,301,232	(365,877)	(161,532)	233,729	0	3,007,552	2,044,485	147%
2012	Grant County	5,368,926	(595,040)	(5,381,991)	380,123	0	(227,982)	3,325,028	(7%)
2004	Harney County	6,482,617	(718,471)	(886,121)	458,973	0	5,336,998	4,014,748	133%
2035	Hood River County	11,000,121	0	(2,967,996)	778,815	5,479,500	3,331,440	6,812,482	49%
2005	Jackson County	76,800,560	(8,511,832)	0	5,437,525	8,046,897	65,679,356	47,563,335	138%
2042	Josephine County	22,682,601	(2,513,920)	337,142	1,605,941	0	22,111,764	14,047,556	157%
2007	Klamath County	6,713,395	0	(5,712,793)	475,312	0	1,475,914	4,157,671	36%
2000	Lake County	5,560,298	(616,250)	(1,016,759)	393,672	0	4,320,961	3,443,547	125%
2043	Lincoln County	6,982,726	(773,898)	(4,214,898)	494,381	0	2,488,311	4,324,470	58%
2009	Marion County	123,063,429	0	(36,169,368)	8,712,963	19,366,035	76,240,989	76,214,381	100%
2038	Multnomah County	488,703,619	(54,163,190)	(89,245,776)	34,600,503	0	379,895,156	302,658,914	126%
2016	Sherman County	3,655,142	(405,101)	384,510	258,786	0	3,893,337	2,263,665	172%
2013	Umatilla County	22,358,529	(2,478,003)	0	1,582,997	9,846,469	11,617,054	13,846,855	84%
2020	Wasco County	8,727,500	(967,272)	(1,349,297)	617,912	0	7,028,843	5,405,026	130%
2011	Washington County	200,401,570	(22,210,575)	422,634	14,188,549	0	192,802,178	124,110,645	155%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

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	164,699	(18,254)	(57,451)	11,661	0	100,655	102,000	99%
2631	Arch Cape Water-Sanitary District	176,929	0	(70,042)	12,527	0	119,414	109,574	109%
2602	Aumsville Rural Fire Protection District	295,377	0	(130,919)	20,913	0	185,371	182,930	101%
2804	Aurora Rural Fire Protection District	492,316	0	(309,253)	34,856	0	217,919	304,896	71%
2728	Baker County Library District	675,909	0	(99,781)	47,855	0	623,983	418,597	149%
2601	Baker Valley Irrigation District	112,629	0	(205,961)	7,974	0	(85,358)	69,752	(122%)
2749	Black Butte Ranch Police	702,306	(77,837)	(287,814)	49,724	0	386,379	434,945	89%
2595	Canby Fire District	3,184,155	0	(491,547)	225,440	0	2,918,048	1,971,978	148%
2731	Canby Utility Board	2,822,496	(312,818)	27,156	199,834	0	2,736,668	1,747,999	157%
2840	Cannon Beach Rural Fire Protection District	233,352	(25,862)	(598)	16,521	0	223,413	144,517	155%
2820	Central Oregon Coast Fire & Rescue District	483,054	0	(292,852)	34,201	0	224,403	299,160	75%
2563	Central Oregon Irrigation District	2,621,155	(290,504)	457,018	185,579	0	2,973,248	1,623,307	183%
2567	Charleston Rural Fire Protection District	290,982	0	(104,506)	20,602	0	207,078	180,208	115%
2699	Chetco Library Board	320,171	(35,485)	(9,870)	22,668	0	297,484	198,285	150%
2745	Clackamas County Fire District	39,737,980	0	0	2,813,472	10,261,932	32,289,520	24,610,118	131%
2761	Clackamas River Water	4,618,555	(511,876)	808,040	326,996	0	5,241,715	2,860,316	183%
2538	Clackamas Vector Control	538,335	(59,664)	108,103	38,114	0	624,888	333,396	187%
2707	Clatskanie Library	114,064	(12,642)	3,962	8,076	0	113,460	70,641	161%
2526	Clatskanie PUD	5,158,440	(571,712)	1,897,776	365,221	0	6,849,725	3,194,672	214%
