

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### Rate Pools

(in millions)

	Actuarial Accrued Liability	Actuarial Asset Value	UAL (excluding Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
OPSRP	5,634.7	4,116.5	1,518.2	10,098.9	15%
School District Pool (Tier 1/Tier 2)	29,677.4	21,924.7	7,752.7	3,314.2	234%
State & Local Government Rate Pool (Tier 1/Tier 2)	42,150.7	30,899.7	11,251.0	5,897.8	191%
State Judiciary (Tier 1/Tier 2)	304.2	262.6	41.6	23.9	174%

### 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)	29,677.4	21,924.7	3,009.7	4,743.1	3,314.2	143%
State & Local Government Rate Pool (Tier 1/Tier 2)	42,150.7	30,899.7	2,466.3	8,784.7	5,897.8	149%

### Independent Employers

City	Employer Number	Employer Name	Tier 1/Tier 2 Actuarial Accrued Liability	Tier 1/Tier 2 Actuarial Asset Value	Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
	2167	City of Athena	2,037,875	1,889,107	36,084	0	184,852	239,455	77%
	2106	City of Beaverton	266,636,590	194,284,295	6,124,537	0	78,476,832	40,642,988	193%
	2107	City of Bend	211,554,445	151,473,751	6,954,918	10,763,917	56,271,695	46,153,470	122%
	2149	City of Canyonville	1,870,962	1,504,935	49,511	0	415,538	328,562	126%
	2186	City of Chiloquin	355,618	421,211	29,346	0	(36,247)	194,742	(19%)
	2162	City of Clatskanie	9,135,319	6,190,620	75,241	0	3,019,940	499,306	605%
	2152	City of Coos Bay	61,422,215	46,634,761	1,025,881	0	15,813,335	6,807,842	232%
	2165	City of Cornelius	20,786,017	17,521,552	382,955	0	3,647,420	2,541,322	144%
	2127	City of Cottage Grove	50,264,858	40,250,224	615,114	0	10,629,748	4,081,955	260%

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### Independent Employers

<b>City</b>								
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
2257	City of Culver	1,079,886	548,905	23,882	0	554,863	158,485	350%
2262	City of Dufur	952,726	664,923	15,032	0	302,835	99,754	304%
2282	City of Eagle Point	3,881,486	2,734,964	109,327	0	1,255,849	725,507	173%
2111	City of Eugene	971,090,492	762,615,993	15,633,796	0	224,108,295	103,747,293	216%
2112	City Of Forest Grove	54,936	27,326	118,781	0	146,391	788,240	19%
2248	City of Fossil	595,707	490,940	10,322	0	115,089	68,497	168%
2309	City of Gearhart	3,039,978	2,434,875	112,622	0	717,725	747,371	96%
2264	City of Gervais	1,782,466	1,434,879	87,849	0	435,436	582,971	75%
2250	City of Gold Beach	3,881,378	3,720,037	116,439	0	277,780	772,699	36%
2114	City of Gresham	338,015,258	240,499,704	7,239,267	16,342,918	88,411,903	48,040,439	184%
2210	City of Helix	148,141	130,448	4,549	0	22,242	30,186	74%
2115	City of Hillsboro	269,495,985	192,264,104	9,595,125	0	86,827,006	63,674,121	136%
2222	City of Jacksonville	5,610,324	4,718,080	145,976	0	1,038,220	968,711	107%
2232	City of Joseph	1,192,668	923,596	15,214	0	284,286	100,962	282%
2279	City of Keizer	29,725,265	21,859,540	1,059,456	0	8,925,181	7,030,648	127%
2283	City of Maupin	1,348,305	952,870	42,206	0	437,641	280,082	156%
2246	City of Merrill	577,471	600,192	15,659	0	(7,062)	103,912	(7%)
2195	City of Metolius	498,598	804,181	11,339	0	(294,244)	75,244	(391%)
2290	City of Molalla	14,366,340	13,906,832	412,376	0	871,884	2,736,562	32%
2174	City of Mt Angel	5,938,592	5,391,656	119,286	0	666,222	791,596	84%
2118	City of Ontario	49,529,603	33,290,818	430,138	0	16,668,923	2,854,435	584%
2218	City of Prairie City	2,221,832	1,511,151	34,530	0	745,211	229,144	325%
2146	City of Prineville	23,853,600	17,346,362	631,920	3,342,969	3,796,189	4,193,481	91%
2297	City of Rainier	5,920,890	4,764,176	144,136	0	1,300,850	956,501	136%
2101	City of Salem	651,505,832	465,481,411	12,386,961	53,788,781	144,622,601	82,201,000	176%
2219	City of Sheridan	5,103,894	3,919,489	108,708	0	1,293,113	721,396	179%
2213	City of Stanfield	2,366,434	3,026,472	76,080	0	(583,958)	504,874	(116%)

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### Independent Employers

<b>City</b>		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
2129	City of Sweet Home	9,440,150	8,909,765	165,951	0	696,336	1,101,265	63%
2261	City of Waldport	3,952,605	3,947,584	123,811	0	128,832	821,620	16%
2189	City of Willamina	1,989,868	2,853,220	58,336	0	(805,016)	387,125	(208%)
2253	Town of Butte Falls	341,986	272,737	7,648	0	76,897	50,750	152%

<b>County</b>		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	972,617,892	723,306,667	22,016,939	0	271,328,164	146,106,417	186%
2002	Curry County	67,527,817	50,418,406	702,755	0	17,812,166	4,663,547	382%
2003	Douglas County	381,332,206	277,776,257	3,567,745	0	107,123,694	23,675,881	452%
2006	Jefferson County	40,051,453	33,773,720	957,355	1,036,653	6,198,435	6,353,093	98%
2008	Lane County	814,863,565	627,079,801	13,126,027	0	200,909,791	87,105,512	231%
2014	Linn County	267,982,913	197,222,150	5,794,463	0	76,555,226	38,452,587	199%
2039	Malheur County	48,615,562	41,869,323	1,109,658	0	7,855,897	7,363,789	107%
2037	Polk County	105,710,248	78,085,548	2,802,810	0	30,427,510	18,599,703	164%
2050	Wallowa County	1,388,234	1,607,491	49,364	0	(169,893)	327,585	(52%)
2015	Yamhill County	88,659,767	72,751,335	4,151,629	0	20,060,061	27,550,588	73%

<b>Special Districts</b>		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
2664	Applegate Valley Rural Fire Protection District #9	3,279,212	2,323,187	101,953	0	1,057,978	676,567	156%
2702	Banks Fire District #13	870,502	699,421	46,316	0	217,397	307,354	71%
2596	Bend Parks & Recreation	22,858,147	16,582,080	1,225,509	0	7,501,576	8,132,587	92%
2648	Black Butte Ranch Rural Fire Protection District	5,816,979	4,386,800	108,021	0	1,538,200	716,835	215%
2833	Boardman Rural Fire Protection District	565,797	484,467	81,719	0	163,049	542,292	30%
2779	Brownsville Rural Fire Protection District	728,116	519,775	16,441	0	224,782	109,107	206%
2678	Central Oregon Regional Housing Authority	2,735,752	2,256,034	180,876	0	660,594	1,200,311	55%
2645	Chiloquin Agency Lake Rural Fire Protection District	510,664	368,468	8,084	0	150,280	53,647	280%

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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
2693	City-County Insurance Services	10,758,543	9,423,643	994,202	0	2,329,102	6,597,616	35%
2518	Clackamas County Housing Authority	17,185,657	14,260,653	373,360	0	3,298,364	2,477,654	133%
2870	Clackamas River Water Providers	95,701	47,905	25,341	0	73,137	168,168	43%
2679	Columbia River Public Utility District	23,278,600	15,931,873	659,890	0	8,006,617	4,379,090	183%
2828	Deschutes Public Library District	10,739,869	7,799,005	670,718	0	3,611,582	4,450,947	81%
2527	Deschutes Valley Water District	13,986,868	9,645,037	215,147	0	4,556,978	1,427,738	319%
2729	Douglas County Fire District #2	46,784,192	24,831,336	694,555	0	22,647,411	4,609,129	491%
2743	Douglas Soil & Water Conservation District	603,477	849,014	21,691	0	(223,846)	143,943	(156%)
2529	East Fork Irrigation District	2,228,172	2,336,383	36,938	0	(71,273)	245,126	(29%)
2618	Estacada Cemetery District	110,338	405,040	2,321	0	(292,381)	15,400	(1899%)
2623	Evans Valley Fire District #6	536,507	681,201	16,141	0	(128,553)	107,111	(120%)
2785	Fern Ridge Community Library	446,320	493,744	30,921	0	(16,503)	205,197	(8%)
2608	Gaston Rural Fire Protection District	336,971	392,982	27,025	0	(28,986)	179,343	(16%)
2698	Halsey Shedd Rural Fire Protection District	900,875	610,401	20,418	0	310,892	135,495	229%
2771	Harbor Water PUD	1,072,193	1,281,430	57,103	0	(152,134)	378,943	(40%)
2717	Ice Fountain Water District	1,129,421	970,747	55,526	0	214,200	368,474	58%
2556	Jackson County Fire District #5	22,187,426	14,356,262	380,426	0	8,211,590	2,524,540	325%
2575	Jefferson County Rural Fire Protection District #1	2,284,841	1,950,646	70,799	0	404,994	469,828	86%
2841	Jefferson County Soil & Water Conservation District	266,268	221,662	34,409	0	79,015	228,341	35%
2809	Juntura Road District #4	55,640	11,600	190	0	44,230	27,339	162%
2515	Klamath County Fire District #1	52,428,517	35,324,652	734,276	0	17,838,141	4,872,723	366%
2760	Knappa Svensen Burnside Rural Fire Protection District	804,528	641,189	30,007	0	193,346	199,130	97%
2879	LaGrande Rural Fire Protection District	0	(10)	17,301	0	17,311	114,808	15%
2881	Lake Chinook Fire and Rescue District	0	19	6,216	0	6,197	41,249	15%
2644	Lakeside Water District	701,123	636,069	29,529	0	94,583	195,958	48%
2521	League of Oregon Cities	11,643,476	6,771,920	222,175	0	5,093,731	1,474,373	345%
2597	Mapleton Water District	281,148	287,016	11,801	0	5,933	78,312	8%

