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December 9, 2003

Retirement Board
Oregon Public Employees Retirement System

**Re: Interim Actuarial Valuation as of December 31, 2002
Individual Employer Results**

Dear Members of the Board:

We have completed the Interim Actuarial Valuation as of December 31, 2002 for all participating employers in the Oregon PERS. In general, the actuarial valuations have been performed as of December 31st of odd-numbered years. The Retirement Board authorized a special valuation as of December 31, 2002, to monitor the experience during the interim between the 2001 and 2003 valuations.

Our understanding is that Retirement Board will not be establishing revised employer contribution rates based on this information. Therefore, the contribution rates currently in effect will continue until the results of the December 31, 2003 valuation are completed and acted upon by the Retirement Board. This action, in the latter months of 2004, will establish new rates for employers no earlier than July 1, 2005.

This report does not require any action by the Retirement Board at this time. In the near future, we will complete a final document summarizing all of our findings.

This report summarizes certain information that will be distributed individually to each participating employer. This will not be a complete valuation, but it is designed to provide certain information to employers that may be of interest. It is important to note the following:

1. No actuarial assumptions or methods were revised from the 2001 Actuarial Valuation. See the attached Appendix for a summary of the key assumptions.
2. No Governmental Accounting Standards Board (GASB) disclosures will be produced as of December 31, 2002.
3. The employer contribution rates shown in this report were calculated as of December 31, 2001 and December 31, 2002 and do not reflect the actuarial adjustment of the 2001 rates to the July 1, 2003 effective date. Because these rates do not reflect this "lag" adjustment, the purpose of showing the employer contribution rates is to indicate the impact of the 2002 experience on future rate orders.



4. The employer contribution rates that will be adopted as of July 1, 2005, will include the experience for calendar year 2003. Although we might expect a gain from the 2003 investment returns, there are still significant unrecognized investment losses from prior years that will likely more than offset the potential 2003 investment gains. In addition, we will not know the impact of the demographic experience until we collect the census data after the end of 2003.
5. Because this is an interim valuation, and employer rates are not being developed, we have accepted the 2002 census data with the recognition that there are some problems. We believe the data problems are not material for the actuarial findings of the System as a whole, however, the actuarial results for some individual employers may be materially impacted by these data problems. The issues that were readily identified include missing payroll or member accounts.

The results of the 2000 Interim Actuarial Valuation, the 2001 Actuarial Valuation, and the 2002 Interim Valuation are summarized below and on the following page.

Average Employer Contribution Rates as of the Valuation Date

	Change	Average Rate
2000 Valuation		
Actuarial (Gains) and Losses	0.46%	11.20%
2001 Valuation		
Actuarial (Gains) and Losses	3.51	14.71
Revised Methods & Assumptions	1.77	16.48
Revised Benefits	(5.84)	10.64
2002 Valuation		
Actuarial (Gains) and Losses	5.71	16.35
Impact of Side Fund Deposits	(3.60)	12.75

The primary reason for the 2002 actuarial loss is the recent poor investment returns. We calculated a loss due to investment experience of \$7.0 billion and a slight actuarial gain from all other experience of \$0.3 billion. The amortization of the net actuarial loss over the next 25 years would result in an increase to the average employer contribution rate of 5.71% of payroll.

More details of the actuarial findings are contained on the next page and will be more fully described in the final valuation report.



(\$millions)

	2001 Actuarial Valuation				2000 Interim Actuarial Valuation
	2002 Interim Actuarial Valuation	Revised Benefits from Legislation	Revised Methods & Assumptions	Prior Methods, Assumptions & Benefits	
Pension Plan					
Present Value of Benefits					
Retirees and Beneficiaries	\$ 19,339.0	\$ 17,001.8	\$ 17,127.7	\$ 16,977.8	\$ 15,298.0
Vested Terminated Members	3,732.6	3,429.5	4,526.3	4,440.6	4,049.1
Active Members	<u>22,350.5</u>	<u>23,159.8</u>	<u>32,485.0</u>	<u>31,883.4</u>	<u>31,549.9</u>
Total	\$ 45,422.1	\$ 43,591.1	\$ 54,139.0	\$ 53,301.8	\$ 50,897.0
Value of Future Normal Costs	<u>6,475.1</u>	<u>6,332.8</u>	<u>8,750.2</u>	<u>8,420.1</u>	<u>8,113.1</u>
Actuarial Liability	\$ 38,947.0	\$ 37,258.3	\$ 45,388.8	\$ 44,881.7	\$ 42,783.9
Actuarial Value of Assets *	<u>35,446.9</u>	<u>39,772.7</u>	<u>39,772.7</u>	<u>39,772.7</u>	<u>41,739.6</u>
Unfunded Actuarial Liability	\$ 3,500.1	\$ (2,514.4)	\$ 5,616.1	\$ 5,109.0	\$ 1,044.3
Funded Ratio	91.0%	106.7%	87.6%	88.6%	97.6%
Normal Cost Rate					
Total Rate	12.38%	12.34%	16.52%	15.47%	15.56%
Member Rate	<u>(0.02)</u>	<u>(0.02)</u>	<u>(6.00)</u>	<u>(6.00)</u>	<u>(6.00)</u>
Employer Normal Cost Rate	12.36%	12.32%	10.52%	9.47%	9.56%
UAL Amortization	<u>3.30</u>	<u>(2.36)</u>	<u>5.28</u>	<u>4.61</u>	<u>0.97</u>
Total Employer Rate (Ave.)	15.66%	9.96%	15.80%	14.08%	10.53%
Post-employment Healthcare Plans					
Present Value of Benefits	\$ 674.1	\$ 662.6	\$ 662.9	\$ 648.4	\$ 659.9
Value of Future Normal Costs	<u>100.6</u>	<u>99.3</u>	<u>101.2</u>	<u>97.1</u>	<u>93.3</u>
Actuarial Liability	\$ 573.5	\$ 563.3	\$ 561.7	\$ 551.3	\$ 566.6
Actuarial Value of Assets	<u>90.2</u>	<u>79.5</u>	<u>79.5</u>	<u>79.5</u>	<u>65.0</u>
Unfunded Actuarial Liability	\$ 483.3	\$ 483.8	\$ 482.2	\$ 471.8	\$ 501.6
Funded Ratio	15.7%	14.1%	14.2%	14.4%	11.5%
Employer Normal Cost Rate	0.23%	0.23%	0.23%	0.21%	0.20%
UAL Amortization	<u>0.46</u>	<u>0.45</u>	<u>0.45</u>	<u>0.42</u>	<u>0.47</u>
Total Employer Rate (Ave.)	0.69%	0.68%	0.68%	0.63%	0.67%
Pension and Healthcare Plans					
Actuarial Liability	\$ 39,520.5	\$ 37,821.6	\$ 45,950.5	\$ 45,433.0	\$ 43,350.5
Actuarial Value of Assets *	<u>35,537.1</u>	<u>39,852.2</u>	<u>39,852.2</u>	<u>39,852.2</u>	<u>41,804.6</u>
Unfunded Actuarial Liability	\$ 3,983.4	\$ (2,030.6)	\$ 6,098.3	\$ 5,580.8	\$ 1,545.9
Funded Ratio	89.9%	105.4%	86.7%	87.7%	96.4%
Employer Normal Cost Rate	12.59%	12.55%	10.75%	9.68%	9.76%
UAL Amortization	<u>3.76</u>	<u>(1.91)</u>	<u>5.73</u>	<u>5.03</u>	<u>1.44</u>
Total Employer Rate (Ave.)	16.35%	10.64%	16.48%	14.71%	11.20%

* Excludes Supplemental Employer Contributions deposited after the valuation date.



This report includes four Tables and an Appendix. The Appendix describes, in fairly brief terms, the information that is contained in each of the Tables. The Tables contain the following information for the Pension Plan:

- Table 1** Active Membership 2002 and 2001
Annualized Salary as of December 31, 2002 and 2001
Illustrated Change in Employer Rates as of the Valuation Dates

- Table 2** Actuarial Liability
Fair Market Value of Assets and Funded Ratio
Actuarial Value of Assets and Funded Ratio
Actuarial Value of Assets (including Side Fund Values) and Funded Ratio

- Table 3** Listing of Employers with Side Funds

- Table 4** Listing of Employers with No Active Members on the Valuation Date

The findings have been determined according to actuarial assumptions and methods that were chosen on the basis of recent experience of the System and of current expectations concerning future economic conditions. In our opinion, the assumptions used in the actuarial valuation are appropriate for purposes of the valuation, are internally consistent, and reflect reasonable expectations. The assumptions represent our best estimate of future conditions affecting the System. Nevertheless, the emerging costs of the System will vary from those presented in this report to the extent that actual experience differs from that projected by the assumptions.

This report was prepared in accordance with generally recognized and accepted actuarial principles and practices which are consistent with the applicable Standards of Practice adopted by the Actuarial Standards Board of the American Academy of Actuaries.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Mark O. Johnson".

Mark O. Johnson, F.S.A., M.A.A.A., E.A.
Principal and Consulting Actuary

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Encl. Appendix
Tables 1, 2, 3, and 4



Oregon Public Employees Retirement System
Summary of Key Results of Interim Actuarial Valuation as of December 31, 2002
(Attachment to Report dated December 9, 2003)

APPENDIX

KEY METHODS AND ACTUARIAL ASSUMPTIONS

The following is a brief summary of the methods and key actuarial assumptions used in the 2001 and 2002 Actuarial Valuations.

METHODS

Actuarial Cost Method	Entry Age Cost Method Level percentage of future payroll Amortization period to December 31, 2027
Asset Valuation Method	The asset smoothing method is effective for the investment experience of 2000. Annual investment gains and losses are recognized over a period of four years, and the Actuarial Value of Assets is limited to the corridor between 90% and 110% of Fair Market Value.

ECONOMIC ASSUMPTIONS

Consumer Price Inflation	3.50%
Health Cost Inflation	Graded from 8.50% in 2004 to 5.00% in 2011
General Wage Inflation	4.25%
Investment Return	8.00%
Tier One Interest Credits	No earnings were assumed to be credited to Tier One regular accounts for five years beginning with 2003 for the purposes of refunds and retirement calculations with effective dates on or after April 1, 2004. After 2007, Tier One interest credits were assumed to be 8.00% per year.