2588	Clatskanie Rural Fire Protection District	1,380,792	0	(478,145)	97,761	0	1,000,408	855,138	117%
2617	Clean Water Services	41,400,608	0	(3,423,705)	2,931,187	14,615,963	26,292,127	25,639,800	103%
2681	Cloverdale Rural Fire Protection District	194,851	(21,595)	45,942	13,796	0	232,994	120,673	193%
2801	Coburg Rural Fire Protection District	198,301	0	(85,841)	14,040	0	126,500	122,810	103%
2649	Colton Fire Department	140,075	0	(55,430)	9,917	0	94,562	86,750	109%
2671	Columbia 911 Communications District	1,994,734	(221,077)	(110,854)	141,228	0	1,804,031	1,235,358	146%
2687	Columbia Drainage Vector Control District	101,221	(11,218)	172,118	7,166	0	269,287	62,687	430%
2528	Columbia River Fire & Rescue	6,353,790	(704,193)	(2,638,587)	449,852	0	3,460,862	3,934,964	88%
2612	Community Services Consortium	6,396,794	(708,959)	(623,360)	452,897	0	5,517,372	3,961,597	139%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

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
2860	Coos County Airport District	1,083,361	0	(385,635)	76,703	0	774,429	670,936	115%
2603	Corbett Water District	337,813	(37,440)	0	23,917	0	324,290	209,211	155%
2545	Council of Governments	10,890,395	(1,206,986)	(7,850)	771,046	0	10,446,605	6,744,528	155%
2834	Crescent Rural Fire Protection District	112,850	0	(30,590)	7,990	0	90,250	69,889	129%
2844	Crook County Rural Fire Protection District #1	2,466,583	(273,372)	(42,341)	174,636	0	2,325,506	1,527,579	152%
2647	Crooked River Ranch Rural Fire Protection District	433,265	(48,019)	(42,596)	30,675	0	373,325	268,325	139%
2571	Crystal Springs Water District	484,686	0	(59,188)	34,316	0	459,814	300,171	153%
2718	Curry Library	118,627	0	(226,984)	8,399	0	(99,958)	73,467	(136%)
2576	Depoe Bay Rural Fire Protection District	749,854	(83,107)	(43,917)	53,090	0	675,920	464,392	146%
2822	Deschutes County Rural Fire Protection District #2	183,625	(20,351)	(4,916)	13,001	0	171,359	113,721	151%
2851	East Umatilla County Rural Fire Protection District	95,455	(10,579)	(26,019)	6,758	0	65,615	59,116	111%
2784	Eisenschmidt Pool	294,140	0	(76,398)	20,825	0	238,567	182,164	131%
2557	Estacada Fire Department	1,462,779	(162,120)	(1,486,217)	103,566	0	(81,992)	905,913	(9%)
2798	Fairview Water District	141,911	(15,728)	(13,505)	10,047	0	122,725	87,887	140%
2789	Farmers Irrigation District	959,452	0	(615,020)	67,930	0	412,362	594,198	69%
2824	Glide Fire Department	105,183	0	(27,075)	7,447	0	85,555	65,141	131%
2573	Goshen Fire District	256,256	0	188,996	18,143	0	463,395	158,702	292%
2511	Grants Pass Irrigation District	746,520	(82,737)	48,096	52,854	0	764,733	462,327	165%
2765	Green Sanitary	440,967	(48,872)	(42,201)	31,221	0	381,115	273,095	140%
2855	Harney Hospital	13,574,941	0	(3,653,918)	961,114	0	10,882,137	8,407,093	129%
2819	Harrisburg Fire/Rescue	129,617	(14,365)	(10,626)	9,177	0	113,803	80,273	142%
2838	High Desert Parks & Recreation District	10,775	(1,194)	1,023	763	0	11,367	6,673	170%
2607	Hoodland Fire District #74	1,248,832	(138,409)	(161,656)	88,418	0	1,037,185	773,414	134%