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#### Special Districts

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2877	Mid-Columbia Fire And Rescue V1-801	149,919	95,455	310,481	0	364,945	2,060,380	18%
2782	Millington Rural Fire Protection District	432,634	479,705	9,741	0	(37,330)	64,639	(58%)
2861	Mt Angel Fire District	27,139	20,144	11,431	0	18,426	75,857	24%
2724	Nehalem Bay Wastewater Agency	2,231,725	2,043,588	67,545	0	255,682	448,235	57%
2740	Neskowin Regional Sanitary Authority	232,524	321,556	27,113	0	(61,919)	179,925	(34%)
2835	North Clackamas County Water Commission	901,605	598,345	39,635	0	342,895	263,023	130%
2637	Northeast Oregon Housing Authority	4,509,960	3,384,428	122,750	0	1,248,282	814,583	153%
2550	Nyssa Road Assessment District #2	1,651,511	1,454,621	35,449	0	232,339	235,241	99%
2685	Oregon Community College Association	1,984,630	2,049,314	83,286	0	18,602	552,695	3%
2876	Oregon Municipal Electric Utilities Association	65,831	74,767	2,715	0	(6,221)	18,017	(35%)
2533	Owyhee Irrigation District	10,186,710	7,983,345	195,504	0	2,398,869	1,297,380	185%
2688	Polk County Fire District #1	6,232,121	4,856,667	182,180	0	1,557,634	1,208,962	129%
2613	Polk Soil & Water Conservation District	490,205	397,114	35,264	0	128,355	234,012	55%
2507	Port of Astoria	6,513,794	5,911,834	258,009	0	859,969	1,712,169	50%
2633	Port of Cascade Locks	7,431,988	6,891,294	74,387	0	615,081	493,641	125%
2788	Port of Hood River	3,692,778	2,741,401	179,318	0	1,130,695	1,189,971	95%
2570	Port of St Helens	2,159,686	2,320,581	118,906	0	(41,989)	789,073	(5%)
2581	Port of Umatilla	2,213,777	1,732,025	23,750	0	505,502	157,607	321%
2689	Redmond Area Park & Recreation District	1,849,558	1,704,359	105,030	0	250,229	696,992	36%
2672	Rockwood Water PUD	9,087,858	6,500,211	203,017	0	2,790,664	1,347,237	207%
2747	Salem Housing Authority	17,292,418	12,101,263	329,382	0	5,520,537	2,185,810	253%
2675	Salmon Harbor-Douglas County	1,847,506	1,587,616	70,048	0	329,938	464,842	71%
2885	Siletz Rural Fire Protection District	0	54	14,713	0	14,659	97,635	15%
2701	Sisters-Camp Sherman Rural Fire Protection District	6,461,893	2,904,101	188,417	0	3,746,209	1,250,353	300%
2859	South Lane County Fire and Rescue	5,516,585	2,038,595	309,425	0	3,787,415	2,053,376	184%
2845	Sunrise Water Authority	5,355,595	3,748,027	243,573	0	1,851,141	1,616,375	115%
2643	Sweet Home Cemetery	532,476	504,204	20,751	0	49,023	137,703	36%

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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
2722	Tillamook 9-1-1	2,710,707	2,557,508	96,763	0	249,962	642,126	39%
2821	Tillamook County Soil And Water Conservation District	718,280	589,878	28,314	0	156,716	187,892	83%
2783	Tillamook Fire District	1,352,142	1,362,072	45,178	0	35,248	299,802	12%
2865	Tri-County Cooperative Weed Management Area	0	(12,717)	15,464	0	28,181	102,620	27%
2610	Turner Fire District	1,882,397	1,675,002	76,678	0	284,073	508,845	56%
2887	Umatilla County Fire District #1	10,493,485	5,941,316	490,004	0	5,042,173	3,251,712	155%
2874	Umatilla-Morrow Radio and Data District	143,067	115,256	31,552	0	59,363	209,379	28%
2536	Valley View Cemetery	15,704	146,282	6,962	0	(123,616)	46,202	(268%)
2797	Vernonia Fire	267,270	283,589	21,998	0	5,679	145,979	4%
2796	West Side Rural Fire Protection District	426,370	500,906	7,852	0	(66,684)	52,110	(128%)
2725	West Valley Fire District	1,127,945	840,673	88,803	0	376,075	589,302	64%
2714	Winchester Bay Sanitary District	429,752	369,696	22,899	0	82,955	151,959	55%
2878	Yamhill Fire Protection District	0	262	11,512	0	11,250	76,392	15%

#### Individual School Districts

Employer Number	Employer Name	Allocated Tier 1/Tier 2 UAL	Pooled Allocated OPSRP UAL	Side Accounts	UAL (reflecting Side Accounts)	Combined Valuation Payroll	UAL as a % of Payroll
4436	Academy Of Arts & Academics	1,571,422	101,231	0	1,672,653	671,775	249%
3465	Adel School District #21	214,433	13,814	0	228,247	91,669	249%
3707	Adrian School District #61	3,285,768	211,668	0	3,497,436	1,404,651	249%
4404	Alliance Charter Academy	3,607,236	232,377	0	3,839,613	1,542,077	249%
3037	Aalsea School	3,072,137	197,906	0	3,270,043	1,313,324	249%
4306	Amity School District	9,563,383	616,071	8,068,611	2,110,843	4,088,301	52%
3696	Annex Elementary School	1,222,331	78,742	0	1,301,073	522,541	249%
4447	Arco Iris Spanish Immersion Charter School	1,771,339	114,109	0	1,885,448	757,239	249%

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### Individual School Districts

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3361	Arlington Public Schools	2,452,347	157,980	0	2,610,327	1,048,367	249%
4352	Armadillo Technical Institute	734,058	47,288	0	781,346	313,806	249%
4367	Arthur Academy Charter School	7,969,074	513,366	0	8,482,440	3,406,742	249%
3415	Ashland Public Schools	35,571,258	2,291,491	0	37,862,749	15,206,546	249%
3446	Ashwood School	84,082	5,417	0	89,499	35,945	249%
3935	Athena-Weston School District #29Rj	7,133,617	459,546	0	7,593,163	3,049,588	249%
3003	Baker School District #5J	22,070,997	1,421,808	9,401,681	14,091,124	9,435,248	149%
4441	Baker Web Academy	10,167,335	654,977	0	10,822,312	4,346,488	249%
4401	Ballston Community School	456,982	29,439	0	486,421	195,358	249%
3264	Bandon School District	8,813,614	567,771	0	9,381,385	3,767,779	249%
4035	Banks School District	11,772,801	758,401	2,143,174	10,388,028	5,032,817	206%
4062	Beaverton School District	609,501,655	39,263,943	222,089,784	426,675,814	260,559,105	164%
4462	Bend International School	1,397,239	90,010	0	1,487,249	597,313	249%
3291	Bend-La Pine Public Schools	213,513,810	13,754,506	70,381,718	156,886,598	91,276,155	172%
4444	Bennett Pearson Academy, Inc.	727,285	46,851	0	774,136	310,911	249%
3510	Bethel School District	65,743,694	4,235,192	0	69,978,886	28,105,121	249%
3451	Black Butte School District	428,833	27,625	0	456,458	183,324	249%
4465	Bridge Educational Foundation	471,468	30,372	0	501,840	201,550	249%
3283	Brookings-Harbor School District #17C	18,218,037	1,173,601	11,136,151	8,255,487	7,788,126	106%
3016	Burnt River High School	787,961	50,760	0	838,721	336,850	249%
3439	Butte Falls School District	2,732,548	176,030	0	2,908,578	1,168,151	249%
3320	Camas Valley School District #21	2,931,972	188,877	0	3,120,849	1,253,404	249%
4333	Canby School District	58,764,182	3,785,574	42,946,743	19,603,013	25,121,413	78%
4467	Cannon Beach Academy	143,340	9,234	0	152,574	61,277	249%
4393	Cascade Heights Public Charter School	1,648,110	106,171	0	1,754,281	704,560	249%
4334	Cascade School District #5	26,166,703	1,685,652	16,454,331	11,398,024	11,186,143	102%
4324	Centennial School District #28	86,243,817	5,555,805	0	91,799,622	36,868,828	249%

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### Individual School Districts

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4437	Center for Advance Learning	1,754,952	113,054	0	1,868,006	750,234	249%
3288	Central Curry School District #1	5,204,631	335,281	0	5,539,912	2,224,956	249%
3615	Central Linn School District #552C	8,244,985	531,140	0	8,776,125	3,524,693	249%
3416	Central Point School District #6	55,460,597	3,572,758	0	59,033,355	23,709,146	249%
3859	Central School District #13J	40,350,091	2,599,343	21,164,790	21,784,644	17,249,475	126%
4383	City View Charter School	1,612,088	103,850	0	1,715,938	689,160	249%
4430	Clackamas Charter Alliance #2	191,806	12,356	0	204,162	81,996	249%
4259	Clackamas Education Service District	34,822,523	2,243,258	16,138,646	20,927,135	14,886,466	141%
4429	Clackamas Web Academy	29,137	1,877	0	31,014	12,456	249%
4347	Clatskanie School District #6J	10,241,765	659,772	0	10,901,537	4,378,306	249%
3179	Clatsop County School District #1C	24,363,639	1,569,499	22,442,234	3,490,904	10,415,342	34%
4446	Coburg Community Charter School	1,807,605	116,445	0	1,924,050	772,743	249%
3116	Colton School District #53	7,285,905	469,356	0	7,755,261	3,114,690	249%
3364	Condon Admin School District #25J	1,773,865	114,272	0	1,888,137	758,319	249%
3242	Coos Bay School District #9	32,534,967	2,095,894	8,289,314	26,341,547	13,908,546	189%
3241	Coquille School District #8	11,636,291	749,607	0	12,385,898	4,974,460	249%
3842	Corbett School District #39	13,690,602	881,945	0	14,572,547	5,852,668	249%
3039	Corvallis School District #509J	81,125,874	5,226,108	39,494,014	46,857,968	34,680,931	135%
3970	Cove School District	3,395,835	218,759	0	3,614,594	1,451,703	249%
3394	Crane Elementary School	945,473	60,907	0	1,006,380	404,185	249%
3407	Crane Union High School	1,259,119	81,112	0	1,340,231	538,268	249%
4459	Crater Lake Charter Academy	1,912,307	123,190	0	2,035,497	817,502	249%
3502	Creswell School District #40	14,834,851	955,657	2,748,513	13,041,995	6,341,830	206%
3274	Crook County School District	34,219,619	2,204,419	27,299,429	9,124,609	14,628,727	62%
3517	Crow-Applegate-Lorane District #66	4,772,283	307,429	0	5,079,712	2,040,129	249%
3445	Culver School District #4	8,512,995	548,405	0	9,061,400	3,639,266	249%
4463	Dallas Community School-Community Innovation Partn	1,040,357	67,020	0	1,107,377	444,748	249%



## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### 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
3850	Dallas School District	37,756,672	2,432,275	0	40,188,947	16,140,800	249%
3843	David Douglas School District	174,273,201	11,226,636	22,158,246	163,341,591	74,500,978	219%
3318	Days Creek School District #15	2,713,897	174,829	0	2,888,726	1,160,178	249%
4291	Dayton Public Schools	12,096,771	779,271	8,209,660	4,666,382	5,171,313	90%
3375	Dayville School District #16J	1,271,714	81,923	0	1,353,637	543,652	249%
4469	Desert Sky Montessori	50,583	3,259	0	53,842	21,624	249%
3396	Diamond School District #7	98,284	6,331	0	104,615	42,016	249%
4273	Double O School District	133,864	8,623	0	142,487	57,226	249%
4237	Douglas Education Service District	24,237,783	1,561,392	4,193,212	21,605,963	10,361,539	209%
3398	Drewsey School	122,137	7,868	0	130,005	52,213	249%
4012	Dufur Schools	4,518,655	291,091	0	4,809,746	1,931,704	249%
3417	Eagle Point School District #9	41,687,014	2,685,467	0	44,372,481	17,821,003	249%
4392	Eagleridge High School	1,527,708	98,415	0	1,626,123	653,088	249%
3927	Echo School District	4,381,753	282,271	1,652,332	3,011,692	1,873,179	161%
4375	Eddyville Charter School	1,560,726	100,542	0	1,661,268	667,203	249%
3973	Elgin School District #23	4,435,454	285,731	0	4,721,185	1,896,136	249%
3325	Elkton School District #34	3,204,311	206,421	0	3,410,732	1,369,828	249%
3993	Enterprise School District #21	4,489,157	289,190	0	4,778,347	1,919,094	249%
4323	Estacada School District #108	22,974,521	1,480,013	11,061,765	13,392,769	9,821,500	136%
4412	Estacada Web Academy	3,879,683	249,928	0	4,129,611	1,658,547	249%
3473	Eugene School District 4J	219,651,767	14,149,911	45,795,970	188,005,708	93,900,102	200%
3887	Falls City School District	2,711,480	174,673	2,172,453	713,700	1,159,145	62%
3494	Fern Ridge School District	14,989,655	965,630	7,399,245	8,556,040	6,408,007	134%
3405	Fields-Trout Creek #33	307,604	19,816	0	327,420	131,499	249%
4405	Forest Grove Community School	1,652,866	106,477	0	1,759,343	706,593	249%
4313	Forest Grove School District	82,198,757	5,295,223	22,871,151	64,622,829	35,139,584	184%
4114	Fossil School District #21J	1,697,387	109,345	0	1,806,732	725,625	249%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### Individual School Districts

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4376	Four Rivers Community School	2,615,830	168,511	0	2,784,341	1,118,255	249%
3399	Frenchglen School District	220,821	14,225	0	235,046	94,400	249%
4468	Frontier Charter Academy	854,626	55,055	0	909,681	365,348	249%
4034	Gaston Public Schools	7,569,982	487,656	4,450,726	3,606,912	3,236,132	111%
4329	Gervais School District #1	13,089,316	843,210	11,235,179	2,697,347	5,595,621	48%
3160	Gladstone School District #115	24,371,911	1,570,032	20,965,226	4,976,717	10,418,878	48%
3338	Glendale #77	3,730,277	240,304	0	3,970,581	1,594,676	249%
3316	Glide School District #12	8,654,160	557,499	3,559,346	5,652,313	3,699,613	153%
4219	Grant County Education Service District	1,266,952	81,617	0	1,348,569	541,616	249%
3454	Grants Pass School District	81,568,409	5,254,616	0	86,823,025	34,870,113	249%
4260	Greater Albany School District #8J	115,369,054	7,432,045	36,442,789	86,358,310	49,319,730	175%
4448	Gresham Barlow Web Academy	3,181,702	204,964	0	3,386,666	1,360,163	249%
4332	Gresham-Barlow School District #10	135,635,968	8,737,635	68,132,913	76,240,690	57,983,741	131%
4326	Harney County School District #3	9,377,330	604,085	17,458,422	(7,477,007)	4,008,765	(187%)
4294	Harney Education Service District Region XVII	2,309,497	148,777	0	2,458,274	987,299	249%
3709	Harper School District #66	1,889,611	121,728	0	2,011,339	807,800	249%
4343	Harrisburg School District #7	10,973,355	706,901	0	11,680,256	4,691,058	249%
3957	Helix School District	2,383,264	153,529	0	2,536,793	1,018,834	249%
4258	Hermiston School District #8R	58,298,242	3,755,558	20,645,300	41,408,500	24,922,226	166%
4252	High Desert Education Service District	29,163,000	1,878,673	10,347,116	20,694,557	12,467,046	166%
4341	Hillsboro School District #1J	287,619,148	18,528,353	116,948,871	189,198,630	122,955,840	154%
3409	Hood River County School District	58,365,850	3,759,913	24,884,019	37,241,744	24,951,128	149%
4455	Hope Chinese Charter School	2,130,729	137,261	0	2,267,990	910,877	249%
4370	Howard Street Charter School, Inc	896,139	57,729	0	953,868	383,095	249%
3008	Huntington School District #16J	1,384,031	89,159	0	1,473,190	591,667	249%
3969	Imbler School District	4,252,521	273,946	0	4,526,467	1,817,933	249%
4456	Insight School of Oregon Charter	1,782,273	114,814	0	1,897,087	761,913	249%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### Individual School Districts

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4223	InterMountain Education Service District	24,307,895	1,565,908	11,206,552	14,667,251	10,391,512	141%
4374	Ione School District	2,985,544	192,328	0	3,177,872	1,276,306	249%
4220	Jefferson County Education Service District	2,395,043	154,288	0	2,549,331	1,023,870	249%
3729	Jefferson School District #14Cj	12,213,222	786,773	7,709,297	5,290,698	5,221,095	101%
3186	Jewell School District #8	4,372,631	281,684	0	4,654,315	1,869,279	249%
4315	John Day School District	7,110,209	458,038	4,367,966	3,200,281	3,039,581	105%
4327	Jordan Valley School District #3	1,315,399	84,738	0	1,400,137	562,327	249%
3986	Joseph School District #6	3,770,434	242,890	0	4,013,324	1,611,843	249%
3520	Junction City School District #69	19,933,264	1,284,096	0	21,217,360	8,521,377	249%
3687	Juntura Grade School	165,312	10,649	0	175,961	70,670	249%
4460	Kairos Pdx	1,560,520	100,528	0	1,661,048	667,115	249%
4362	Kings Valley Charter School	127,064	8,185	0	135,249	54,319	249%
3456	Klamath County School District	82,234,962	5,297,555	0	87,532,517	35,155,061	249%
3457	Klamath Falls City Schools	36,378,876	2,343,518	0	38,722,394	15,551,799	249%
4346	Knappa School District #4	6,691,069	431,037	0	7,122,106	2,860,401	249%
4443	KNOVA Learning Oregon	2,036,952	131,220	0	2,168,172	870,788	249%
3965	La Grande Public Schools	25,297,296	1,629,645	10,900,264	16,026,677	10,814,476	148%
4293	Lake County Education Service District	1,337,182	86,141	0	1,423,323	571,639	249%
3461	Lake County School District #7	9,369,153	603,558	0	9,972,711	4,005,269	249%
4268	Lake Oswego School District	91,594,747	5,900,511	44,729,878	52,765,380	39,156,326	135%
4276	Lane County Education Service District	18,764,139	1,208,781	5,661,047	14,311,873	8,021,582	178%
4454	Le Monde Immersion Charter School	1,738,279	111,979	0	1,850,258	743,106	249%
4339	Lebanon Community School District	45,335,371	2,920,493	0	48,255,864	19,380,659	249%
4418	Lewis And Clark Montessori Charter School	3,433,830	221,206	0	3,655,036	1,467,946	249%
3579	Lincoln County School District	53,035,385	3,416,526	77,976,303	(21,524,392)	22,672,379	(95%)
4272	Linn-Benton-Lincoln Education Service District	27,764,395	1,788,575	0	29,552,970	11,869,149	249%
4434	Logos Public Charter School	431,191	27,777	0	458,968	184,332	249%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### Individual School Districts

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3376	Long Creek Schools	951,158	61,273	0	1,012,431	406,615	249%
4348	Lourdes Charter School	353,489	22,772	0	376,261	151,115	249%
3522	Lowell School District	4,779,146	307,871	0	5,087,017	2,043,063	249%
4360	Luckiamute Valley Charter School	1,837,037	118,341	0	1,955,378	785,325	249%
3447	Madras School District	42,790,015	2,756,522	13,125,568	32,420,969	18,292,531	177%
4407	Madrone Trail Public Charter School	1,368,290	88,145	0	1,456,435	584,938	249%
4271	Malheur Education Service District Region 14	5,320,486	342,744	0	5,663,230	2,274,483	249%
3498	Mapleton School District	3,059,734	197,107	0	3,256,841	1,308,022	249%
3527	Marcola School District #79	3,657,401	235,609	0	3,893,010	1,563,522	249%
3519	McKenzie School District	3,424,424	220,600	0	3,645,024	1,463,925	249%
4142	McMinnville Schools	87,023,758	5,606,049	27,700,025	64,929,782	37,202,249	175%
4288	Medford School District #549C	141,618,508	9,123,029	25,507,683	125,233,854	60,541,249	207%
4335	Milton-Freewater Unified School District #7	19,638,662	1,265,118	15,512,954	5,390,826	8,395,436	64%
4365	Mitch Charter School	1,967,293	126,733	0	2,094,026	841,008	249%
4277	Mitchell School	942,316	60,704	0	1,003,020	402,836	249%
4423	Molalla River Academy	1,506,629	97,057	0	1,603,686	644,077	249%
4331	Molalla River School District	29,229,727	1,882,972	29,938,673	1,174,026	12,495,572	9%
4340	Monroe School District #1J	5,234,682	337,217	1,874,804	3,697,095	2,237,802	165%
3372	Monument School District #8	1,073,294	69,141	0	1,142,435	458,828	249%
3809	Morrow County Schools	27,071,600	1,743,946	8,077,688	20,737,858	11,572,982	179%
4378	Mosier Community School	2,041,447	131,510	0	2,172,957	872,709	249%
3780	Mt Angel School District #91	9,774,282	629,657	0	10,403,939	4,178,460	249%
4408	Muddy Creek Charter School	822,330	52,974	0	875,304	351,542	249%
4363	Multisensory Learning Academy	4,062,086	261,679	0	4,323,765	1,736,523	249%
4238	Multnomah Education Service District	49,017,995	3,157,727	30,434,470	21,741,252	20,954,963	104%
3257	Myrtle Point School District #41	7,630,684	491,567	0	8,122,251	3,262,082	249%
3920	Neah-Kah-Nie School District	13,552,066	873,021	0	14,425,087	5,793,445	249%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### Individual School Districts