DEMOGRAPHIC ASSUMPTIONS

All demographic assumptions were adopted for use in the 2001 Actuarial Valuation and the 2002 Interim Actuarial Valuation based on the experience of the System as reported in the 2001 Experience Study.

The one exception to the assumptions adopted in the 2001 Experience Study is that service retirements from active status were assumed to be 30% higher for 2002 and 50% higher for 2003. The regular service retirement rates were applied for 2004 and beyond.



Oregon Public Employees Retirement System
Summary of Key Results of Interim Actuarial Valuation as of December 31, 2002
(Attachment to Report dated December 9, 2003)

APPENDIX

TABLE 1

Each employer with at least one active member in PERS as of December 31, 2002 is listed. The order is as follows:

School Districts
State Judiciary
State and Local Government Rate Pool (SLGRP)
 State Agencies
 Community Colleges
 Local Employers Summation
 Total SLGRP
Independent Employers Summation
System Totals

Local Employers in SLGRP (262) – alphabetical order within subgroup
 Counties
 Cities
 Special Districts

Independent Employers (210) – alphabetical order within subgroup
 Counties
 Cities
 Special Districts

- ◆ Employer Number assigned by PERS
- ◆ Employer Name
- ◆ Active Members at the end of 2002: This is the sum of the active members reported at the employer at the end of the 2002 by classification.
- ◆ Active Members at the end of 2001: For comparison, we show the total number of active members reported in the 2001 valuation.
- ◆ Annualized Salary: This is the annualized pay (without pickup) of the active members included in the 2002 valuation and the 2001 valuation.
- ◆ Employer Contribution Rates: The total employer rates calculated as of December 31, 2002 and 2001 exclude the impact of the Side Fund balances at the valuation date, the timing adjustments for the effective date of rate changes, and any minimum employer contribution for independently financed employers. In addition, these rates do not include the net impact of SB 258 and HB 2278



Oregon Public Employees Retirement System
Summary of Key Results of Interim Actuarial Valuation as of December 31, 2002
(Attachment to Report dated December 9, 2003)

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(Section 167) for Portland, Fairview, Gresham, Troutdale, and Wood Village which will be effective July 1, 2004.

- ◆ Change (Percent): The change in the employer contribution rate as of the valuation date is simply the difference between the previous two columns.
- ◆ Change (Dollars): The difference in dollars is equal to the 2002 rate multiplied by the 2002 payroll, less the 2001 rate multiplied by the 2001 payroll.

TABLE 2

Each employer with at least one active member in PERS as of December 31, 2002 is listed. The order is the same as TABLE 1. The assets and liabilities shown in TABLE 2 exclude the Post-employment Healthcare Plans.

- ◆ Employer Number
- ◆ Employer Name
- ◆ Actuarial Liability (AL)
- ◆ Funded Status - Fair Market Value of Assets (FMV)
 - Fair Market Value of Assets
 - Unfunded Actuarial Liability: $AL - FMV$
 - Funded Ratio: $FMV \div AL$
- ◆ Funded Status - Actuarial Value of Assets (AVA)
(reflects smoothing of investment gains and losses)
 - Actuarial Value of Assets
 - Unfunded Actuarial Liability: $AL - AVA$
 - Funded Ratio: $AVA \div AL$
- ◆ Funded Status - Actuarial Value of Assets WITH Side Funds (AVA_{SF})
(reflects smoothing of investment gains and losses plus the value of the Side Fund balance as of the valuation date)
 - Actuarial Value of Assets
 - Unfunded Actuarial Liability: $AL - AVA_{SF}$
 - Funded Ratio: $AVA_{SF} \div AL$



Oregon Public Employees Retirement System
Summary of Key Results of Interim Actuarial Valuation as of December 31, 2002
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APPENDIX

TABLE 3

This table lists each employer that has made a Side Fund contribution through the end of October of 2003. The order is the same as TABLE 1.

- ◆ Employer Number
- ◆ Employer Name
- ◆ Supplemental Deposits: Employer deposits made in 2002 and 2003, and the total, are shown for those situations in which a Side Fund has been established.
- ◆ Amortization of 2002 Side Funds: A portion of the 2002 deposits has been used to offset a reduction in employer contributions in 2002.
- ◆ Value of Side Funds at December 31, 2002: The Supplemental Deposits shown are adjusted for actual interest credited and the amortization of contribution offsets for 2002.
- ◆ Original Rate Reductions: This is the reduction in employer contribution rates established at the first of the month after the deposit.
- ◆ 12/31/02 Rate Reductions: This represents an interim estimate of the revised rate reduction based on actual interest credits in 2002 and actual 2002 salaries. Note this item is for illustration only, and rate adjustments will not be made until the results of the 2003 valuation are known.

TABLE 4

This table lists each employer that did not have any active members reported as of December 31, 2002. For independently funded employers (those not in the SLGRP) we have shown the funded status using both the fair market value of assets and the actuarial value of assets.

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
Summary of Key Results of Interim Actuarial Valuation as of December 31, 2002

Employer Number	Employer Name	Active Members at end of 2002			Total Active 2001	Annualized Salary		Illustration of Change in Employer Rates as of Valuation Date			
		General Service	Police & Fire	Total Active		2002	2001	2002	2001	Chg %	Chg \$
	School Districts	63,604	0	63,604	64,812	2,240,843,243	2,243,119,958	17.90%	11.28%	6.62%	148,087,009
	State Judiciary	176	0	176	179	16,725,720	15,976,988	27.48%	18.72%	8.76%	1,605,336
	State and Local Government Rate Pool										
	State Agencies	36,154	5,235	41,389	41,536	1,724,361,765	1,686,523,372	17.40%	11.20%	6.20%	111,148,329
	Community Colleges	7,411	0	7,411	7,427	273,931,999	267,573,099	16.39%	10.22%	6.17%	17,551,484
	Local Employers (262)	21,627	4,799	26,426	26,289	1,198,281,249	1,138,813,328	13.88%	8.66%	5.22%	67,700,203
	Total for the SLGRP	65,192	10,034	75,226	75,252	3,196,575,013	3,092,909,799	16.00%	10.18%	5.82%	196,400,017
	Independent Employers (210)	17,001	3,280	20,281	20,239	929,331,117	904,486,788	13.66%	10.60%	3.06%	31,071,031
	System Totals	145,973	13,314	159,287	160,482	6,383,475,093	6,256,493,533	16.35%	10.64%	5.71%	377,163,393
	Counties in the SLGRP										
2040	Benton County	313	64	377	373	15,049,092	14,107,101	12.88%	11.78%	1.10%	276,507
2036	Clatsop County	154	54	208	203	8,562,230	7,854,134	16.51%	10.56%	5.95%	584,228
2017	Columbia County	130	43	173	163	7,007,563	6,686,730	14.30%	12.07%	2.23%	194,993
2018	Coos County	302	105	407	399	15,001,991	14,378,235	17.78%	11.69%	6.09%	986,538
2027	Deschutes County	630	132	762	737	32,520,590	29,981,104	12.59%	7.88%	4.71%	1,731,831
2022	Gilliam County	35	6	41	40	1,228,824	1,234,777	14.45%	8.71%	5.74%	70,016
2012	Grant County	77	16	93	94	2,748,086	2,671,941	4.99%	-0.44%	5.43%	148,886
2004	Harney County	72	12	84	156	2,977,401	5,150,011	13.37%	7.85%	5.52%	(6,197)
2035	Hood River County	143	25	168	166	5,932,070	5,582,206	15.03%	9.14%	5.89%	381,376
2005	Jackson County	876	115	991	960	36,679,354	34,847,666	15.34%	9.42%	5.92%	2,343,963
2042	Josephine County	591	90	681	661	25,093,188	24,089,894	15.43%	9.51%	5.92%	1,580,930
2007	Klamath County	0	68	68	64	3,230,638	2,931,038	12.91%	6.83%	6.08%	216,885
2000	Lake County	58	18	76	71	2,322,256	2,154,787	13.09%	7.04%	6.05%	152,286
2043	Lincoln County	1	61	62	65	3,329,839	3,322,763	12.65%	7.18%	5.47%	182,650
2009	Marion County	1,022	215	1,237	1,268	55,301,969	52,508,625	13.03%	10.15%	2.88%	1,876,221
2038	Multnomah County	4,049	800	4,849	4,873	216,409,420	207,147,710	13.09%	7.24%	5.85%	13,330,499
2016	Sherman County	34	4	38	31	1,146,980	956,615	17.62%	11.54%	6.08%	91,705
2013	Umatilla County	324	74	398	373	13,368,077	11,976,847	16.64%	10.66%	5.98%	947,716
2020	Wasco County	125	32	157	154	5,831,311	5,407,158	14.37%	8.53%	5.84%	376,729
2011	Washington County	1,258	361	1,619	1,571	76,639,667	71,941,309	15.99%	10.03%	5.96%	5,038,969
	Cities in the SLGRP										
2258	City of Adair Village	4	0	4	4	102,017	97,420	15.43%	9.51%	5.92%	6,477
2103	City of Albany	228	110	338	324	15,472,065	14,460,737	15.40%	12.21%	3.19%	617,042
2235	City of Amity	5	2	7	7	341,704	204,015	12.16%	7.69%	4.47%	25,862
2104	City of Ashland	186	50	236	230	11,304,790	10,379,104	16.30%	10.50%	5.80%	752,875
2105	City of Astoria	69	26	95	97	3,766,795	3,764,294	18.70%	12.86%	5.84%	220,302
2234	City of Aumsville	9	5	14	12	442,105	395,283	10.11%	3.74%	6.37%	29,913
2272	City of Aurora	3	2	5	6	140,870	158,687	9.00%	3.43%	5.57%	7,235

TABLE 1

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
Summary of Key Results of Interim Actuarial Valuation as of December 31, 2002