2510	Horsefly Irrigation District	101,762	0	47,657	7,205	0	156,624	63,022	249%
2773	Housing Authority of Jackson County	4,220,340	(467,742)	440,688	298,803	0	4,492,089	2,613,698	172%
2564	Illinois Valley Fire District	704,991	0	(453,176)	49,914	0	301,729	436,608	69%
2651	Imbler Rural Fire Protection District	44,122	(4,890)	1,510	3,124	0	43,866	27,325	161%
2715	Jackson County Fire District #3	10,155,713	(1,125,561)	(3,772,197)	719,030	0	5,976,985	6,289,532	95%

Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2014

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
2620	Jackson County Fire District #4	440,907	0	0	31,216	0	472,123	273,058	173%
2541	Jackson County Vector Control District	133,077	0	(65,773)	9,422	0	76,726	82,416	93%
2712	Jefferson County EMS	605,707	(67,131)	17,241	42,884	0	598,701	375,120	160%
2846	Jefferson County Library District	266,185	0	(12,519)	18,846	0	272,512	164,851	165%
2561	Jefferson Rural Fire Protection District	566,825	0	(405,969)	40,132	0	200,988	351,040	57%
2763	Junction City Fire Department	339,730	0	(96,167)	24,053	0	267,616	210,398	127%
2559	Keizer Fire Department	3,352,720	0	(1,225,401)	237,375	0	2,364,694	2,076,372	114%
2710	Klamath County Emergency Communications District	1,038,527	(115,100)	113,659	73,528	0	1,110,614	643,170	173%
2721	Klamath Housing Authority	701,092	0	(213,943)	49,638	0	536,787	434,193	124%
2624	Klamath Vector Control	86,296	(9,564)	28,184	6,110	0	111,026	53,444	208%
2579	La Pine Rural Fire Protection District	2,947,385	0	(1,000,338)	208,677	0	2,155,724	1,825,344	118%
2850	Lake County 4-H & Extension Service	95,818	0	(36,697)	6,784	0	65,905	59,341	111%
2768	Lake County Library District	175,663	(19,469)	9,570	12,437	0	178,201	108,790	164%
2522	Lane Council of Governments	15,610,665	0	(1,607,255)	1,105,244	0	15,108,654	9,667,837	156%
2883	Lane Fire Authority	3,806,917	0	(671,717)	269,532	0	3,404,732	2,357,661	144%
2849	Lebanon Aquatic District	285,072	0	(32,957)	20,183	0	272,298	176,548	154%
2705	Lebanon Fire District	4,607,357	0	(1,081,012)	326,204	0	3,852,549	2,853,381	135%
2753	Linn-Benton Housing Authority	1,865,945	0	(970,981)	132,110	0	1,027,074	1,155,598	89%
2572	Local Government Personnel Institute	284,003	(31,476)	20,309	20,108	0	292,944	175,886	167%
2700	Lowell Rural Fire Protection District	73,834	0	(170,148)	5,227	0	(91,087)	45,726	(199%)
2823	Lyons Fire District	66,682	0	3,943	4,721	0	75,346	41,297	182%
2580	Marion County Fire District #1	5,789,268	0	661,149	409,884	0	6,860,301	3,585,350	191%
2598	Marion County Housing Authority	1,121,369	0	(1,690,624)	79,394	0	(489,861)	694,475	(71%)
2628	McKenzie Fire And Rescue	513,265	(56,885)	(227,344)	36,339	0	265,375	317,870	83%
2592	Medford Irrigation District	602,262	0	(132,403)	42,641	0	512,500	372,987	137%
2594	Metro	88,113,844	(9,765,688)	(6,462,370)	6,238,512	20,043,703	58,080,595	54,569,762	106%
2663	Metropolitan Area Communications Commission	1,602,403	(177,595)	(116,253)	113,451	0	1,422,006	992,384	143%
2811	Mid-Columbia Center For Living	7,881,957	(873,560)	103,538	558,047	0	7,669,982	4,881,373	157%