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4336	Nestucca Valley School District #101	6,792,963	437,601	2,238,175	4,992,389	2,903,960	172%
4135	Newberg School District #29Jt	65,255,176	4,203,722	37,451,864	32,007,034	27,896,283	115%
4386	Nixyaawii Community School	879,064	56,629	0	935,693	375,796	249%
3245	North Bend Public Schools	25,410,619	1,636,946	8,765,366	18,282,199	10,862,921	168%
4226	North Central Education Service District	1,294,302	83,379	0	1,377,681	553,308	249%
4321	North Clackamas School District #12	221,784,895	14,287,327	120,416,390	115,655,832	94,812,004	122%
3321	North Douglas School District #22	3,846,381	247,783	0	4,094,164	1,644,310	249%
3463	North Lake School District #14	3,267,715	210,505	0	3,478,220	1,396,933	249%
3730	North Marion School District #15	23,281,378	1,499,780	11,835,847	12,945,311	9,952,680	130%
3967	North Powder School District	3,559,726	229,317	0	3,789,043	1,521,766	249%
4342	North Santiam School District #29J	25,875,679	1,666,905	16,973,764	10,568,820	11,061,732	96%
4381	North Wasco County School District #21	32,987,784	2,125,065	16,243,855	18,868,994	14,102,123	134%
4280	Northwest Regional Education Service District	63,116,651	4,065,959	0	67,182,610	26,982,073	249%
3694	Nyssa School District #26	15,001,847	966,415	0	15,968,262	6,413,219	249%
3307	Oakland School District	6,888,578	443,760	0	7,332,338	2,944,835	249%
3524	Oakridge School District	7,357,369	473,960	0	7,831,329	3,145,241	249%
3684	Ontario School District #8C	30,175,970	1,943,928	10,886,596	21,233,302	12,900,086	165%
4354	Opal Charter School	365,785	23,564	0	389,349	156,371	249%
3122	Oregon City School District #62	99,258,530	6,394,209	38,719,892	66,932,847	42,432,557	158%
4390	Oregon Connections Academy	19,432,794	1,251,856	0	20,684,650	8,307,429	249%
4345	Oregon Trail School District #46	44,995,256	2,898,583	0	47,893,839	19,235,261	249%
4420	Oregon Virtual Academy	8,259,269	532,060	0	8,791,329	3,530,799	249%
4457	Oregon Virtual Education East	167,195	10,771	0	177,966	71,475	249%
4458	Oregon Virtual Education West	167,195	10,771	0	177,966	71,475	249%
3462	Paisley School District	2,136,239	137,616	0	2,273,855	913,232	249%
3820	Parkrose School District	40,784,025	2,627,297	0	43,411,322	17,434,980	249%
3931	Pendleton School District #16R	36,832,092	2,372,714	30,519,742	8,685,064	15,745,547	55%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### Individual School Districts

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3865	Perrydale School District #21	4,017,251	258,790	0	4,276,041	1,717,356	249%
3043	Philomath School District #17J	17,149,998	1,104,799	6,570,304	11,684,493	7,331,544	159%
4400	Phoenix School	1,318,036	84,908	0	1,402,944	563,454	249%
3414	Phoenix-Talent School District	27,856,822	1,794,529	12,927,894	16,723,457	11,908,661	140%
3958	Pilot Rock School District #2R	4,196,236	270,320	2,244,822	2,221,734	1,793,871	124%
3395	Pine Creek School	96,000	6,184	0	102,184	41,040	249%
3027	Pine-Eagle School District #61	3,100,676	199,745	0	3,300,421	1,325,525	249%
3440	Pinehurst School	287,705	18,534	0	306,239	122,992	249%
3470	Pleasant Hill School District	10,559,445	680,237	0	11,239,682	4,514,113	249%
3464	Plush School District	221,868	14,293	0	236,161	94,847	249%
3275	Port Orford-Langlois School District #2Cj	3,107,657	200,194	0	3,307,851	1,328,509	249%
3818	Portland Public Schools	735,594,609	47,386,819	606,925,156	176,056,272	314,463,253	56%
4403	Portland Village School	2,807,068	180,831	0	2,987,899	1,200,009	249%
4433	Powell Butte Community Charter School	1,569,428	101,102	0	1,670,530	670,923	249%
3252	Powers School District	2,060,787	132,755	0	2,193,542	880,977	249%
3370	Prairie City School District #4	2,373,358	152,891	0	2,526,249	1,014,599	249%
3432	Prospect School District	2,708,109	174,456	0	2,882,565	1,157,704	249%
4320	Rainier School District #13	10,133,215	652,779	5,953,534	4,832,460	4,331,902	112%
4422	Redmond Proficiency Academy	6,002,384	386,672	0	6,389,056	2,565,991	249%
4311	Redmond School District #2J	83,452,487	5,375,988	25,961,152	62,867,323	35,675,548	176%
4312	Reedsport School District	6,977,129	449,465	3,456,727	3,969,867	2,982,690	133%
4432	Renaissance Public Academy	810,085	52,185	0	862,270	346,307	249%
3824	Reynolds School District	150,551,536	9,698,492	88,746,649	71,503,379	64,360,077	111%
3335	Riddle School District	4,639,847	298,898	0	4,938,745	1,983,513	249%
4350	Ridgeline Montessori	1,985,306	127,893	0	2,113,199	848,709	249%
3847	Riverdale School	11,224,576	723,084	4,327,311	7,620,349	4,798,454	159%
4451	River's Edge Academy Charter School	970,722	62,534	0	1,033,256	414,979	249%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### Individual School Districts

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3424	Rogue River School District	9,307,852	599,609	0	9,907,461	3,979,063	249%
3310	Roseburg Public Schools	65,769,104	4,236,829	35,632,245	34,373,688	28,115,984	122%
3735	Salem-Keizer Public Schools	564,582,371	36,370,254	237,478,212	363,474,413	241,356,321	151%
4366	Sand Ridge Charter School	2,206,423	142,137	0	2,348,560	943,235	249%
3665	Santiam Canyon School District	6,761,767	435,591	4,492,265	2,705,093	2,890,624	94%
4450	Sauvie Island Academy	2,182,929	140,624	0	2,323,553	933,192	249%
4309	Scappoose School District	23,339,516	1,503,526	0	24,843,042	9,977,534	249%
3647	Scio School District #95C	7,538,078	485,601	0	8,023,679	3,222,493	249%
3187	Seaside Schools	21,117,929	1,360,412	8,212,564	14,265,777	9,027,816	158%
4382	Self Enhancement Inc	44,028	2,836	0	46,864	18,822	249%
4440	Sheridan Allprep Academy	1,002,867	64,604	0	1,067,471	428,721	249%
4373	Sheridan Japanese School Foundation	673,483	43,386	0	716,869	287,911	249%
4144	Sheridan School District #48J	9,793,807	630,915	0	10,424,722	4,186,807	249%
4337	Sherman County School District	2,958,437	190,582	0	3,149,019	1,264,718	249%
4411	Sherwood Charter School	1,504,270	96,905	0	1,601,175	643,068	249%
4317	Sherwood School District #88J	61,715,015	3,975,666	10,596,606	55,094,075	26,382,880	209%
4395	Siletz Valley Early College Academy	528,789	34,064	0	562,853	226,055	249%
4379	Siletz Valley School	1,565,559	100,853	0	1,666,412	669,269	249%
4270	Silver Falls School District	45,334,758	2,920,454	17,433,348	30,821,864	19,380,397	159%
4419	Silvies River Web Academy	1,164,242	75,000	0	1,239,242	497,708	249%
3296	Sisters School District	14,493,863	933,691	9,857,089	5,570,465	6,196,059	90%
3537	Siuslaw School District #97J	16,382,870	1,055,380	8,678,156	8,760,094	7,003,600	125%
4232	South Coast Education Service District Region #7	9,675,207	623,274	0	10,298,481	4,136,106	249%
4452	South Columbia Family School	369,750	23,819	0	393,569	158,067	249%
3506	South Lane School District	36,461,193	2,348,821	25,424,439	13,385,575	15,586,990	86%
3319	South Umpqua School District	14,947,798	962,933	17,894,133	(1,983,402)	6,390,114	(31%)
4344	South Wasco County School District #1	3,898,731	251,155	0	4,149,886	1,666,689	249%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### 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
4286	Southern Oregon Education Service District	26,540,353	1,709,723	0	28,250,076	11,345,877	249%
4409	Southwest Charter School	181,241	11,675	0	192,916	77,480	249%
4109	Spray School District #1	720,731	46,429	0	767,160	308,109	249%
3487	Springfield School District #19	127,274,375	8,198,983	51,188,143	84,285,215	54,409,200	155%
4397	Springwater Environmental Sciences School	1,705,499	109,868	0	1,815,367	729,093	249%
4279	St Helens School District #502	36,447,451	2,347,936	29,745,104	9,050,283	15,581,115	58%
3750	St Paul School District	4,012,256	258,468	0	4,270,724	1,715,220	249%
3942	Stanfield School District	6,226,576	401,114	3,972,274	2,655,416	2,661,832	100%
4435	Sunny Wolf Charter School	1,210,139	77,957	0	1,288,096	517,329	249%
3397	Suntex School District	267,846	17,255	0	285,101	114,503	249%
3353	Sutherlin School District #130	16,865,461	1,086,469	12,501,738	5,450,192	7,209,906	76%
4396	Sweet Home Charter School	1,330,850	85,733	0	1,416,583	568,932	249%
3618	Sweet Home School District #55	24,695,262	1,590,863	20,803,106	5,483,019	10,557,109	52%
4380	The Emerson School	1,138,886	73,367	0	1,212,253	486,868	249%
4424	The Ivy School	1,818,475	117,146	0	1,935,621	777,390	249%
4371	The Lighthouse School	1,760,896	113,436	0	1,874,332	752,775	249%
4464	The Valley School Of Southern Oregon	377,738	24,334	0	402,072	161,481	249%
4351	The Village School	540,025	34,788	0	574,813	230,858	249%
4355	Three Rivers Charter School	1,293,464	83,325	0	1,376,789	552,950	249%
4338	Three Rivers U J School District	56,981,183	3,670,713	22,735,454	37,916,442	24,359,189	156%
4316	Tigard-Tualatin School District #23J	158,071,048	10,182,897	24,918,863	143,335,082	67,574,633	212%
3902	Tillamook Public Schools	24,086,295	1,551,633	20,149,270	5,488,658	10,296,778	53%
3533	Triangle Lake Schools	3,827,631	246,575	0	4,074,206	1,636,294	249%
4369	Trillium Charter School	1,856,851	119,618	0	1,976,469	793,795	249%
4003	Troy School District #54	127,735	8,229	0	135,964	54,606	249%
3944	Ukiah School	939,433	60,518	0	999,951	401,603	249%
3928	Umatilla School District #6R	14,840,647	956,031	4,192,780	11,603,898	6,344,307	183%



## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### *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
3966	Union County School District	3,961,197	255,179	2,092,772	2,123,604	1,693,393	125%
4330	Vale School District #84	12,520,720	806,582	0	13,327,302	5,352,549	249%
3230	Vernonia School District	7,219,364	465,070	0	7,684,434	3,086,244	249%
3712	W W Jones School	246,856	15,902	0	262,758	105,530	249%
4224	Wallowa County Region 18	2,529,515	162,951	0	2,692,466	1,081,356	249%
3990	Wallowa School	2,928,418	188,648	0	3,117,066	1,251,885	249%
3195	Warrenton-Hammond School District	12,937,807	833,450	3,466,495	10,304,762	5,530,852	186%
4295	Wasco County Education Service District	4,191,182	269,995	0	4,461,177	1,791,711	249%
4388	West Lane Tech	761,966	49,086	0	811,052	325,737	249%
3075	West Linn School District	119,450,372	7,694,963	33,026,923	94,118,412	51,064,475	184%
4254	Willamette Education Service District	34,556,214	2,226,103	26,002,755	10,779,562	14,772,620	73%
4314	Willamina School District #30J	10,459,214	673,780	1,739,790	9,393,204	4,471,265	210%
3349	Winston-Dillard Schools	12,448,898	801,955	17,990,863	(4,740,010)	5,321,846	(89%)
3786	Woodburn School District	70,488,065	4,540,823	0	75,028,888	30,133,318	249%
4453	Woodland Educational Initiative	1,272,942	82,003	0	1,354,945	544,177	249%
4166	Yamhill-Carlton School District #1	11,251,117	724,794	12,761,766	(785,855)	4,809,800	(16%)
3324	Yoncalla School District #32	3,080,238	198,428	0	3,278,666	1,316,788	249%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### 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	20,784,135	1,551,065	0	1,641,784	8,921,842	15,055,142	10,895,029	138%
2999	Central Oregon Community College	45,248,192	3,376,752	0	3,574,253	10,776,026	41,423,171	23,719,070	175%
2919	Chemeketa Community College	90,356,247	6,743,046	0	7,137,437	48,276,262	55,960,468	47,364,680	118%
2908	Clackamas Community College	56,801,691	4,238,959	0	4,486,889	24,402,563	41,124,976	29,775,406	138%
2900	Clatsop Community College	11,177,305	834,133	0	882,920	6,252,615	6,641,743	5,859,136	113%
2996	Columbia Gorge Community College	8,907,524	664,745	0	703,625	3,335,171	6,940,723	4,669,318	149%
2906	Klamath Community College	13,503,429	1,007,725	0	1,066,665	324,003	15,253,816	7,078,488	216%
2904	Lane Community College	85,370,797	6,370,995	0	6,743,625	56,864,157	41,621,260	44,751,311	93%
2910	Linn-Benton Community College	52,647,259	3,928,925	0	4,158,722	24,727,611	36,007,295	27,597,656	130%
2905	Mt Hood Community College	78,986,242	5,894,533	0	6,239,295	55,745,978	35,374,092	41,404,532	85%
2995	Oregon Coast Community College	4,715,127	351,877	0	372,458	1,965,728	3,473,734	2,471,666	141%
2918	Portland Community College	247,123,452	18,442,166	0	19,520,820	110,143,803	174,942,635	129,541,938	135%
2922	Rogue Community College	38,063,047	2,840,544	0	3,006,683	16,653,873	27,256,401	19,952,622	137%
2998	Southwestern Community College	21,039,838	1,570,147	0	1,661,983	11,254,669	13,017,299	11,029,068	118%
2997	Tillamook Bay Community College	3,854,751	287,670	0	304,495	1,223,494	3,223,422	2,020,658	160%
2902	Treasure Valley Community College	16,862,870	1,258,431	0	1,332,035	11,855,605	7,597,731	8,839,504	86%
2903	Umpqua Community College	21,019,647	1,568,640	0	1,660,388	9,946,440	14,302,235	11,018,484	130%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### 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	411,410	(30,112)	9,780	32,498	0	423,576	215,661	196%
2103	City of Albany	56,082,809	0	(7,187,063)	4,430,103	0	53,325,849	29,398,569	181%
2235	City of Amity	483,775	0	(268,429)	38,214	0	253,560	253,594	100%
2104	City of Ashland	33,486,481	(2,450,926)	717,772	2,645,170	0	34,398,497	17,553,590	196%
2105	City of Astoria	11,750,461	(860,034)	1,035,795	928,194	0	12,854,416	6,159,583	209%
2234	City of Aumsville	1,885,615	(138,011)	(340,834)	148,949	0	1,555,719	988,438	157%
2272	City of Aurora	320,870	0	(242,514)	25,346	0	103,702	168,200	62%
2159	City of Baker City	7,023,458	(514,057)	(128,863)	554,798	0	6,935,336	3,681,692	188%
2150	City of Bandon	3,738,824	(273,650)	(49,512)	295,338	0	3,711,000	1,959,889	189%
2231	City of Banks	612,544	0	(278,421)	48,386	0	382,509	321,095	119%
2241	City of Bay City	700,813	(51,294)	(106,781)	55,359	0	598,097	367,366	163%
2178	City of Boardman	2,116,657	(154,921)	(54,312)	167,199	0	2,074,623	1,109,550	187%
2216	City of Brookings	4,987,548	(365,046)	(209,306)	393,977	0	4,807,173	2,614,469	184%
2204	City of Burns	1,445,112	0	(374,174)	114,153	0	1,185,091	757,527	156%
2109	City of Canby	11,477,006	0	(3,303,736)	906,594	0	9,079,864	6,016,238	151%
2223	City of Cannon Beach	4,040,082	(295,700)	(378,144)	319,135	0	3,685,373	2,117,808	174%
2198	City of Carlton	1,113,057	0	(449,542)	87,923	0	751,438	583,464	129%
2182	City of Cascade Locks	1,393,765	(102,012)	480,571	110,097	0	1,882,421	730,611	258%
2194	City of Cave Junction	887,803	(64,980)	(49,451)	70,130	0	843,502	465,386	181%
2181	City of Central Point	9,061,504	0	(1,055,912)	715,788	0	8,721,380	4,750,034	184%
2201	City of Coburg	1,063,552	0	(512,288)	84,012	0	635,276	557,513	114%
2271	City of Columbia City	1,001,651	(73,312)	(2,691)	79,123	0	1,004,771	525,065	191%
2177	City of Condon	382,665	0	200,955	30,228	0	613,848	200,593	306%
2110	City of Coquille	3,005,524	(219,979)	162,883	237,413	0	3,185,841	1,575,494	202%
2155	City of Corvallis	56,399,282	0	(12,730,453)	4,455,102	7,923,954	40,199,977	29,564,464	136%
2236	City of Creswell	1,822,531	0	(137,345)	143,966	0	1,829,152	955,370	191%
2202	City of Dallas	9,273,542	(678,744)	0	732,537	116,389	9,210,946	4,861,184	189%
2252	City of Dayton	698,574	(51,130)	(219,268)	55,182	0	483,358	366,192	132%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### 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	960,120	(70,273)	(4,088)	75,842	0	961,601	503,294	191%
2131	City of Drain	1,007,622	(73,749)	0	79,594	0	1,013,467	528,194	192%
2245	City of Dundee	1,159,922	0	(153,032)	91,625	0	1,098,515	608,030	181%
2299	City of Dunes City	57,662	(4,220)	29,208	4,555	0	87,205	30,226	289%
2269	City of Durham	209,333	0	(29,254)	16,536	0	196,615	109,732	179%
2225	City of Echo	427,273	(31,273)	111,176	33,751	0	540,927	223,976	242%
2205	City of Elgin	817,428	(59,829)	(1,097,912)	64,570	0	(275,743)	428,495	(64%)
2305	City of Elkton	76,717	(5,615)	255	6,060	0	77,417	40,215	193%
2180	City of Enterprise	1,561,557	0	(4,088)	123,351	0	1,680,820	818,567	205%
2179	City of Estacada	2,253,120	(164,909)	63,069	177,979	0	2,329,259	1,181,084	197%
2208	City of Fairview	4,218,444	0	(849,816)	333,224	0	3,701,852	2,211,306	167%
2224	City of Falls City	314,520	0	(71,212)	24,845	0	268,153	164,871	163%
2291	City of Florence	5,911,916	0	(2,594,416)	466,995	0	3,784,495	3,099,022	122%
2220	City of Garibaldi	784,867	0	43,832	61,998	0	890,697	411,427	216%
2242	City of Gaston	191,455	(14,013)	(429,057)	15,123	0	(236,492)	100,361	(236%)
2304	City of Gladstone	6,722,828	0	(1,256,438)	531,051	0	5,997,441	3,524,102	170%
2274	City of Gold Hill	198,755	(14,547)	(241,659)	15,700	0	(41,751)	104,187	(40%)
2113	City of Grants Pass	27,147,626	0	(1,950,085)	2,144,450	0	27,341,991	14,230,766	192%
2284	City of Halsey	398,373	0	(123,889)	31,468	0	305,952	208,827	147%
2296	City of Happy Valley	8,275,676	(605,709)	0	653,714	0	8,323,681	4,338,104	192%
2268	City of Harrisburg	1,498,404	(109,670)	(57,001)	118,362	0	1,450,095	785,462	185%
2193	City of Heppner	519,154	(37,998)	(482,868)	41,009	0	39,297	272,140	14%
2160	City of Hermiston	11,127,734	0	(663,693)	879,004	0	11,343,045	5,833,150	194%
2226	City of Hines	759,868	(55,616)	(34,470)	60,024	0	729,806	398,322	183%
2138	City of Hood River	8,502,857	(622,337)	(358,491)	671,659	0	8,193,688	4,457,192	184%
2196	City of Hubbard	975,828	0	(10,142)	77,083	0	1,042,769	511,528	204%
2191	City of Huntington	25,187	(1,843)	310,006	1,990	0	335,340	98,562	340%
2306	City of Imbler	22,759	(1,666)	193	1,798	0	23,084	11,930	194%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### 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
2267	City of Independence	5,598,744	(409,780)	(581,444)	442,257	0	5,049,777	2,934,857	172%
2266	City of Irrigon	926,935	(67,844)	(56,980)	73,221	0	875,332	485,899	180%
2211	City of Jefferson	692,281	(50,669)	(1,421,846)	54,685	0	(725,549)	362,893	(200%)
2229	City of John Day	1,477,382	0	(715,846)	116,702	0	878,238	774,442	113%
2256	City of Jordan Valley	121,710	(8,908)	(216,696)	9,614	0	(94,280)	63,800	(148%)
2199	City of Junction City	4,608,184	(337,280)	(143,964)	364,010	0	4,490,950	2,415,607	186%
2287	City of King City	781,631	0	(142,401)	61,743	0	700,973	409,731	171%
2148	City of Klamath Falls	18,386,144	(1,345,709)	(5,702,180)	1,452,362	0	12,790,617	9,638,004	133%
2263	City of La Grande	4,168,585	(305,105)	(1,002,934)	329,286	0	3,189,832	2,185,169	146%
2233	City of Lafayette	790,729	0	(191,920)	62,461	0	661,270	414,499	160%
2120	City of Lake Oswego	50,339,619	0	(2,381,469)	3,976,436	0	51,934,586	26,387,992	197%
2244	City of Lakeside	463,027	(33,890)	(282,113)	36,576	0	183,600	242,719	76%
2140	City of Lebanon	11,271,339	0	(2,844,848)	890,348	0	9,316,839	5,908,428	158%
2298	City of Lincoln City	13,336,239	0	(3,938,388)	1,053,459	0	10,451,310	6,990,847	150%
2293	City of Lowell	525,492	0	(68,076)	41,510	0	498,926	275,463	181%
2270	City of Lyons	144,525	0	(17,641)	11,416	0	138,300	75,760	183%
2170	City of Madras	3,732,485	0	(533,329)	294,837	0	3,493,993	1,956,566	179%
2247	City of Malin	210,044	(15,373)	(33,144)	16,592	0	178,119	110,105	162%
2281	City of Manzanita	1,155,056	(84,540)	(57,979)	91,240	0	1,103,777	605,479	182%
2117	City of McMinnville	25,641,715	(1,876,756)	0	2,025,495	0	25,790,454	13,441,369	192%
2102	City of Medford	74,117,771	0	0	5,854,724	23,920,468	56,052,027	38,852,483	144%
2207	City of Mill City	412,323	(30,179)	3,816	32,570	0	418,530	216,140	194%
2286	City of Millersburg	499,230	0	(30,802)	39,435	0	507,863	261,696	194%
2158	City of Milton-Freewater	7,398,868	(541,534)	571,475	584,453	0	8,013,262	3,878,482	207%
2163	City of Milwaukie	18,952,959	(1,387,195)	(647,223)	1,497,135	3,108,833	15,306,843	9,935,128	154%
2157	City of Monmouth	6,436,879	0	0	508,463	1,526,568	5,418,774	3,374,207	161%
2209	City of Monroe	262,972	0	(158,259)	20,773	0	125,486	137,850	91%
2301	City of Moro	151,160	0	(82,935)	11,940	0	80,165	79,238	101%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### 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
2302	City of Mt. Vernon	228,741	0	(89,093)	18,069	0	157,717	119,906	132%
2197	City of Myrtle Creek	1,867,849	(136,711)	(371,938)	147,545	0	1,506,745	979,125	154%
2183	City of Myrtle Point	2,081,922	(152,379)	(782,222)	164,456	0	1,311,777	1,091,342	120%
2777	City of Newberg	9,428,071	(690,055)	(372,225)	744,744	2,268,115	6,842,420	4,942,188	138%
2276	City of Newport	5,061,656	(370,470)	(1,185,413)	399,831	0	3,905,604	2,653,316	147%
2292	City of North Bend	7,902,190	(578,373)	(887,897)	624,211	0	7,060,131	4,142,323	170%
2192	City of North Plains	1,436,204	(105,118)	(146,597)	113,449	0	1,297,938	752,857	172%
2308	City of North Powder	145,771	0	(18,061)	11,515	0	139,225	76,413	182%
2166	City of Nyssa	1,044,120	(76,421)	(35,833)	82,477	0	1,014,343	547,327	185%
2143	City of Oakland	282,632	0	106,703	22,326	0	411,661	148,155	278%
2168	City of Oakridge	2,447,301	(179,122)	534,874	193,318	0	2,996,371	1,282,873	234%
2119	City of Oregon City	26,891,215	0	0	2,124,196	5,975,280	23,040,131	14,096,356	163%
2154	City of Pendleton	17,629,474	(1,290,328)	0	1,392,591	3,288,461	14,443,276	9,241,358	156%
2187	City of Philomath	3,338,842	(244,375)	(389,468)	263,742	0	2,968,741	1,750,219	170%
2249	City of Phoenix	2,185,472	0	(1,086,469)	172,635	0	1,271,638	1,145,623	111%
2161	City of Pilot Rock	565,375	(41,381)	130,161	44,660	0	698,815	296,369	236%
2184	City of Port Orford	1,034,912	(75,747)	(37,147)	81,750	0	1,003,768	542,500	185%
2121	City of Portland	733,326,698	(53,673,280)	(132,348,550)	57,927,073	0	605,231,941	384,409,335	157%
2122	City of Redmond	22,449,476	0	(4,682,158)	1,773,333	0	19,540,651	11,767,999	166%
2139	City of Reedsport	3,048,680	(223,137)	(1,565,718)	240,822	0	1,500,647	1,598,116	94%
2260	City of Riddle	640,521	0	(98,787)	50,596	0	592,330	335,761	176%
2203	City of Rockaway Beach	1,866,132	0	(267,671)	147,410	0	1,745,871	978,225	178%
2251	City of Rogue River	1,331,530	(97,457)	222,035	105,180	0	1,561,288	697,987	224%
2100	City of Roseburg	20,592,351	(1,507,185)	0	1,626,635	0	20,711,801	10,794,496	192%
2172	City of Sandy	8,575,019	(627,618)	(246,084)	677,359	0	8,378,676	4,495,019	186%
2176	City of Scappoose	4,190,122	0	(244,496)	330,987	0	4,276,613	2,196,459	195%
2254	City of Shady Cove	418,696	0	(322,919)	33,074	0	128,851	219,480	59%
2142	City of Sherwood	13,610,769	(996,193)	(149,294)	1,075,144	0	13,540,426	7,134,755	190%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### 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
2273	City of Silverton	5,750,103	(420,859)	(23,616)	454,213	606,861	5,152,980	3,014,200	171%
2221	City of Sisters	1,778,246	(130,152)	(312,100)	140,468	0	1,476,462	932,155	158%
2278	City of Springfield	57,597,266	0	(18,922,484)	4,549,733	0	43,224,515	30,192,446	143%
2123	City of St Helens	8,915,269	0	780,919	704,237	0	10,400,425	4,673,378	223%
2757	City of Stayton	1,965,600	(143,865)	(77,685)	155,267	0	1,899,317	1,030,366	184%
2217	City of Sutherlin	4,652,753	(340,542)	(1,550,435)	367,531	0	3,129,307	2,438,970	128%
2188	City of Talent	2,523,465	0	(644,614)	199,334	0	2,078,185	1,322,798	157%
2295	City of Tigard	12,145,610	(888,955)	(2,930,788)	959,408	0	9,285,275	6,366,720	146%
2128	City of Tillamook	3,583,246	0	(585,056)	283,048	0	3,281,238	1,878,335	175%
2275	City of Toledo	3,447,743	(252,345)	(1,816,746)	272,345	0	1,650,997	1,807,304	91%
2237	City of Troutdale	5,508,468	0	(2,816,458)	435,126	0	3,127,136	2,887,535	108%
2288	City of Tualatin	21,455,723	(1,570,376)	1,351,539	1,694,834	0	22,931,720	11,247,075	204%
2228	City of Turner	915,117	0	(21,434)	72,287	0	965,970	479,704	201%
2175	City of Umatilla	4,122,492	(301,731)	(1,349,682)	325,645	0	2,796,724	2,161,007	129%
2145	City of Vale	745,572	(54,570)	230,897	58,894	0	980,793	390,828	251%
2285	City of Veneta	1,799,280	(131,692)	(196,941)	142,129	0	1,612,776	943,181	171%
2125	City of Vernonia	1,368,079	(100,132)	(337,607)	108,068	0	1,038,408	717,146	145%
2200	City of Wallowa	324,415	(23,744)	(78,540)	25,626	0	247,757	170,058	146%
2238	City of Warrenton	4,712,479	0	(531,765)	372,249	0	4,552,963	2,470,278	184%
2126	City of West Linn	16,530,768	0	(3,175,916)	1,305,801	0	14,660,653	8,665,417	169%
2265	City of Westfir	121,905	0	(62,574)	9,630	0	68,961	63,903	108%
2206	City of Weston	386,299	0	(233,420)	30,515	0	183,394	202,498	91%
2147	City of Wheeler	330,078	0	0	26,074	0	356,152	173,027	206%
2240	City of Wilsonville	17,481,114	(1,279,469)	(450,851)	1,380,871	0	17,131,665	9,163,588	187%
2280	City of Winston	2,336,824	(171,036)	(1,069,279)	184,591	0	1,281,100	1,224,962	105%
2185	City of Wood Village	1,067,134	(78,105)	(137,433)	84,295	0	935,891	559,391	167%
2303	City of Woodburn	15,588,808	(1,140,968)	(1,564,018)	1,231,394	0	14,115,216	8,171,642	173%
2300	City of Yachats	773,431	0	(272,854)	61,095	0	561,672	405,432	139%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### Individual SLGRP Employers