Employer Number	Employer Name	Active Members at end of 2002			Total Active 2001	Annualized Salary		Illustration of Change in Employer Rates as of Valuation Date			
		General Service	Police & Fire	Total Active		2002	2001	2002	2001	Chg %	Chg \$
2159	City of Baker City	37	26	63	65	2,679,408	2,682,283	16.94%	11.12%	5.82%	155,622
2150	City of Bandon	33	7	40	41	1,466,589	1,381,477	15.40%	9.46%	5.94%	95,167
2231	City of Banks	6	3	9	7	191,948	177,514	12.41%	6.01%	6.40%	13,152
2241	City of Bay City	8	0	8	9	284,127	293,118	11.75%	6.13%	5.62%	15,417
2178	City of Boardman	15	9	24	21	900,303	805,341	16.16%	10.20%	5.96%	63,344
2216	City of Brookings	33	13	46	41	1,746,614	1,568,855	15.37%	9.47%	5.90%	119,884
2204	City of Burns	11	5	16	19	560,846	648,152	11.66%	6.35%	5.31%	24,237
2109	City of Canby	50	20	70	65	3,017,302	2,710,489	11.53%	5.63%	5.90%	195,294
2223	City of Cannon Beach	21	6	27	30	1,095,109	1,137,249	13.19%	7.48%	5.71%	59,379
2255	Town of Canyon City	3	0	3	3	98,811	96,303	15.80%	9.80%	6.00%	6,174
2198	City of Carlton	6	1	7	8	255,443	282,168	6.40%	1.31%	5.09%	12,652
2182	City of Cascade Locks	12	0	12	13	546,423	519,859	19.98%	13.86%	6.12%	37,123
2194	City of Cave Junction	11	0	11	10	341,741	305,914	13.28%	7.33%	5.95%	22,960
2271	City of Columbia City	7	1	8	7	240,133	217,227	14.67%	8.77%	5.90%	16,177
2177	City of Condon	2	1	3	9	119,732	205,890	28.05%	14.52%	13.53%	3,690
2110	City of Coquille	17	11	28	31	1,035,376	1,094,948	17.84%	11.93%	5.91%	54,084
2155	City of Corvallis	325	115	440	439	20,870,423	20,014,430	13.92%	14.70%	-0.78%	(36,958)
2236	City of Creswell	8	0	8	8	302,889	282,241	11.63%	5.94%	5.69%	18,461
2202	City of Dallas	58	24	82	84	3,661,184	3,389,698	18.48%	12.53%	5.95%	251,858
2252	City of Dayton	6	0	6	7	217,384	212,983	6.69%	1.16%	5.53%	12,072
2294	City of Depoe Bay	12	0	12	10	383,353	309,744	14.21%	8.23%	5.98%	28,983
2131	City of Drain	9	0	9	10	360,568	355,078	14.40%	8.43%	5.97%	21,989
2245	City of Dundee	9	3	12	11	398,452	366,235	15.69%	10.05%	5.64%	25,711
2299	City of Dunes City	1	0	1	2	18,233	35,295	24.22%	13.25%	10.97%	(261)
2225	City of Echo	4	0	4	3	130,197	103,918	19.99%	14.86%	5.13%	10,584
2205	City of Elgin	3	3	6	8	199,050	255,595	-4.98%	-5.43%	0.45%	3,966
2305	City of Elkton	2	0	2	2	35,542	34,182	14.70%	8.74%	5.96%	2,237
2180	City of Enterprise	9	4	13	12	468,390	428,145	17.37%	11.31%	6.06%	32,936
2179	City of Estacada	16	0	16	16	532,735	430,587	15.24%	9.35%	5.89%	40,929
2220	City of Garibaldi	6	0	6	6	195,247	186,613	13.19%	7.28%	5.91%	12,168
2242	City of Gaston	2	1	3	3	123,874	118,254	6.21%	0.51%	5.70%	7,089
2304	City of Gladstone	24	19	43	42	1,902,582	1,866,234	15.00%	9.42%	5.58%	109,588
2274	City of Gold Hill	7	0	7	5	184,311	134,252	7.42%	-0.81%	8.23%	14,763
2296	City of Happy Valley	14	0	14	16	616,702	695,498	14.49%	8.44%	6.05%	30,660
2268	City of Harrisburg	13	0	13	12	426,731	382,762	13.39%	7.43%	5.96%	28,700
2193	City of Heppner	7	0	7	9	234,408	254,226	3.92%	1.09%	2.83%	6,418
2226	City of Hines	5	3	8	8	268,645	269,353	15.81%	9.49%	6.32%	16,911
2138	City of Hood River	28	27	55	51	2,588,723	2,330,475	16.84%	10.83%	6.01%	183,551
2191	City of Huntington	2	0	2	1	75,471	23,088	43.40%	97.52%	-54.12%	10,239
2306	City of Imbler	1	0	1	1	17,757	17,124	14.69%	8.73%	5.96%	1,114
2267	City of Independence	22	11	33	37	1,449,049	1,475,958	14.04%	8.36%	5.68%	80,056
2266	City of Irrigon	5	0	5	4	209,660	168,897	12.56%	6.30%	6.26%	15,693
2211	City of Jefferson	7	0	7	9	236,969	270,965	-5.98%	-8.04%	2.06%	7,615
2256	City of Jordan Valley	2	0	2	2	41,922	41,241	-4.61%	-9.40%	4.79%	1,944
2199	City of Junction City	28	8	36	40	1,515,117	1,540,616	15.45%	10.20%	5.25%	76,943
2287	City of King City	0	3	3	3	118,486	142,799	13.51%	8.47%	5.04%	3,912

TABLE 1

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
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		General Service	Police & Fire	Total Active		2002	2001	2002	2001	Chg %	Chg \$
2148	City of Klamath Falls	113	37	150	150	6,642,882	6,450,336	10.66%	4.87%	5.79%	394,000
2263	City of La Grande	1	34	35	33	1,864,832	1,611,274	16.75%	10.57%	6.18%	142,048
2120	City of Lake Oswego	228	82	310	327	15,669,810	15,840,566	17.10%	10.85%	6.25%	960,836
2244	City of Lakeside	12	0	12	12	321,718	322,733	9.06%	3.45%	5.61%	18,013
2212	Town of Lakeview	11	11	22	23	769,539	739,297	10.13%	4.53%	5.60%	44,464
2298	City of Lincoln City	78	19	97	95	3,869,746	3,704,889	10.60%	4.96%	5.64%	226,431
2170	City of Madras	16	9	25	25	1,004,127	983,878	16.46%	10.82%	5.64%	58,824
2247	City of Malin	2	1	3	3	87,131	86,049	14.08%	8.34%	5.74%	5,092
2281	City of Manzanita	7	2	9	10	324,853	334,018	14.72%	9.41%	5.31%	16,387
2117	City of McMinnville	167	55	222	223	10,539,511	10,277,805	19.12%	13.06%	6.06%	672,873
2102	City of Medford	315	157	472	467	23,810,322	22,529,037	19.26%	13.41%	5.85%	1,564,724
2207	City of Mill City	4	0	4	5	114,506	121,829	14.52%	8.59%	5.93%	6,161
2158	City of Milton-Freewater	51	11	62	63	2,574,974	2,372,990	16.99%	11.06%	5.93%	175,035
2163	City of Milwaukie	100	31	131	126	6,168,671	5,671,952	15.47%	9.55%	5.92%	412,622
2157	City of Monmouth	35	13	48	45	2,008,028	1,855,010	17.10%	11.12%	5.98%	137,096
2209	City of Monroe	3	0	3	2	90,205	58,597	6.06%	-1.44%	7.50%	6,310
2197	City of Myrtle Creek	18	10	28	31	888,931	961,449	13.94%	8.39%	5.55%	43,251
2183	City of Myrtle Point	20	4	24	27	777,003	828,513	8.08%	3.49%	4.59%	33,867
2777	City of Newberg	24	33	57	51	3,296,239	2,733,569	17.30%	11.41%	5.89%	258,349
2276	City of Newport	0	29	29	32	1,496,809	1,512,294	14.67%	9.22%	5.45%	80,148
2292	City of North Bend	31	31	62	39	2,461,423	1,637,379	15.79%	9.14%	6.65%	239,002
2192	City of North Plains	8	3	11	11	451,032	404,781	13.84%	7.95%	5.89%	30,243
2166	City of Nyssa	13	5	18	17	470,519	431,834	16.05%	10.23%	5.82%	31,342
2168	City of Oakridge	20	5	25	30	878,666	961,928	19.81%	13.66%	6.15%	42,664
2119	City of Oregon City	134	30	164	156	7,065,275	6,480,058	22.42%	16.71%	5.71%	501,217
2154	City of Pendleton	82	43	125	136	5,706,261	5,743,234	19.82%	13.40%	6.42%	361,388
2187	City of Philomath	16	8	24	24	1,006,034	969,832	13.93%	7.75%	6.18%	64,979
2249	City of Phoenix	14	10	24	24	978,120	989,361	13.87%	8.33%	5.54%	53,251
2161	City of Pilot Rock	7	3	10	9	263,769	224,806	19.67%	13.45%	6.22%	21,647
2184	City of Port Orford	6	2	8	8	204,098	198,024	14.99%	8.19%	6.80%	14,376
2121	City of Portland	3,769	59	3,828	3,983	198,496,257	198,403,067	9.56%	4.09%	5.47%	10,861,557
2122	City of Redmond	83	60	143	130	6,711,231	5,976,117	12.69%	6.81%	5.88%	444,682
2139	City of Reedsport	25	11	36	35	1,264,520	1,166,229	8.04%	2.02%	6.02%	78,110
2260	City of Riddle	6	0	6	6	196,801	163,415	11.78%	6.25%	5.53%	12,970
2251	City of Rogue River	10	5	15	14	533,698	464,189	19.04%	13.28%	5.76%	39,972
2100	City of Roseburg	81	63	144	149	6,328,878	6,318,733	22.10%	15.76%	6.34%	402,850
2172	City of Sandy	36	10	46	45	1,653,106	1,564,330	15.14%	9.24%	5.90%	105,736
2176	City of Scappoose	21	8	29	32	1,294,851	1,300,435	16.67%	10.43%	6.24%	80,216
2254	City of Shady Cove	8	3	11	13	381,448	438,614	14.77%	8.66%	6.11%	18,356
2142	City of Sherwood	47	17	64	64	2,834,932	2,591,747	15.97%	10.34%	5.63%	184,752
2273	City of Silverton	31	15	46	40	2,010,617	1,716,004	16.49%	14.87%	1.62%	76,381
2221	City of Sisters	9	0	9	10	330,332	380,973	6.75%	2.24%	4.51%	13,764
2278	City of Springfield	223	99	322	103	16,851,687	6,211,807	13.14%	11.59%	1.55%	1,494,363
2123	City of St Helens	49	16	65	71	3,142,397	3,238,145	19.00%	12.43%	6.57%	194,554
2757	City of Stayton	1	13	14	15	686,283	734,102	19.01%	13.34%	5.67%	32,533
2217	City of Sutherlin	26	19	45	47	1,930,602	1,968,893	12.00%	6.68%	5.32%	100,150