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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
2657	Mid-Willamette Valley Senior Service Agency	15,669,293	0	(4,673,366)	1,109,395	0	12,105,322	9,704,146	125%
2853	Mill City Rural Fire Protection District	86,272	0	(54,971)	6,108	0	37,409	53,429	70%
2752	Mist-Birkenfeld Rural Fire Protection District	202,768	0	(185,478)	14,356	0	31,646	125,576	25%
2758	Mohawk Valley Rural Fire District	147,490	(16,346)	(83,562)	10,442	0	58,024	91,342	64%
2568	Molalla Rural Fire Protection District #73	1,428,766	0	242,092	101,158	0	1,772,016	884,849	200%
2555	Monroe Fire Department	101,968	0	(58,284)	7,219	0	50,903	63,150	81%
2778	Mulino Water District #23	100,300	(11,116)	1,212	7,101	0	97,497	62,117	157%
2806	Multnomah County Rural Fire Protection District #14	71,142	(7,885)	(530)	5,037	0	67,764	44,059	154%
2508	Multnomah Drainage	1,984,627	(219,957)	280,081	140,513	0	2,185,264	1,229,099	178%
2869	Nehalem Bay Fire & Rescue	225,013	0	0	15,931	0	240,944	139,353	173%
2780	Nehalem Bay Health District	75,234	(8,338)	(15,488)	5,327	0	56,735	46,593	122%
2858	Nesika Beach-Ophir Water District	149,119	0	(32,164)	10,558	0	127,513	92,351	138%
2716	Neskowin Water District	330,210	(36,597)	(465)	23,379	0	316,527	204,502	155%
2674	Nestucca Rural Fire District	375,906	(41,662)	(181,095)	26,614	0	179,763	232,802	77%
2818	Netarts Water District	179,293	(19,871)	(27,140)	12,694	0	144,976	111,038	131%
2830	Netarts-Oceanside Rural Fire Protection District	178,970	(19,835)	(6,216)	12,671	0	165,590	110,838	149%
2604	Netarts-Oceanside Sanitary District	554,659	0	(303,025)	39,270	0	290,904	343,506	85%
2837	NORCOM	1,873,697	0	(631,885)	132,659	0	1,374,471	1,160,399	118%
2781	North Bend/Coos-Curry Housing Authority	854,327	(94,685)	1,134,959	60,487	0	1,955,088	529,093	370%
2884	North Central Public Health District	1,795,094	0	0	127,094	0	1,922,188	1,111,719	173%
2638	North Douglas County Fire and EMS	385,075	0	(147,208)	27,264	0	265,131	238,481	111%
2793	North Lincoln Fire & Rescue District #1	947,200	0	(219,313)	67,062	0	794,949	586,610	136%
2839	North Morrow Vector Control District	187,866	(20,821)	1,501	13,301	0	181,847	116,347	156%
2792	North Wasco County Parks And Recreation District	529,688	(58,706)	0	37,502	0	508,484	328,041	155%
2825	Northern Oregon Corrections	5,684,435	0	(2,915,356)	402,461	0	3,171,540	3,520,426	90%
2504	Oak Lodge Water District	1,539,315	0	196,631	108,984	0	1,844,930	953,313	194%
2852	Ochoco Irrigation District	662,962	(73,476)	(249,241)	46,938	0	387,183	410,579	94%
2562	Odell Rural Fire Protection District	61,698	(6,838)	19,052	4,368	0	78,280	38,210	205%

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2816	Odell Sanitary District	272,875	0	(18,935)	19,320	0	273,260	168,994	162%
2880	Oregon Health & Science University	562,759,723	0	(229,666,390)	39,843,719	7,902,264	365,034,788	348,522,581	105%
2531	Oregon School Boards Association	4,383,982	0	28,501	310,389	0	4,722,872	2,715,043	174%