<b>City</b>		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								
2214	City of Yamhill	869,920	0	(202,017)	68,717	0	736,620	456,012	162%
2307	City of Yoncalla	354,175	(25,923)	(5,809)	27,977	0	350,420	185,658	189%
2255	Town of Canyon City	285,040	(20,863)	26,906	22,516	0	313,599	149,418	210%
2212	Town of Lakeview	1,748,348	(127,964)	(916,774)	138,106	0	841,716	916,483	92%

<b>County</b>		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	10,108,989	0	(2,078,188)	798,531	0	8,829,332	5,299,125	167%
2040	Benton County	52,523,116	0	(9,021,720)	4,148,915	6,202,171	41,448,140	27,532,580	151%
2036	Clatsop County	25,796,135	(1,888,058)	0	2,037,693	7,230,970	18,714,800	13,522,316	138%
2017	Columbia County	19,573,604	0	(3,374,826)	1,546,162	2,981,812	14,763,128	10,260,469	144%
2018	Coos County	29,172,943	0	1,133,609	2,304,434	0	32,610,986	15,292,436	213%
2044	Crook County	3,711,946	0	(1,143,888)	293,215	0	2,861,273	1,945,799	147%
2027	Deschutes County	121,770,038	0	(25,894,524)	9,618,880	5,671,764	99,822,630	63,831,768	156%
2022	Gilliam County	3,819,120	(279,527)	(145,444)	301,681	0	3,695,830	2,001,980	185%
2012	Grant County	6,588,200	(482,200)	(5,113,192)	520,416	0	1,513,224	3,453,530	44%
2004	Harney County	7,872,357	(576,190)	(759,840)	621,855	0	7,158,182	4,126,684	173%
2035	Hood River County	14,221,585	0	(2,656,861)	1,123,394	5,088,279	7,599,839	7,454,945	102%
2005	Jackson County	87,848,584	(6,429,769)	2,641,928	6,939,351	7,372,153	83,627,941	46,050,165	182%
2042	Josephine County	28,927,614	(2,117,255)	2,927,715	2,285,055	0	32,023,129	15,163,835	211%
2007	Klamath County	6,826,125	0	(4,961,743)	539,210	0	2,403,592	3,578,250	67%
2000	Lake County	7,450,540	(545,316)	(903,015)	588,534	0	6,590,743	3,905,568	169%
2043	Lincoln County	8,927,900	(653,446)	(3,801,581)	705,234	0	5,178,107	4,679,999	111%
2009	Marion County	158,051,641	0	(31,831,369)	12,484,843	17,776,835	120,928,280	82,850,558	146%
2038	Multnomah County	653,867,766	(47,857,561)	(76,436,713)	51,650,439	27,753,728	553,470,203	342,757,019	161%
2016	Sherman County	4,461,849	(326,569)	333,073	352,451	0	4,820,804	2,338,898	206%
2013	Umatilla County	28,870,173	(2,113,051)	0	2,280,518	8,888,109	20,149,531	15,133,724	133%
2020	Wasco County	12,374,045	(905,675)	(1,215,827)	977,453	0	11,229,996	6,486,466	173%



## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### Individual SLGRP Employers

<b>County</b>		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								
2011	Washington County	258,114,366	(18,891,777)	382,692	20,389,016	0	259,994,297	135,303,368	192%