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2295	City of Tigard	0	53	53	51	3,272,353	3,072,422	14.35%	8.44%	5.91%	210,270
2275	City of Toledo	36	9	45	45	1,621,305	1,547,590	8.53%	2.63%	5.90%	97,596
2288	City of Tualatin	83	30	113	113	5,631,689	5,419,408	17.94%	11.77%	6.17%	372,461
2175	City of Umatilla	19	9	28	28	1,052,471	942,383	7.28%	1.08%	6.20%	66,442
2230	City of Union	0	3	3	4	82,988	114,402	-2.30%	-0.76%	-1.54%	(1,039)
2145	City of Vale	10	1	11	10	249,359	232,143	21.10%	15.10%	6.00%	17,561
2285	City of Veneta	10	0	10	10	374,387	344,604	10.18%	4.24%	5.94%	23,501
2125	City of Vernonia	10	4	14	16	577,733	620,063	12.24%	7.17%	5.07%	26,256
2200	City of Wallowa	4	0	4	4	100,316	86,370	8.51%	2.09%	6.42%	6,732
2240	City of Wilsonville	121	0	121	121	5,041,555	4,804,988	13.63%	7.73%	5.90%	315,738
2280	City of Winston	13	5	18	23	740,920	838,333	6.58%	2.84%	3.74%	24,944
2185	City of Wood Village	11	0	11	9	468,979	405,659	12.35%	6.25%	6.10%	32,565
2303	City of Woodburn	120	24	144	145	5,392,064	5,313,105	13.98%	8.17%	5.81%	319,730
2300	City of Yachats	8	0	8	7	272,116	238,856	10.14%	4.52%	5.62%	16,796
2307	City of Yoncalla	5	0	5	5	145,093	139,163	14.41%	8.46%	5.95%	9,135
Special Districts in the SLGRP											
2742	Amity Fire District	0	1	1	1	41,447	39,053	10.81%	4.97%	5.84%	2,539
2631	Arch Cape Water/Sanitary Dist	2	0	2	2	71,274	67,510	12.88%	7.08%	5.80%	4,400
2602	Aumsville RFPD	0	2	2	2	98,949	94,898	18.16%	12.27%	5.89%	6,325
2728	Baker County Library District	8	0	8	8	188,607	187,779	10.41%	4.70%	5.71%	10,808
2749	Black Butte Ranch Service Dist	1	6	7	7	237,560	277,336	12.18%	7.85%	4.33%	7,164
2558	Boring Rfd #59	2	14	16	16	1,091,124	1,027,092	16.05%	10.23%	5.82%	70,054
2611	Burnt River Irrigation District	1	0	1	1	19,603	19,617	50.59%	40.85%	9.74%	1,904
2731	Canby Utility Board	21	0	21	23	1,069,435	1,127,965	14.36%	8.45%	5.91%	58,258
2840	Cannon Beach RFPD	0	2	2	2	90,533	85,885	20.56%	14.67%	5.89%	6,014
2820	Central Orcoast Fire & Rescue	0	3	3	3	132,950	120,099	13.17%	7.42%	5.75%	8,598
2563	Central Oregon Irrigation Distri	30	0	30	33	1,187,384	1,266,300	16.54%	10.27%	6.27%	66,344
2699	Chetco Cmnty Public Library D	7	0	7	6	163,983	149,172	13.86%	7.95%	5.91%	10,869
2745	Clackamas Co. Fire District	17	128	145	146	10,215,312	10,639,477	24.93%	18.03%	6.90%	628,380
2538	Clackamas County Vector Cntr	2	0	2	2	84,080	79,285	27.35%	21.33%	6.02%	6,084
2761	Clackamas River Water	32	0	32	37	1,673,469	1,862,177	17.23%	10.76%	6.47%	87,968
2707	Clatskanie Library District	3	0	3	3	58,578	57,340	14.64%	8.71%	5.93%	3,582
2526	Clatskanie PUD	25	0	25	23	1,766,791	1,507,638	20.87%	15.51%	5.36%	134,895
2704	Clatsop County 4-H & Exten Se	3	0	3	3	75,181	70,668	14.11%	8.20%	5.91%	4,813
2617	Clean Water Services	259	0	259	258	15,199,215	14,034,037	14.26%	8.50%	5.76%	974,515
2681	Cloverdale RFPD	0	1	1	1	50,709	46,975	26.91%	20.95%	5.96%	3,805
2671	Columbia 911 Communications	17	0	17	15	738,013	615,857	13.33%	7.28%	6.05%	53,543
2687	Columbia Drainage Vector Cntr	4	0	4	4	157,141	156,254	20.41%	13.84%	6.57%	10,447
2787	Columbia Health District	15	0	15	15	497,566	501,549	13.80%	7.97%	5.83%	28,691
2528	Columbia River Fire & Rescue	5	39	44	46	2,762,957	2,753,398	15.10%	9.52%	5.58%	155,083
2612	Community Services Consortiu	149	0	149	132	4,835,025	4,276,295	13.59%	7.63%	5.96%	330,799
2603	Corbett Water District	6	0	6	6	229,320	215,166	18.39%	12.39%	6.00%	15,513
2844	Crook County Rural Fire Prot D	2	7	9	5	356,124	252,036	18.92%	13.63%	5.29%	33,026
2647	Crooked River Ranch RFPD	2	2	4	3	134,826	119,842	16.02%	11.38%	4.64%	7,961

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2571	Crystal Springs Water District	6	0	6	6	248,946	244,341	14.34%	8.35%	5.99%	15,296
2576	Depoe Bay RFPD	0	1	1	2	56,363	102,789	11.61%	10.24%	1.37%	(3,982)
2822	Deschutes County RFPD #2	1	0	1	1	61,858	60,172	14.19%	8.26%	5.93%	3,807
2642	Dexter RFPD	0	1	1	1	39,209	45,566	17.32%	12.06%	5.26%	1,296
2851	East Umatilla County RFPD	0	1	1	0	25,827	0	16.29%	0.00%	16.29%	4,207
2557	Estacada Rfd #69	2	9	11	12	566,002	580,877	3.49%	-0.94%	4.43%	25,214
2798	Fairview Water District	2	0	2	2	71,585	71,458	13.24%	7.42%	5.82%	4,176
2789	Farmers Irrigation District	11	0	11	11	493,240	499,964	11.54%	5.67%	5.87%	28,572
2824	Glide RFPD	1	0	1	2	29,431	98,288	10.48%	4.21%	6.27%	(1,054)
2511	Grants Pass Irrigation District	13	0	13	13	351,548	366,747	15.09%	9.04%	6.05%	19,895
2765	Green Sanitary District	5	0	5	4	144,844	122,558	12.56%	6.45%	6.11%	10,287
2855	Harney Health District	72	0	72	0	2,861,358	0	9.89%	0.00%	9.89%	282,988
2819	Harrisburg Fire/Rescue	1	1	2	2	57,584	56,023	17.67%	11.68%	5.99%	3,632
2838	High Desert Parks & Recreation	1	0	1	1	25,029	23,930	14.94%	8.96%	5.98%	1,595
2607	Hoodland RFD #74	1	8	9	10	473,370	576,537	17.62%	12.45%	5.17%	11,629
2510	Horsefly Irrigation District	2	0	2	2	57,643	57,677	12.70%	6.80%	5.90%	3,399
2773	Housing Authority of Jackson C	45	0	45	42	1,388,585	1,301,588	16.47%	10.47%	6.00%	92,424
2651	Imbler RFPD	0	1	1	1	18,729	19,098	21.78%	15.71%	6.07%	1,079
2715	Jackson County Fire Dist #3	5	38	43	43	2,765,760	2,665,475	10.78%	5.08%	5.70%	162,743
2712	Jefferson County Ems Dist	3	0	3	4	158,325	202,066	14.84%	8.62%	6.22%	6,077
2763	Junction City Rural Fire Prot Di	0	3	3	0	133,601	0	12.94%	0.00%	12.94%	17,288
2559	Keizer RFPD	1	16	17	18	1,078,808	1,060,535	17.25%	11.39%	5.86%	65,299
2710	Klamath County Emerg Comm	13	0	13	11	533,699	440,111	15.72%	9.93%	5.79%	40,194
2624	Klamath Vector Control District	2	0	2	2	81,528	69,954	16.33%	10.59%	5.74%	5,905
2850	Lake County 4-H & Extension S	1	0	1	0	25,640	0	9.54%	0.00%	9.54%	2,446
2768	Lake County Library District	6	0	6	6	88,109	85,596	14.87%	8.94%	5.93%	5,450
2522	Lane Council of Governments	208	0	208	225	7,989,801	8,232,119	14.02%	7.91%	6.11%	469,009
2849	Lebanon Aquatic District	1	0	1	0	52,818	0	9.54%	0.00%	9.54%	5,039
2753	Linn-Benton Housing Authority	26	0	26	21	884,022	740,255	12.35%	6.83%	5.52%	58,617
2572	Local Government Personnel I	5	0	5	5	290,950	278,188	14.64%	8.73%	5.91%	18,309
2628	Mckenzie RFPD	2	3	5	5	200,592	183,867	11.36%	5.47%	5.89%	12,730
2592	Medford Irrigation District	11	0	11	12	348,742	355,944	13.74%	7.68%	6.06%	20,581
2594	Metro	955	0	955	945	35,670,600	34,576,290	13.16%	7.30%	5.86%	2,170,182
2663	Metropolitan Area Cmnn Commi	6	0	6	6	403,296	373,056	11.22%	5.33%	5.89%	25,366
2811	Mid Columbia Center For Living	58	0	58	58	2,365,716	2,328,161	14.66%	8.69%	5.97%	144,497
2657	Mid Willamette Valley Sr Serv	121	0	121	113	4,339,640	3,938,895	9.48%	3.74%	5.74%	264,083
2853	Mill City RFPD	0	1	1	0	34,800	0	16.29%	0.00%	16.29%	5,669
2758	Mohawk Valley RFD	0	3	3	2	115,998	83,063	15.89%	8.49%	7.40%	11,380
2555	Monroe RFPD	0	1	1	1	47,750	48,389	11.15%	5.57%	5.58%	2,629
2778	Mulino Water District #23	2	0	2	1	61,000	23,887	14.49%	8.37%	6.12%	6,840
2508	Multnomah County Drainage D	11	0	11	10	576,387	556,658	17.33%	11.25%	6.08%	37,264
2806	Multnomah County RFPD #14	1	0	1	1	23,329	22,227	13.86%	8.00%	5.86%	1,455
2792	N. Wasco County Parks And R	12	0	12	9	278,572	286,509	14.35%	8.34%	6.01%	16,080
2780	Nehalem Bay Health District	2	0	2	2	51,017	49,272	13.06%	7.18%	5.88%	3,125
2716	Neskowin Regional Water Distr	3	0	3	3	105,980	103,483	13.98%	8.11%	5.87%	6,424
2674	Nestucca RFPD	2	1	3	4	91,244	134,971	5.36%	5.17%	0.19%	(2,087)