2774	Oregon Trail Library District	184,483	(20,446)	(11,919)	13,061	0	165,179	114,252	145%
2684	Parkdale Fire District	173,152	0	6,098	12,259	0	191,509	107,235	179%
2694	Philomath Fire Department	596,621	(66,124)	(56,338)	42,241	0	516,400	369,493	140%
2650	Pleasant Hill Fire Department	86,873	(9,628)	(14,047)	6,151	0	69,349	53,801	129%
2513	Port of Coos Bay	1,927,848	0	(222,656)	136,493	0	1,841,685	1,193,935	154%
2741	Port of Garibaldi	311,447	(34,518)	(78,404)	22,051	0	220,576	192,882	114%
2625	Port of Newport	1,014,528	0	(765,533)	71,829	0	320,824	628,307	51%
2512	Port of Portland	109,397,539	(12,124,567)	(857,515)	7,745,410	34,663,317	69,497,550	67,750,962	103%
2501	Port of The Dalles	281,383	(31,186)	(241,785)	19,922	0	28,334	174,263	16%
2713	Port of Tillamook Bay	1,139,611	(126,303)	(162,914)	80,685	0	931,079	705,772	132%
2673	Port Orford Library	11,597	(1,285)	(39,390)	821	0	(28,257)	7,182	(393%)
2519	Portland Housing Authority	23,618,417	0	(7,079,318)	1,672,198	0	18,211,297	14,627,116	125%
2542	Rainbow Water District	756,334	(83,825)	101,565	53,549	0	827,623	468,405	177%
2776	Rainier Cemetery District	69,122	0	(88,770)	4,894	0	(14,754)	42,808	(34%)
2590	Redmond Fire & Rescue	6,886,407	0	(2,192,058)	487,562	0	5,181,911	4,264,819	122%
2549	Rogue River Fire District	1,406,529	(155,886)	(488,000)	99,583	0	862,226	871,077	99%
2585	Rogue River Valley Irrigation District	468,092	0	242,513	33,141	0	743,746	289,894	257%
2669	Roseburg Urban Sanitary Authority	1,574,035	0	(466,696)	111,443	0	1,218,782	974,815	125%
2802	Rural Road Assessment District #3	345,239	(38,263)	3,772	24,443	0	335,191	213,810	157%
2551	Sandy Fire Department	1,582,811	(175,423)	(631,062)	112,064	0	888,390	980,250	91%
2544	Santa Clara Rural Fire Protection District	344,887	0	(27,910)	24,418	0	341,395	213,592	160%
2709	Scappoose Public Library	232,097	0	(115,978)	16,433	0	132,552	143,740	92%
2739	Scappoose Rural Fire Protection District	2,343,188	(259,696)	(88,305)	165,899	0	2,161,086	1,451,159	149%
2605	Scio Fire District	159,311	0	(145,732)	11,279	0	24,858	98,663	25%
2786	Seal Rock Rural Fire Protection District	101,067	(11,201)	(56,302)	7,156	0	40,720	62,592	65%

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2734	Seal Rock Water District	713,263	0	(246,981)	50,499	0	516,781	441,731	117%
2630	Sheridan Fire District	421,411	0	(157,080)	29,836	0	294,167	260,984	113%
2790	Silver Falls Library District	507,710	0	(94,747)	35,946	0	448,909	314,430	143%
2659	Silverton Fire District	593,640	(65,793)	(109,303)	42,030	0	460,574	367,647	125%
2692	Siuslaw Public Library	626,196	(69,401)	(82,808)	44,335	0	518,322	387,809	134%
2794	Siuslaw Rural Fire Protection District #1	893,429	0	(29,221)	63,255	0	927,463	553,309	168%
2599	South Suburban Sanitary District	1,149,512	0	(142,738)	81,386	0	1,088,160	711,904	153%
2766	Southwest Lincoln County Water District	409,774	(45,415)	(38,029)	29,012	0	355,342	253,777	140%
2696	Stayton Fire District	768,423	0	(73,542)	54,405	0	749,286	475,892	157%
2799	Sublimity Fire District	162,466	0	(105,871)	11,503	0	68,098	100,617	68%