### Special Districts

<b>Special Districts</b>		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								
2742	Amity Fire District	192,133	(14,063)	(52,750)	15,177	0	140,497	100,716	140%
2631	Arch Cape Water-Sanitary District	236,105	0	(65,580)	18,650	0	189,175	123,766	153%
2602	Aumsville Rural Fire Protection District	287,877	0	(122,756)	22,740	0	187,861	150,905	124%
2804	Aurora Rural Fire Protection District	378,634	0	(287,731)	29,909	0	120,812	198,479	61%
2728	Baker County Library District	1,018,682	0	(85,668)	80,468	0	1,013,482	533,992	190%
2601	Baker Valley Irrigation District	136,275	0	(210,713)	10,765	0	(63,673)	71,435	(89%)
2749	Black Butte Ranch Police	822,718	(60,216)	(271,267)	64,988	0	556,223	431,268	129%
2595	Canby Fire District	4,138,664	0	(442,185)	326,922	0	4,023,401	2,169,485	185%
2731	Canby Utility Board	3,277,659	(239,897)	24,236	258,909	0	3,320,907	1,718,146	193%
2840	Cannon Beach Rural Fire Protection District	246,092	(18,012)	(538)	19,439	0	246,981	129,001	191%
2820	Central Oregon Coast Fire & Rescue District	217,708	0	(307,744)	17,197	0	(72,839)	114,122	(64%)
2569	Central Oregon Intergovernmental Council	8,178,520	0	(7,155,842)	646,039	0	1,668,717	4,287,175	39%
2563	Central Oregon Irrigation District	3,447,042	(252,294)	392,426	272,289	0	3,859,463	1,806,937	214%
2567	Charleston Rural Fire Protection District	108,354	0	(98,782)	8,559	0	18,131	56,799	32%
2699	Chetco Library Board	426,588	(31,223)	(8,908)	33,697	0	420,154	223,617	188%
2745	Clackamas County Fire District	57,040,049	0	(789,003)	4,505,718	8,738,419	52,018,345	29,900,353	174%
2761	Clackamas River Water	5,743,019	(420,340)	712,308	453,654	0	6,488,641	3,010,486	216%
2538	Clackamas Vector Control	595,565	(43,590)	82,227	47,045	0	681,247	312,195	218%
2707	Clatskanie Library	185,976	(13,612)	3,390	14,691	0	190,445	97,488	195%
2526	Clatskanie PUD	7,178,070	(525,374)	1,671,074	567,011	0	8,890,781	3,762,739	236%
2588	Clatskanie Rural Fire Protection District	1,903,731	0	(348,224)	150,380	0	1,705,887	997,934	171%
2617	Clean Water Services	56,732,722	0	(2,960,342)	4,481,441	13,205,061	45,048,760	29,739,253	151%
2681	Cloverdale Rural Fire Protection District	280,639	(20,540)	36,788	22,168	0	319,055	147,111	217%
2801	Coburg Rural Fire Protection District	280,740	0	(69,469)	22,176	0	233,447	147,163	159%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### 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
2649	Colton Fire Department	83,542	0	(51,547)	6,599	0	38,594	43,792	88%
2671	Columbia 911 Communications District	2,270,342	(166,170)	(100,897)	179,339	0	2,182,614	1,190,112	183%
2687	Columbia Drainage Vector Control District	294,151	(21,529)	164,959	23,236	0	460,817	154,194	299%
2528	Columbia River Fire & Rescue	8,533,336	(624,568)	(2,337,248)	674,067	0	6,245,587	4,473,168	140%
2612	Community Services Consortium	7,493,000	(548,424)	(576,849)	591,888	0	6,959,615	3,927,825	177%
2860	Coos County Airport District	1,380,821	0	(336,962)	109,074	0	1,152,933	723,825	159%
2603	Corbett Water District	533,933	(39,079)	0	42,177	0	537,031	279,887	192%
2545	Council of Governments	12,346,326	(903,646)	(7,324)	975,263	0	12,410,619	6,471,936	192%
2834	Crescent Rural Fire Protection District	238,520	0	(29,499)	18,841	0	227,862	125,032	182%
2844	Crook County Rural Fire Protection District #1	3,747,274	(274,269)	(30,446)	296,005	0	3,738,564	1,964,318	190%
2647	Crooked River Ranch Rural Fire Protection District	786,902	(57,595)	(37,169)	62,159	0	754,297	412,494	183%
2571	Crystal Springs Water District	823,174	0	(42,901)	65,024	0	845,297	431,507	196%
2718	Curry Library	296,069	0	(215,533)	23,387	0	103,923	155,199	67%
2576	Depoe Bay Rural Fire Protection District	1,733,788	(126,899)	(26,638)	136,956	0	1,717,207	908,850	189%
2642	Dexter Rural Fire Protection District	89,826	(6,575)	(19,161)	7,096	0	71,186	47,087	151%
2851	East Umatilla County Rural Fire Protection District	2,224	(163)	(22,457)	176	0	(20,220)	43,223	(47%)
2784	Eisenschmidt Pool	409,100	0	(70,260)	32,316	0	371,156	214,450	173%
2557	Estacada Fire Department	2,642,513	(193,409)	(1,271,450)	208,738	0	1,386,392	1,385,203	100%
2132	Eugene Water & Electric Board	76,128,199	0	32,882,486	6,013,442	5,123,919	109,900,208	39,905,750	275%
2798	Fairview Water District	108,908	(7,971)	(14,281)	8,603	0	95,259	57,090	167%
2789	Farmers Irrigation District	998,412	0	(573,234)	78,867	0	504,045	523,367	96%
2824	Glide Fire Department	176,864	0	(20,946)	13,971	0	169,889	92,712	183%
2573	Goshen Fire District	309,920	0	194,206	24,481	0	528,607	162,460	325%
2511	Grants Pass Irrigation District	1,013,373	(74,170)	41,800	80,049	0	1,061,052	531,210	200%
2765	Green Sanitary	542,881	(39,734)	(36,884)	42,883	0	509,146	284,578	179%
2855	Harney Hospital	19,018,244	0	(2,884,031)	1,502,292	0	17,636,505	9,969,350	177%
2819	Harrisburg Fire-Rescue	297,353	(21,764)	(9,904)	23,489	0	289,174	155,872	186%
2838	High Desert Parks & Recreation District	55,080	(4,031)	914	4,351	0	56,314	28,873	195%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### 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
2519	Home Forward	27,498,669	0	(6,294,153)	2,172,180	0	23,376,696	14,414,783	162%
2607	Hoodland Fire District #74	2,252,665	(164,876)	(132,092)	177,943	0	2,133,640	1,180,845	181%
2510	Horsefly Irrigation District	47,465	0	16,254	3,749	0	67,468	24,881	271%
2773	Housing Authority of Jackson County	5,338,580	(390,739)	381,885	421,706	0	5,751,432	2,798,480	206%
2886	Idanha-Detroit Rural Fire Protection District	666,469	0	0	52,646	0	719,115	349,362	206%
2564	Illinois Valley Fire District	841,675	0	(399,299)	66,486	0	508,862	441,206	115%
2651	Imbler Rural Fire Protection District	40,500	(2,964)	1,069	3,199	0	41,804	21,230	197%
2715	Jackson County Fire District #3	12,994,540	(951,090)	(3,345,772)	1,026,467	0	9,724,145	6,811,729	143%
2620	Jackson County Fire District #4	1,087,666	0	0	85,917	0	1,173,583	570,154	206%
2541	Jackson County Vector Control District	361,259	0	(63,976)	28,537	0	325,820	189,372	172%
2712	Jefferson County EMS	1,055,720	(77,270)	11,761	83,394	0	1,073,605	553,408	194%
2846	Jefferson County Library District	427,501	0	(11,421)	33,769	0	449,849	224,096	201%
2561	Jefferson Rural Fire Protection District	711,970	0	(353,894)	56,240	0	414,316	373,214	111%
2763	Junction City Fire Department	681,319	0	(81,634)	53,819	0	653,504	357,147	183%
2559	Keizer Fire Department	5,559,463	0	(1,029,345)	439,154	0	4,969,272	2,914,266	171%
2710	Klamath County Emergency Communications District	1,174,387	(85,955)	102,923	92,767	0	1,284,122	615,613	209%
2721	Klamath Housing Authority	944,699	0	(199,992)	74,624	0	819,331	495,211	165%
2624	Klamath Vector Control	149,843	(10,967)	29,238	11,836	0	179,950	78,547	229%
2579	La Pine Rural Fire Protection District	4,219,687	0	(866,768)	333,322	0	3,686,241	2,211,957	167%
2768	Lake County Library District	234,382	(17,155)	8,250	18,514	0	243,991	122,863	199%
2522	Lane Council of Governments	21,146,374	0	(1,330,982)	1,670,398	0	21,485,790	11,084,914	194%
2883	Lane Fire Authority	5,925,345	0	(656,683)	468,056	0	5,736,718	3,106,062	185%
2849	Lebanon Aquatic District	449,725	0	(23,373)	35,525	0	461,877	235,745	196%
2705	Lebanon Fire District	6,119,827	0	(942,738)	483,418	0	5,660,507	3,208,009	176%
2753	Linn-Benton Housing Authority	1,983,068	0	(872,769)	156,647	0	1,266,946	1,039,523	122%
2572	Local Government Personnel Institute	460,880	(33,733)	19,355	36,406	0	482,908	241,593	200%
2700	Lowell Rural Fire Protection District	275,552	0	(185,134)	21,766	0	112,184	144,444	78%
2823	Lyons Fire District	25,527	0	4,428	2,016	0	31,971	13,381	239%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### 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
2580	Marion County Fire District #1	8,006,529	0	582,477	632,453	0	9,221,459	4,197,017	220%
2598	Marion County Housing Authority	1,194,629	0	(1,752,064)	94,366	0	(463,069)	626,224	(74%)
2628	McKenzie Fire And Rescue	1,065,780	(78,006)	(188,253)	84,188	0	883,709	558,681	158%
2135	McMinnville Water & Light Department	8,053,865	(589,474)	0	636,192	0	8,100,583	4,221,831	192%
2592	Medford Irrigation District	616,000	0	(125,877)	48,659	0	538,782	322,907	167%
2594	Metro	124,345,808	(9,101,056)	(5,553,660)	9,822,346	18,133,605	101,379,833	65,181,984	156%
2663	Metropolitan Area Communications Commission	1,260,083	(92,227)	(92,455)	99,537	0	1,174,938	660,535	178%
2811	Mid-Columbia Center For Living	11,613,627	(850,019)	78,065	917,386	0	11,759,059	6,087,855	193%
2657	Mid-Willamette Valley Senior Service Agency	24,155,576	0	(3,656,473)	1,908,102	0	22,407,205	12,662,336	177%
2853	Mill City Rural Fire Protection District	103,474	0	(50,394)	8,174	0	61,254	54,241	113%
2752	Mist-Birkenfeld Rural Fire Protection District	316,255	0	(151,635)	24,982	0	189,602	165,781	114%
2758	Mohawk Valley Rural Fire District	209,864	(15,360)	(69,885)	16,578	0	141,197	110,011	128%
2568	Molalla Rural Fire Protection District #73	2,223,031	0	162,463	175,602	0	2,561,096	1,165,312	220%
2555	Monroe Fire Department	183,116	0	(47,196)	14,465	0	150,385	95,989	157%
2873	Mosier Fire District	100,197	0	(69,863)	7,915	0	38,249	52,523	73%
2778	Mulino Water District #23	128,472	(9,403)	1,099	10,148	0	130,316	67,345	194%
2508	Multnomah Drainage	3,524,597	(257,971)	193,418	278,416	0	3,738,460	1,847,591	202%
2869	Nehalem Bay Fire & Rescue	513,138	0	0	40,534	0	553,672	268,987	206%
2858	Nesika Beach-Ophir Water District	170,065	0	(28,050)	13,434	0	155,449	89,148	174%
2716	Neskowin Water District	381,706	(27,938)	(428)	30,152	0	383,492	200,090	192%
2674	Nestucca Rural Fire District	515,603	(37,738)	(157,224)	40,729	0	361,370	270,279	134%
2818	Netarts Water District	217,146	(15,893)	(24,513)	17,153	0	193,893	113,828	170%
2830	Netarts-Oceanside Rural Fire Protection District	253,317	(18,541)	(5,466)	20,010	0	249,320	132,788	188%
2604	Netarts-Oceanside Sanitary District	663,465	0	(268,377)	52,409	0	447,497	347,788	129%
2837	NORCOM	2,626,286	0	(532,663)	207,456	0	2,301,079	1,376,697	167%
2781	North Bend Coos-Curry Housing Authority	809,974	(59,283)	1,049,998	63,982	0	1,864,671	424,588	439%
2884	North Central Public Health District	2,227,922	0	0	175,988	0	2,403,910	1,167,875	206%
2638	North Douglas County Fire and EMS	544,654	0	(124,384)	43,023	0	463,293	285,507	162%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### Individual SLGRP Employers