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2818	Netarts Water District	3	0	3	3	90,560	81,797	12.90%	6.70%	6.20%	6,202
2830	Netarts-Oceanside Rural Fire F	0	3	3	3	103,476	90,792	20.45%	14.53%	5.92%	7,969
2604	Netarts-Oceanside Sanitary Dis	4	0	4	4	133,219	121,671	4.16%	-1.60%	5.76%	7,489
2781	North Bend City Housing Authc	24	0	24	23	678,063	663,771	23.36%	16.93%	6.43%	46,019
2839	North Morrow Vector Control D	2	0	2	2	59,349	62,720	14.81%	8.83%	5.98%	3,251
2504	Oak Lodge Water District	11	0	11	11	519,800	466,925	19.50%	14.07%	5.43%	35,665
2852	Ochoco Irrigation District	7	0	7	0	189,871	0	10.19%	0.00%	10.19%	19,348
2562	Odell RFPD	0	1	1	1	49,904	46,884	22.37%	16.41%	5.96%	3,470
2545	Oregon Cascades West Cog	127	0	127	137	5,032,530	4,933,317	14.24%	8.32%	5.92%	306,180
2652	Oregon Consortium, The	9	0	9	9	408,249	382,443	14.61%	8.65%	5.96%	26,564
2531	Oregon School Boards Associa	32	0	32	31	1,745,799	1,644,777	13.94%	8.23%	5.71%	107,999
2621	Oregon Small Schools Associa	1	0	1	1	28,175	25,419	8.50%	2.47%	6.03%	1,767
2774	Oregon Trail Library District	5	0	5	4	92,524	99,436	13.43%	7.57%	5.86%	4,899
2694	Philomath RFPD #4	0	4	4	4	200,213	184,452	17.77%	11.87%	5.90%	13,683
2650	Pleasant Hill RFPD	0	1	1	1	37,458	36,964	18.18%	12.45%	5.73%	2,208
2741	Port of Garibaldi	5	0	5	4	193,066	163,632	11.76%	5.61%	6.15%	13,525
2512	Port of Portland	656	75	731	717	43,828,369	41,316,187	14.93%	14.03%	0.90%	746,914
2501	Port of The Dalles	4	0	4	5	168,704	183,266	6.67%	1.88%	4.79%	7,807
2673	Port Orford Public Library Distri	3	0	3	3	31,587	28,142	6.72%	0.37%	6.35%	2,019
2542	Rainbow Water & Fire District	6	0	6	6	311,510	294,345	16.05%	14.33%	1.72%	7,818
2776	Rainier Cemetery District	2	0	2	2	56,806	37,543	8.66%	2.29%	6.37%	4,060
2549	Rogue River RFPD	3	9	12	13	615,062	605,939	14.47%	9.14%	5.33%	33,617
2802	Rural Road Assessment Distric	6	0	6	5	183,246	150,527	14.43%	8.47%	5.96%	13,693
2551	Sandy RFPD #72	3	11	14	13	1,007,916	888,959	15.84%	9.70%	6.14%	73,425
2739	Scappoose RFPD	2	5	7	7	388,315	371,800	17.44%	11.59%	5.85%	24,631
2786	Seal Rock RFPD	1	0	1	1	25,718	22,506	6.43%	0.07%	6.36%	1,638
2659	Silverton RFPD #2	1	4	5	4	210,998	169,417	15.77%	9.02%	6.75%	17,993
2692	Siuslaw Public Library District	9	0	9	10	235,342	225,172	12.42%	6.54%	5.88%	14,503
2599	South Suburban Sanitary Distri	7	0	7	9	243,895	340,336	16.18%	8.26%	7.92%	11,350
2706	Stanfield Fire District #7-402	0	1	1	1	57,266	45,255	14.67%	7.70%	6.97%	4,916
2641	Suburban East Salem Water D	4	0	4	6	180,863	239,476	15.54%	8.14%	7.40%	8,613
2857	Sunriver Service District	0	2	2	0	16,958	0	16.29%	0.00%	16.29%	2,762
2810	Sutherlin Water Control District	2	0	2	2	55,893	55,275	13.04%	7.24%	5.80%	3,287
2766	SW Lincoln County Water Distr	6	0	6	5	183,627	167,269	13.14%	7.10%	6.04%	12,252
2847	Sweet Home Fire And Ambular	1	13	14	11	537,467	401,316	18.98%	13.22%	5.76%	48,957
2582	Talent Irrigation District	15	0	15	16	543,926	566,608	14.93%	8.96%	5.97%	30,440
2814	The Job Council	101	0	101	97	3,721,868	3,494,850	20.82%	14.72%	6.10%	260,451
2713	Tillamook Bay, Port Of	13	0	13	14	443,505	416,044	11.99%	6.08%	5.91%	27,881
2626	Tillamook Peoples Utility Distri	68	0	68	73	4,129,130	4,338,287	19.19%	12.63%	6.56%	244,454
2690	Tri-City Sanitary/Water	5	0	5	6	162,305	200,687	11.75%	6.47%	5.28%	6,086
2660	Tualatin Valley Fire & Rescue	60	320	380	358	27,307,403	25,649,898	15.76%	9.88%	5.88%	1,769,437
2772	Umatilla Co Soil & Water Distri	4	0	4	5	125,605	132,460	12.76%	7.04%	5.72%	6,702
2800	Umpqua Regional Council of G	18	0	18	16	397,423	356,242	13.23%	7.24%	5.99%	26,787
2826	Wasco Co Soil/Water Conserv D	5	0	5	4	163,085	117,256	10.51%	4.88%	5.63%	11,418
2695	Washington County Consol Crr	73	1	74	67	4,074,349	3,749,571	15.13%	9.17%	5.96%	272,613
2540	West Extension Irrigation Distri	7	0	7	8	225,245	248,333	9.23%	4.19%	5.04%	10,385

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		General Service	Police & Fire	Total Active		2002	2001	2002	2001	Chg %	Chg \$
2589	West Slope Water District	5	0	5	5	288,565	263,841	20.29%	14.83%	5.46%	19,422
2606	West Valley Housing Authority	23	0	23	21	847,538	694,203	12.53%	7.18%	5.35%	56,353
2754	Western Lane Ambulance Dist	15	0	15	15	716,625	674,916	13.95%	8.05%	5.90%	45,638
2817	Wickiup Water District	2	0	2	3	67,028	80,024	14.49%	8.57%	5.92%	2,854
2552	Winston-Dillard RFPD #5	2	15	17	18	948,649	897,152	25.87%	19.77%	6.10%	68,049
2676	Woodburn Rfd #6	2	12	14	11	734,638	582,232	25.93%	21.45%	4.48%	65,603
2843	Yachats RFPD	0	1	1	0	37,461	0	16.09%	0.00%	16.09%	6,027
2726	Yamhill Communications Agen	14	0	14	13	658,219	619,432	14.21%	8.28%	5.93%	42,244
Independently Funded Counties											
2021	Baker County	90	37	127	120	3,888,027	3,627,698	17.36%	12.75%	4.61%	212,430
2001	Clackamas County	1,583	313	1,896	1,992	89,538,826	91,686,104	16.04%	12.00%	4.04%	3,359,695
2044	Crook County	1	2	3	24	73,066	905,514	-8.84%	16.22%	-25.06%	(153,333)
2002	Curry County	161	31	192	200	6,178,268	6,320,043	18.14%	12.17%	5.97%	351,589
2003	Douglas County	767	143	910	903	33,568,396	32,871,738	17.88%	12.06%	5.82%	2,037,698
2006	Jefferson County	114	28	142	139	4,604,174	4,345,031	16.57%	12.45%	4.12%	221,955
2008	Lane County	1,198	267	1,465	1,461	69,856,534	67,204,721	12.54%	12.35%	0.19%	460,226
2014	Linn County	510	144	654	642	26,317,668	25,095,989	17.97%	13.65%	4.32%	1,303,682
2039	Malheur County	130	38	168	151	5,225,535	4,528,823	15.37%	10.72%	4.65%	317,675
2037	Polk County	216	53	269	283	10,005,929	10,186,537	17.37%	12.41%	4.96%	473,881
2050	Wallowa County	0	7	7	8	267,596	264,197	14.96%	11.82%	3.14%	8,804
2015	Yamhill County	311	86	397	420	15,745,230	15,864,020	15.28%	13.78%	1.50%	219,809
Independently Funded Cities											
2167	City of Athena	5	2	7	6	198,646	182,974	12.99%	1.40%	11.59%	23,242
2106	City of Beaverton	357	102	459	441	22,022,747	20,524,254	14.08%	9.05%	5.03%	1,243,358
2107	City of Bend	221	127	348	328	18,621,283	17,118,775	17.93%	13.66%	4.27%	1,000,371
2253	Town of Butte Falls	1	2	3	3	56,535	72,208	12.50%	6.42%	6.08%	2,431
2149	City of Canyonville	8	0	8	5	230,178	131,438	15.52%	6.55%	8.97%	27,114
2181	City of Central Point	41	20	61	59	2,372,588	2,214,063	17.24%	10.82%	6.42%	169,473
2186	City of Chiloquin	3	0	3	3	67,683	79,243	9.93%	7.63%	2.30%	675
2162	City of Clatskanie	10	4	14	16	629,375	657,167	14.98%	9.58%	5.40%	31,324
2201	City of Coburg	9	6	15	12	631,158	496,809	18.74%	16.51%	2.23%	36,256
2152	City of Coos Bay	48	44	92	102	4,248,780	4,259,673	16.90%	10.15%	6.75%	285,687
2165	City of Cornelius	35	13	48	45	2,467,456	2,122,353	15.15%	11.57%	3.58%	128,263
2127	City of Cottage Grove	53	31	84	89	3,584,617	3,648,931	15.95%	12.18%	3.77%	127,307
2257	City of Culver	5	1	6	5	167,649	134,863	12.07%	10.50%	1.57%	6,075
2262	City of Dufur	3	0	3	3	79,674	77,598	10.81%	5.04%	5.77%	4,702
2269	City of Durham	2	0	2	2	72,906	69,684	17.16%	14.69%	2.47%	2,274
2282	City of Eagle Point	0	7	7	7	317,262	325,459	16.98%	13.34%	3.64%	10,455
2111	City of Eugene	1,136	328	1,464	1,416	69,330,826	65,136,592	14.92%	13.71%	1.21%	1,413,932
2208	City of Fairview	21	10	31	28	1,559,076	1,330,112	15.23%	13.12%	2.11%	62,937
2224	City of Falls City	5	0	5	6	115,294	157,655	12.47%	11.04%	1.43%	(3,028)
2291	City of Florence	34	13	47	46	2,121,063	1,951,839	13.47%	9.56%	3.91%	99,111