2641	Suburban East Salem Water District	517,925	0	(74,269)	36,669	0	480,325	320,756	150%
2857	Sunriver Service District	3,086,883	0	(1,515,798)	218,553	0	1,789,638	1,911,737	94%
2810	Sutherlin Water Control District	90,060	(9,981)	(8,983)	6,376	0	77,472	55,775	139%
2847	Sweet Home Fire and Ambulance District	1,382,882	(153,265)	(87,439)	97,909	0	1,240,087	856,432	145%
2582	Talent Irrigation District	848,170	(94,003)	67,325	60,051	0	881,543	525,280	168%
2553	Tangent Rural Fire Protection District	234,679	0	227,211	16,615	0	478,505	145,339	329%
2814	The Job Council	3,264,481	(361,804)	4,676,513	231,127	0	7,810,317	2,021,725	386%
2652	The Oregon Consortium	453,209	0	87,808	32,087	0	573,104	280,677	204%
2626	Tillamook Peoples Utility District	11,677,833	(1,294,258)	0	826,797	177,158	11,033,214	7,232,196	153%
2864	Tri-City Water and Sanitary Authority	598,473	(66,329)	(76,282)	42,372	0	498,234	370,640	134%
2660	Tualatin Valley Fire & Rescue	75,928,860	(8,415,222)	(17,498,954)	5,375,808	0	55,390,492	47,023,483	118%
2587	Tualatin Valley Irrigation District	359,822	0	(141,411)	25,476	0	243,887	222,841	109%
2842	Tualatin Valley Water District	14,751,769	0	(3,111,422)	1,044,434	1,278,694	11,406,087	9,135,914	125%
2772	Umatilla County Soil & Water District	185,095	(20,514)	(40,442)	13,105	0	137,244	114,631	120%
2732	Umatilla County Special Library District	202,059	0	(137,040)	14,306	0	79,325	125,137	63%
2653	Umatilla Fire Department	216,980	0	(68,969)	15,362	0	163,373	134,378	122%
2826	Wasco County Soil-Water Conservation District	541,248	0	(214,616)	38,321	0	364,953	335,200	109%
2695	Washington County Consolidated Communications Agency	10,895,354	(1,207,536)	475,088	771,397	0	10,934,303	6,747,599	162%

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2578	Washington County Fire District #2	2,139,322	0	98,297	151,465	0	2,389,084	1,324,903	180%
2540	West Extension Irrigation District	527,284	(58,439)	(187,045)	37,332	0	319,132	326,552	98%
2867	West Multnomah Soil And Water Conservation District	756,776	0	0	53,580	0	810,356	468,679	173%
2589	West Slope Water District	873,306	0	211,203	61,831	0	1,146,340	540,847	212%
2606	West Valley Housing Authority	1,138,104	0	(367,604)	80,578	0	851,078	704,839	121%
2754	Western Lane Ambulance District	1,718,381	(190,449)	(29,844)	121,662	0	1,619,750	1,064,210	152%
2817	Wickiup Water District	165,027	(18,290)	(1,294)	11,684	0	157,127	102,203	154%
2552	Winston-Dillard Fire District	1,327,899	(147,172)	950,909	94,016	0	2,225,652	822,381	271%
2600	Winston-Dillard Water District	663,891	0	(118,800)	47,004	0	592,095	411,154	144%
2676	Woodburn Fire District	1,935,912	0	647,208	137,064	0	2,720,184	1,198,929	227%
2843	Yachats Rural Fire Protection District	283,059	0	(52,370)	20,041	0	250,730	175,301	143%
2726	Yamhill Communications Agency	1,431,710	(158,677)	(11,312)	101,366	0	1,363,087	886,672	154%

State

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1000	State Agencies	4,352,453,482	486,359,847	0	308,156,262	2,057,985,033	3,088,984,558	2,695,516,858	115%