#### Special Districts

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2793	North Lincoln Fire & Rescue District #1	1,524,110	0	(186,697)	120,393	0	1,457,806	798,937	182%
2839	North Morrow Vector Control District	253,428	(18,549)	1,306	20,019	0	256,204	132,847	193%
2792	North Wasco County Parks And Recreation District	482,440	(35,310)	0	38,109	0	485,239	252,895	192%
2825	Northern Oregon Corrections	5,817,196	0	(2,645,772)	459,513	0	3,630,937	3,049,370	119%
2888	Oak Lodge Water Services District	4,958,171	0	(874,906)	391,657	0	4,474,922	2,599,070	172%
2852	Ochoco Irrigation District	922,599	(67,526)	(217,770)	72,878	0	710,181	483,626	147%
2816	Odell Sanitary District	495,143	0	(16,347)	39,112	0	517,908	259,553	200%
2880	Oregon Health & Science University	600,345,364	0	(167,883,817)	47,422,587	15,904,020	463,980,114	314,700,614	147%
2531	Oregon School Boards Association	5,531,834	0	24,543	436,972	0	5,993,349	2,899,783	207%
2774	Oregon Trail Library District	334,835	(24,507)	(9,508)	26,449	0	327,269	175,520	186%
2684	Parkdale Fire District	243,892	0	5,115	19,266	0	268,273	127,848	210%
2694	Philomath Fire Department	902,917	(66,086)	(45,530)	71,323	0	862,624	473,308	182%
2650	Pleasant Hill Fire Department	124,195	(9,090)	(12,180)	9,810	0	112,735	65,103	173%
2513	Port of Coos Bay	3,762,053	0	(183,972)	297,173	0	3,875,254	1,972,066	197%
2741	Port of Garibaldi	864,747	(63,292)	(65,468)	68,308	0	804,295	453,300	177%
2625	Port of Newport	1,062,731	0	(651,382)	83,947	0	495,296	557,083	89%
2512	Port of Portland	130,671,012	(9,564,007)	(735,927)	10,321,988	31,463,686	99,229,380	68,497,652	145%
2501	Port of The Dalles	433,797	(31,750)	(214,704)	34,267	0	221,610	227,396	97%
2713	Port of Tillamook Bay	1,472,880	(107,802)	(137,038)	116,346	0	1,344,386	772,082	174%
2673	Port Orford Library	85,567	(6,263)	(26,877)	6,759	0	59,186	44,854	132%
2542	Rainbow Water District	1,074,412	(78,638)	90,120	84,870	0	1,170,764	563,206	208%
2776	Rainier Cemetery District	97,331	0	(88,696)	7,688	0	16,323	51,021	32%
2590	Redmond Fire & Rescue	8,846,495	0	(1,927,131)	698,804	0	7,618,168	4,637,326	164%
2549	Rogue River Fire District	1,855,165	(135,782)	(433,070)	146,544	0	1,432,857	972,476	147%
2585	Rogue River Valley Irrigation District	619,294	0	205,235	48,919	0	873,448	324,633	269%
2669	Roseburg Urban Sanitary Authority	1,684,702	0	(414,635)	133,078	0	1,403,145	883,120	159%
2802	Rural Road Assessment District #3	435,652	(31,886)	3,526	34,413	0	441,705	228,369	193%
2551	Sandy Fire Department	2,308,612	(168,971)	(560,936)	182,362	0	1,761,067	1,210,173	146%

## Summary of Pension Unfunded Accrued Liability (UAL) as of December 31, 2017

### Individual SLGRP Employers

#### Special Districts

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2544	Santa Clara Rural Fire Protection District	505,021	0	(20,952)	39,893	0	523,962	264,732	198%
2709	Scappoose Public Library	164,096	0	(99,040)	12,962	0	78,018	86,019	91%
2739	Scappoose Rural Fire Protection District	3,771,864	(276,068)	(73,757)	297,948	0	3,719,987	1,977,208	188%
2605	Scio Fire District	72,852	0	(110,546)	5,755	0	(31,939)	38,189	(84%)
2786	Seal Rock Rural Fire Protection District	122,473	(8,964)	(56,560)	9,674	0	66,623	64,200	104%
2734	Seal Rock Water District	979,510	0	(205,887)	77,374	0	850,997	513,458	166%
2630	Sheridan Fire District	580,171	0	(135,185)	45,829	0	490,815	304,125	161%
2790	Silver Falls Library District	711,477	0	(79,551)	56,201	0	688,127	372,956	185%
2659	Silverton Fire District	812,883	(59,496)	(99,202)	64,211	0	718,396	426,112	169%
2692	Siuslaw Public Library	751,776	(55,024)	(71,375)	59,384	0	684,761	394,080	174%
2794	Siuslaw Rural Fire Protection District #1	1,684,419	0	(17,896)	133,056	0	1,799,579	882,971	204%
2599	South Suburban Sanitary District	1,380,040	0	(125,616)	109,012	0	1,363,436	723,416	188%
2766	Southwest Lincoln County Water District	527,384	(38,600)	(32,255)	41,659	0	498,188	276,454	180%
2696	Stayton Fire District	871,532	0	(66,230)	68,844	0	874,146	456,856	191%
2799	Sublimity Fire District	223,001	0	(107,622)	17,615	0	132,994	116,897	114%
2641	Suburban East Salem Water District	498,936	0	(67,728)	39,412	0	470,620	261,542	180%
2857	Sunriver Service District	3,578,220	0	(1,420,206)	282,651	0	2,440,665	1,875,701	130%
2810	Sutherlin Water Control District	137,966	(10,098)	(7,761)	10,898	0	131,005	72,322	181%
2847	Sweet Home Fire and Ambulance District	2,285,646	(167,290)	(74,404)	180,548	0	2,224,500	1,198,134	186%
2582	Talent Irrigation District	1,271,173	(93,039)	58,732	100,413	0	1,337,279	666,348	201%
2553	Tangent Rural Fire Protection District	291,230	0	213,317	23,005	0	527,552	152,663	346%
2626	Tillamook Peoples Utility District	15,171,876	(1,110,452)	0	1,198,460	164,066	15,095,818	7,953,087	190%
2864	Tri-City Water and Sanitary Authority	791,459	(57,928)	(67,750)	62,519	0	728,300	414,882	176%
2660	Tualatin Valley Fire & Rescue	117,571,243	(8,605,215)	(14,587,480)	9,287,208	0	103,665,756	61,630,762	168%
2587	Tualatin Valley Irrigation District	620,512	0	(127,855)	49,016	0	541,673	325,272	167%
2842	Tualatin Valley Water District	19,550,184	0	(2,717,575)	1,544,312	1,165,150	17,211,771	10,248,193	168%
2772	Umatilla County Soil & Water District	115,256	(8,436)	(39,790)	9,104	0	76,134	60,417	126%
2732	Umatilla County Special Library District	143,287	0	(122,465)	11,319	0	32,141	75,111	43%

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### Individual SLGRP Employers

#### Special Districts

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2653	Umatilla Fire Department	205,168	0	(64,198)	16,207	0	157,177	107,549	146%
2826	Wasco County Soil-Water Conservation District	646,397	0	(200,304)	51,060	0	497,153	338,841	147%
2695	Washington County Consolidated Communications Agency	12,767,419	(934,467)	423,191	1,008,526	0	13,264,669	6,692,672	198%
2540	West Extension Irrigation District	664,780	(48,656)	(176,449)	52,512	0	492,187	348,477	141%
2867	West Multnomah Soil And Water Conservation District	1,331,598	0	0	105,186	0	1,436,784	698,023	206%
2589	West Slope Water District	998,901	0	190,297	78,905	0	1,268,103	523,623	242%
2606	West Valley Housing Authority	1,477,657	0	(348,238)	116,723	0	1,246,142	774,587	161%
2754	Western Lane Ambulance District	2,878,942	(210,714)	(25,004)	227,414	0	2,870,638	1,509,139	190%
2686	Weston Cemetery	47,784	0	(40,662)	3,775	0	10,897	25,048	44%
2817	Wickiup Water District	193,033	(14,128)	(1,150)	15,248	0	193,003	101,188	191%
2552	Winston-Dillard Fire District	1,623,780	(118,847)	904,684	128,266	0	2,537,883	851,184	298%
2600	Winston-Dillard Water District	870,336	0	(106,197)	68,750	0	832,889	456,230	183%
2676	Woodburn Fire District	2,755,903	0	553,817	217,695	0	3,527,415	1,444,642	244%
2562	WyEast Fire District	81,389	(5,957)	14,183	6,429	0	96,044	42,664	225%
2843	Yachats Rural Fire Protection District	712,927	0	(34,586)	56,316	0	734,657	373,716	197%
2726	Yamhill Communications Agency	1,797,921	(131,593)	(10,378)	142,022	0	1,797,972	942,469	191%

#### State

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
1000	State Agencies	5,647,912,477	421,488,685	0	446,140,904	1,832,000,595	4,683,541,471	2,960,631,713	158%