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		General Service	Police & Fire	Total Active		2002	2001	2002	2001	Chg %	Chg \$
2248	City of Fossil	4	0	4	3	97,198	74,509	11.31%	7.93%	3.38%	5,085
2309	City of Gearhart	4	4	8	8	350,102	331,036	15.04%	11.92%	3.12%	13,196
2264	City of Gervais	5	3	8	7	263,090	182,818	13.04%	6.74%	6.30%	21,985
2250	City of Gold Beach	9	5	14	16	486,428	539,148	22.08%	19.00%	3.08%	4,965
2113	City of Grants Pass	114	59	173	164	7,796,409	7,289,100	17.40%	11.44%	5.96%	522,702
2114	City of Gresham	319	196	515	541	29,976,734	29,759,374	16.00%	11.57%	4.43%	1,353,118
2284	City of Halsey	5	0	5	5	168,581	150,957	10.77%	8.58%	2.19%	5,204
2210	City of Helix	1	0	1	0	22,097	0	4.68%	0.00%	4.68%	1,034
2160	City of Hermiston	57	21	78	77	3,470,489	3,220,700	18.15%	12.15%	6.00%	238,579
2115	City of Hillsboro	362	172	534	505	29,295,677	26,736,706	15.07%	12.02%	3.05%	1,201,106
2196	City of Hubbard	8	5	13	12	533,965	492,908	17.95%	12.68%	5.27%	33,346
2222	City of Jacksonville	11	5	16	15	585,180	505,699	15.10%	11.21%	3.89%	31,673
2229	City of John Day	16	5	21	21	691,700	651,948	12.70%	7.85%	4.85%	36,668
2232	City of Joseph	5	0	5	6	116,738	153,554	19.40%	12.80%	6.60%	2,992
2279	City of Keizer	3	37	40	40	2,380,890	2,255,204	17.26%	13.42%	3.84%	108,293
2233	City of Lafayette	8	0	8	8	231,265	249,184	8.92%	10.24%	-1.32%	(4,888)
2140	City of Lebanon	72	20	92	95	4,026,932	4,082,775	14.51%	11.33%	3.18%	121,729
2293	City of Lowell	5	0	5	6	148,928	183,383	12.99%	12.06%	0.93%	(2,770)
2270	City of Lyons	2	0	2	3	50,874	58,306	12.50%	8.56%	3.94%	1,368
2283	City of Maupin	4	0	4	4	135,749	136,826	7.74%	6.55%	1.19%	1,545
2195	City of Metolius	4	0	4	4	93,439	89,632	5.84%	1.27%	4.57%	4,319
2286	City of Millersburg	3	0	3	3	86,235	80,831	14.60%	11.27%	3.33%	3,481
2290	City of Molalla	33	11	44	41	1,711,579	1,555,388	11.39%	7.65%	3.74%	75,962
2301	City of Moro	1	0	1	2	15,420	66,862	2.11%	10.96%	-8.85%	(7,003)
2174	City of Mt Angel	10	6	16	20	563,042	708,595	17.15%	11.53%	5.62%	14,861
2302	City of Mt. Vernon	4	0	4	4	118,497	107,055	12.27%	12.08%	0.19%	1,607
2308	City of North Powder	2	0	2	2	51,637	51,685	7.67%	7.77%	-0.10%	(55)
2143	City of Oakland	3	0	3	3	66,972	68,006	37.04%	7.78%	29.26%	19,516
2118	City of Ontario	68	32	100	97	4,118,889	3,565,725	16.97%	11.41%	5.56%	292,126
2215	City of Powers	1	0	1	1	35,643	35,727	11.79%	4.26%	7.53%	2,680
2218	City of Prairie City	5	2	7	6	183,089	157,128	10.66%	4.59%	6.07%	12,305
2146	City of Prineville	42	14	56	56	2,008,340	1,848,781	16.66%	6.19%	10.47%	220,150
2297	City of Rainier	10	8	18	16	709,975	611,017	16.61%	12.11%	4.50%	43,933
2203	City of Rockaway Beach	11	3	14	14	556,273	530,699	13.45%	9.52%	3.93%	24,296
2101	City of Salem	853	322	1,175	1,153	56,541,619	55,042,738	17.85%	13.35%	4.50%	2,744,473
2219	City of Sheridan	18	0	18	18	642,046	626,507	12.67%	7.97%	4.70%	31,415
2213	City of Stanfield	8	3	11	11	274,902	308,634	8.17%	5.00%	3.17%	7,028
2129	City of Sweet Home	1	12	13	12	537,374	573,832	21.15%	9.39%	11.76%	59,772
2188	City of Talent	13	7	20	20	728,801	608,381	14.62%	6.24%	8.38%	68,588
2128	City of Tillamook	19	9	28	28	1,078,406	1,007,206	17.32%	8.80%	8.52%	98,146
2237	City of Troutdale	55	17	72	76	3,614,407	3,835,270	13.82%	10.41%	3.41%	100,259
2228	City of Turner	4	1	5	6	163,852	191,692	18.92%	13.28%	5.64%	5,544
2261	City of Waldport	13	0	13	11	503,378	376,831	13.27%	6.44%	6.83%	42,530
2238	City of Warrenton	26	10	36	37	1,417,554	1,375,990	17.94%	15.19%	2.75%	45,296
2126	City of West Linn	90	26	116	116	5,579,475	5,367,021	17.76%	12.82%	4.94%	302,863
2265	City of Westfir	2	0	2	1	38,801	13,158	17.58%	12.87%	4.71%	5,128

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2206	City of Weston	4	2	6	6	190,356	180,827	15.74%	4.69%	11.05%	21,481
2147	City of Wheeler	3	0	3	3	90,876	89,863	13.60%	10.84%	2.76%	2,618
2189	City of Willamina	9	0	9	9	293,566	203,564	5.14%	-4.53%	9.67%	24,311
2214	City of Yamhill	4	2	6	7	203,447	189,042	16.71%	10.27%	6.44%	14,581
Independently Funded Special Districts											
2664	Applegate Valley RFPD #9	1	5	6	3	233,579	137,756	26.74%	25.38%	1.36%	27,497
2601	Baker Valley Irrigation District	3	0	3	3	110,279	108,796	10.05%	5.29%	4.76%	5,328
2596	Bend Metro Park & Recreation	114	0	114	112	2,779,002	2,681,285	11.83%	9.07%	2.76%	85,563
2648	Black Butte Ranch RFPD	1	7	8	7	367,161	304,876	16.71%	8.77%	7.94%	34,615
2833	Boardman Rural Fire Protector	0	2	2	2	92,680	71,006	21.77%	16.86%	4.91%	8,205
2779	Brownsville Rural Fire Pd	0	1	1	1	49,039	41,659	18.31%	13.02%	5.29%	3,555
2595	Canby FPD #62	2	14	16	16	1,217,050	1,091,633	20.89%	15.99%	4.90%	79,690
2569	Central Oregon Intergovmntl	68	0	68	69	2,377,350	2,335,642	13.07%	10.53%	2.54%	64,777
2689	Central Oregon Park & Rec Di	11	0	11	10	221,806	208,647	7.46%	4.70%	2.76%	6,740
2678	Central Oregon Regional Hsng	12	0	12	16	409,893	471,696	10.97%	8.34%	2.63%	5,626
2567	Charleston RFPD #6	0	3	3	3	128,056	122,824	19.99%	15.66%	4.33%	6,364
2645	Chiloquin Agency Lake RFPD	1	2	3	2	59,001	29,295	17.20%	14.85%	2.35%	5,798
2588	Clatskanie RFPD	1	5	6	7	364,436	382,594	16.76%	10.42%	6.34%	21,213
2801	Coburg Rural Fire Protection D	1	1	2	2	62,494	53,000	21.43%	19.81%	1.62%	2,893
2649	Colton RFPD #70	0	1	1	1	47,225	45,068	25.62%	13.29%	12.33%	6,110
2679	Columbia River Public Utility Di	51	0	51	48	2,954,355	2,684,566	10.85%	7.48%	3.37%	119,742
2834	Crescent Rural Fire Protection	0	2	2	2	41,769	57,801	21.49%	19.78%	1.71%	(2,457)
2827	Creswell Rural Fire Protection I	0	1	1	1	34,174	34,254	26.25%	24.98%	1.27%	414
2718	Curry Public Library District	3	0	3	4	85,516	105,192	10.55%	9.43%	1.12%	(898)
2828	Deschutes Public Library Distri	77	0	77	75	2,289,562	2,048,049	11.95%	11.35%	0.60%	41,149
2527	Deschutes Valley Water Distric	24	0	24	23	1,185,165	1,135,522	11.64%	7.28%	4.36%	55,287
2729	Douglas County Fire District #2	3	41	44	49	2,594,978	2,730,828	21.83%	13.97%	7.86%	184,987
2743	Douglas Soil & Water Conser C	2	0	2	2	84,598	81,555	10.68%	8.50%	2.18%	2,103
2638	Drain RFPD	2	4	6	5	212,527	169,351	14.15%	15.28%	-1.13%	4,196
2618	Estacada Cemetery Maintenanc	1	0	1	1	34,786	31,769	0.72%	-3.59%	4.31%	1,391
2132	Eugene Water & Electric Boarc	441	0	441	434	28,201,667	27,068,757	18.53%	12.24%	6.29%	1,912,553
2785	Fern Ridge Community Library	6	0	6	6	126,031	120,440	12.03%	11.88%	0.15%	853
2608	Gaston RFPD	0	1	1	0	31,045	0	18.91%	0.00%	18.91%	5,871
2573	Goshen RFPD	0	2	2	2	90,538	82,034	26.65%	18.18%	8.47%	9,215
2784	Greater St Helens Parks & Rec	2	0	2	8	14,374	82,032	0.57%	10.88%	-10.31%	(8,843)
2698	Halsey Shedd RFPD	1	1	2	2	65,108	63,984	16.68%	12.51%	4.17%	2,856
2771	Harbor Water PUD	4	0	4	4	196,002	168,244	12.97%	11.96%	1.01%	5,299
2815	Hermiston RFPD	1	21	22	22	1,231,845	1,102,289	14.30%	13.50%	0.80%	27,345
2518	Housing Authority of Clackama	41	0	41	43	1,561,739	1,588,169	14.85%	10.47%	4.38%	65,637
2717	Ice Fountain Water District	3	0	3	2	140,624	110,759	12.43%	8.53%	3.90%	8,032
2564	Illinois Valley RFPD	1	4	5	5	207,698	186,161	17.70%	11.96%	5.74%	14,498
2620	Jackson County Fire Dist #4	1	4	5	5	258,765	245,518	20.83%	15.92%	4.91%	14,814
2623	Jackson County Fire Dist #6	0	2	2	2	61,069	57,019	12.36%	6.90%	5.46%	3,614
2556	Jackson County Fire District #E	1	20	21	21	1,227,625	1,168,907	17.77%	9.62%	8.15%	105,700

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2541	Jackson County Vector Control	3	0	3	3	135,593	133,652	8.55%	2.58%	5.97%	8,145
2841	Jefferson Co Soil & Water Con	2	0	2	2	76,539	71,125	13.19%	13.73%	-0.54%	330
2846	Jefferson County Library Distric	6	0	6	5	163,702	115,667	10.59%	9.76%	0.83%	6,047
2575	Jefferson County RFPD #1	1	4	5	5	267,000	237,605	20.90%	12.33%	8.57%	26,506
2561	Jefferson RFPD	5	2	7	7	210,858	176,064	11.16%	5.44%	5.72%	13,954
2646	Keno Rural Fire Protection Dist	0	1	1	1	71,796	61,110	22.59%	12.29%	10.30%	8,708
2515	Klamath County Fire District #1	4	65	69	65	4,201,271	4,037,151	19.82%	15.23%	4.59%	217,834
2721	Klamath Housing Authority	10	0	10	9	368,604	334,850	14.29%	13.38%	0.91%	7,871
2760	Knappa Svensen Burnside RFI	0	1	1	1	57,325	55,323	14.16%	11.63%	2.53%	1,683
2644	Lakeside Water District	3	0	3	3	107,959	104,948	12.42%	8.66%	3.76%	4,320
2635	Lane County Fire District #1	1	5	6	7	279,631	332,612	15.50%	10.57%	4.93%	8,186
2565	Lane Ruralfire/Rescue	0	10	10	6	472,032	286,086	19.29%	15.97%	3.32%	45,367
2579	Lapine RFPD	3	17	20	15	939,208	787,032	18.71%	16.20%	2.51%	48,227
2521	League of Oregon Cities	47	0	47	44	2,653,454	2,492,076	13.56%	10.41%	3.15%	100,383
2705	Lebanon Rural Fire Protection I	5	25	30	30	1,803,088	1,771,780	14.68%	9.44%	5.24%	97,437
2661	Lincoln County Communication	12	0	12	13	519,305	494,845	0.82%	-3.05%	3.87%	19,351
2597	Mapleton Water District	1	0	1	1	37,308	33,251	17.88%	15.12%	2.76%	1,643
2580	Marion County Fire Dist #1	7	27	34	32	2,268,286	2,025,711	20.82%	12.71%	8.11%	214,789
2598	Marion County Housing Author	20	0	20	21	789,679	722,576	5.92%	1.06%	4.86%	39,090
2746	Marion/Salem Data Center	42	0	42	52	2,770,311	3,251,356	15.04%	11.47%	3.57%	43,724
2856	Mid-Columbia Council of Gover	1	0	1	0	20,975	0	15.06%	0.00%	15.06%	3,159
2782	Millington RFPD	0	1	1	1	40,744	37,242	17.75%	15.94%	1.81%	1,296
2752	Mist-Birkenfeld RFPD	1	2	3	2	132,166	116,994	26.45%	24.42%	2.03%	6,388
2568	Molalla RFPD #73	1	6	7	6	381,096	301,435	19.75%	16.34%	3.41%	26,012
2670	Mt Hood Cmnty Mental Health	1	0	1	0	30,996	0	#####	0.00%	-12.31%	(3,816)
2793	N Lincoln Fire & Rescue Distric	1	4	5	8	225,382	268,285	21.96%	16.85%	5.11%	4,288
2724	Nehalem Bay Wastewater Age	6	0	6	6	266,416	256,897	7.75%	4.10%	3.65%	10,114
2740	Neskowin Regional Sanitary At	2	0	2	2	64,700	78,656	6.66%	7.84%	-1.18%	(1,858)
2825	NORCOR	27	26	53	54	1,743,452	1,799,685	14.52%	13.98%	0.54%	1,553
2835	North Clackamas County Wate	2	0	2	2	105,857	90,358	8.47%	7.34%	1.13%	2,334
2837	North Marion County Communi	11	0	11	10	424,911	400,629	5.96%	3.64%	2.32%	10,742
2637	Northeast Oregon Housing Aut	18	0	18	17	594,775	533,534	10.83%	7.33%	3.50%	25,306
2550	Nyssa Road Assessment Distri	5	0	5	5	165,965	161,965	26.14%	15.84%	10.30%	17,728
2524	Oak Lodge Sanitary District	22	0	22	22	1,111,850	1,052,660	9.34%	4.82%	4.52%	53,109
2816	Odell Sanitary District	3	0	3	3	87,355	82,096	16.17%	15.16%	1.01%	1,680
2723	Or Coastal Zone Mgmt Assoc I	2	0	2	2	89,023	89,090	14.17%	11.22%	2.95%	2,619
2685	Oregon Community College As	6	0	6	6	231,300	236,804	13.04%	10.46%	2.58%	5,392
2880	Oregon Health and Sciences U	5,676	0	5,676	5,827	263,700,500	260,497,840	6.68%	5.15%	1.53%	4,199,555
2533	Owyhee Irrigation District	31	0	31	31	946,980	878,314	18.91%	13.72%	5.19%	58,569
2684	Parkdale RFPD	1	0	1	1	6,693	6,278	#####	59.08%	41.63%	3,031
2688	Polk County Fire District #1	2	10	12	10	548,437	469,164	15.09%	11.30%	3.79%	29,744
2613	Polk Soil & Water Conservator	1	0	1	1	36,866	33,890	12.16%	7.37%	4.79%	1,985
2507	Port of Astoria	17	0	17	17	733,239	766,490	13.38%	6.61%	6.77%	47,442
2633	Port of Cascade Locks	23	0	23	21	668,257	584,988	7.24%	0.73%	6.51%	44,111
2513	Port of Coos Bay, International	27	0	27	26	999,038	931,918	10.42%	11.04%	-0.62%	1,216
2788	Port of Hood River	22	0	22	22	575,234	574,844	11.21%	10.37%	0.84%	4,872

TABLE 1

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
Summary of Key Results of Interim Actuarial Valuation as of December 31, 2002

Employer Number	Employer Name	Active Members at end of 2002			Total Active 2001	Annualized Salary		Illustration of Change in Employer Rates as of Valuation Date			
		General Service	Police & Fire	Total Active		2002	2001	2002	2001	Chg %	Chg \$
2625	Port of Newport	17	0	17	20	560,590	640,615	9.40%	6.54%	2.86%	10,799
2570	Port of St Helens	7	0	7	9	364,671	436,103	12.09%	9.56%	2.53%	2,397
2519	Portland Housing Authority	281	0	281	270	11,635,634	10,977,318	14.13%	10.99%	3.14%	437,708
2520	Powell Valley Rd. Water Distric	18	0	18	18	1,017,811	971,258	14.57%	11.28%	3.29%	38,737
2836	Regional Org Crime Narc Task	2	0	2	2	75,480	73,423	13.93%	13.15%	0.78%	859
2672	Rockwood Water PUD	18	0	18	18	789,301	808,004	13.40%	7.13%	6.27%	48,156
2585	Rogue River Valley Irrigation D	7	0	7	7	233,582	207,079	23.91%	21.91%	2.00%	10,478
2669	Roseburg Urban Sanitary Auth	14	0	14	13	611,985	541,858	11.07%	6.84%	4.23%	30,684
2809	Rural Road District #4	1	0	1	1	29,301	29,804	9.55%	9.13%	0.42%	77
2747	Salem Housing Authority	64	0	64	58	2,411,773	2,210,120	12.45%	9.96%	2.49%	80,138
2675	Salmon Harbor/Douglas Count	10	0	10	7	322,911	230,147	11.74%	5.61%	6.13%	24,999
2544	Santa Clara RFPD	0	3	3	3	170,401	171,545	24.79%	19.76%	5.03%	8,345
2709	Scappoose Public Library Distr	5	0	5	3	83,555	58,823	7.79%	2.53%	5.26%	5,021
2605	Scio RFPD	1	1	2	2	67,566	60,841	19.79%	15.79%	4.00%	3,765
2734	Seal Rock Water District	8	0	8	8	259,591	234,166	9.46%	7.56%	1.90%	6,854
2775	Silver Falls 9-1-1	5	0	5	5	167,171	183,272	7.52%	7.44%	0.08%	(1,064)
2790	Silver Falls Library District	14	0	14	12	249,215	186,016	13.12%	11.27%	1.85%	11,733
2701	Sisters-Camp Sherman RFPD	1	7	8	8	445,931	416,764	18.57%	20.13%	-1.56%	(1,085)
2794	Siuslaw RFPD #1	2	3	5	5	167,763	178,709	24.71%	22.10%	2.61%	1,960
2803	Southwestern Polk County Fpd	1	0	1	0	28,701	0	16.55%	0.00%	16.55%	4,750
2767	Springfield Utility Board	1	0	1	1	50,032	50,470	8.97%	7.93%	1.04%	486
2696	Stayton RFPD	2	4	6	5	263,131	235,119	20.22%	19.18%	1.04%	8,109
2799	Sublimity RFPD	1	2	3	2	114,696	88,781	10.39%	8.30%	2.09%	4,548
2845	Sunrise Water Authority	19	0	19	16	974,579	822,384	13.68%	10.93%	2.75%	43,436
2854	Sunset Empire Transportation I	1	0	1	0	20,278	0	15.26%	0.00%	15.26%	3,094
2643	Sweet Home Cemetery Maint C	3	0	3	3	86,781	84,374	10.86%	7.35%	3.51%	3,223
2553	Tangent RFPD	0	2	2	2	97,481	95,242	20.34%	16.59%	3.75%	4,027
2722	Tillamook County Emerg Cmns	10	0	10	9	375,797	327,532	8.06%	5.48%	2.58%	12,340
2783	Tillamook Fire District	1	3	4	4	163,439	152,494	15.17%	12.65%	2.52%	5,503
2702	Tri-City RFPD	2	2	4	4	144,571	132,141	12.96%	10.65%	2.31%	4,663
2587	Tualatin Valley Irrigation District	6	0	6	8	247,132	287,942	10.28%	7.49%	2.79%	3,838
2842	Tualatin Valley Water District	88	0	88	80	4,532,586	3,742,237	12.65%	10.78%	1.87%	169,959
2610	Turner Fire District	1	7	8	7	259,464	224,710	21.16%	16.83%	4.33%	17,084
2732	Umatilla County Special Library	2	0	2	2	80,617	77,986	10.54%	7.25%	3.29%	2,843
2653	Umatilla RFPD #7-405	0	2	2	3	68,368	70,785	4.84%	4.05%	0.79%	442
2581	Umatilla, Port Of	2	0	2	2	151,800	147,059	13.66%	9.13%	4.53%	7,309
2536	Valley View Cemetery Maint Di	3	0	3	3	38,184	36,916	7.74%	3.89%	3.85%	1,519
2797	Vernonia Rural Fire Protection	0	1	1	1	45,048	43,596	17.11%	14.69%	2.42%	1,303
2578	Washington County Fire Dist #:	1	12	13	11	687,648	554,386	22.28%	18.39%	3.89%	51,256
2796	West Side RFPD	0	1	1	1	53,117	51,898	27.48%	26.90%	0.58%	636
2725	Willamina Fire District	1	2	3	3	83,486	89,489	18.52%	14.19%	4.33%	2,763
2714	Winchester Bay Sanitary Dist	2	0	2	1	58,407	28,736	10.98%	5.88%	5.10%	4,723
2600	Winston-Dillard Water District	7	0	7	9	254,814	334,270	21.11%	14.44%	6.67%	5,523

TABLE 1

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer Number	Employer Name	Actuarial Liability for Pension Plan	Fair Market Value of Assets			Actuarial Value of Assets			Actuarial Value of Assets with Side Funds		
			Value of Assets	Unfunded Liability	Funded Ratio	Value of Assets	Unfunded Liability	Funded Ratio	Value of Assets	Unfunded Liability	Funded Ratio
	School Districts	16,205,481,456	13,204,126,768	3,001,354,688	81%	14,524,539,445	1,680,942,011	90%	16,181,711,371	23,770,085	100%
	State Judiciary	130,437,053	106,024,278	24,412,775	81%	116,626,706	13,810,347	89%	116,626,706	13,810,347	89%
	State and Local Government Rate Pool										
	State Agencies	10,902,020,168	8,582,563,573	2,319,456,596	79%	9,571,896,359	1,330,123,809	88%	11,447,720,532	(545,700,364)	105%
	Community Colleges	1,731,894,222	1,363,425,497	368,468,726	79%	1,520,590,840	211,303,383	88%	1,782,581,063	(50,686,840)	103%
	Local Employers (262)	6,554,363,081	5,964,134,213	590,228,869	91%	6,414,696,498	139,666,583	98%	6,431,777,751	122,585,330	98%
	Total for the SLGRP	19,188,277,472	15,910,123,282	3,278,154,190	83%	17,507,183,697	1,681,093,775	91%	19,662,079,346	(473,801,874)	102%
	Independent Employers (210)	3,422,834,639	3,004,152,416	418,682,223	88%	3,298,519,716	124,314,923	96%	3,298,519,716	124,314,923	96%
	System Totals	38,947,030,620	32,224,426,745	6,722,603,875	83%	35,446,869,564	3,500,161,056	91%	39,258,937,139	(311,906,519)	101%
	Counties in the SLGRP										
2040	Benton County	80,299,048	74,902,953	5,396,095	93%	80,919,525	(620,477)	101%			
2036	Clatsop County	49,907,996	42,616,280	7,291,716	85%	45,898,408	4,009,588	92%			
2017	Columbia County	38,179,499	34,878,328	3,301,171	91%	37,625,538	553,961	99%			
2018	Coos County	91,878,527	74,668,520	17,210,007	81%	81,553,695	10,324,832	89%			
2027	Deschutes County	165,801,987	161,862,804	3,939,183	98%	169,021,411	(3,219,423)	102%			
2022	Gilliam County	6,922,276	6,116,153	806,123	88%	6,587,193	335,083	95%			
2012	Grant County	11,119,170	13,677,886	(2,558,716)	123%	14,731,299	(3,612,129)	132%			
2004	Harney County	16,306,989	14,819,241	1,487,748	91%	15,960,558	346,431	98%			
2035	Hood River County	33,915,274	29,525,340	4,389,933	87%	31,868,691	2,046,582	94%			
2005	Jackson County	211,973,659	182,561,974	29,411,685	86%	196,622,136	15,351,522	93%			
2042	Josephine County	145,233,094	124,894,837	20,338,258	86%	134,513,717	10,719,378	93%			
2007	Klamath County	14,412,662	16,079,663	(1,667,001)	112%	17,152,960	(2,740,298)	119%			
2000	Lake County	12,365,461	11,558,427	807,034	93%	12,448,609	(83,148)	101%			
2043	Lincoln County	14,973,074	16,573,410	(1,600,337)	111%	17,849,825	(2,876,752)	119%			
2009	Marion County	293,260,223	275,251,211	18,009,011	94%	294,491,258	(1,231,036)	100%			
2038	Multnomah County	1,160,934,211	1,077,121,775	83,812,436	93%	1,160,077,206	857,005	100%			
2016	Sherman County	7,092,378	5,708,796	1,383,582	80%	6,148,463	943,914	87%			
2013	Umatilla County	79,694,372	66,536,137	13,158,235	83%	71,660,473	8,033,899	90%			
2020	Wasco County	32,428,091	29,023,838	3,404,252	90%	31,259,134	1,168,957	96%			
2011	Washington County	443,177,797	381,454,070	61,723,726	86%	410,832,074	32,345,723	93%			
	Cities in the SLGRP										
2258	City of Adair Village	610,064	507,763	102,301	83%	546,869	63,195	90%			
2103	City of Albany	86,260,930	77,008,192	9,252,738	89%	83,573,312	2,687,618	97%			
2235	City of Amity	1,690,920	1,700,743	(9,823)	101%	1,760,269	(69,349)	104%			
2104	City of Ashland	66,131,142	56,266,661	9,864,481	85%	60,600,085	5,531,057	92%			
2105	City of Astoria	23,013,820	18,748,245	4,265,575	81%	20,192,157	2,821,663	88%			
2234	City of Aumsville	2,063,199	2,200,463	(137,264)	107%	2,369,933	(306,734)	115%			

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer Number	Employer Name	Actuarial Liability for Pension Plan	Fair Market Value of Assets			Actuarial Value of Assets			Actuarial Value of Assets with Side Funds		
			Value of Assets	Unfunded Liability	Funded Ratio	Value of Assets	Unfunded Liability	Funded Ratio	Value of Assets	Unfunded Liability	Funded Ratio
2272	City of Aurora	599,345	701,144	(101,799)	117%	740,545	(141,200)	124%			
2159	City of Baker City	15,339,227	13,336,059	2,003,168	87%	14,363,146	976,081	94%			
2150	City of Bandon	8,421,862	7,299,566	1,122,295	87%	7,861,749	560,113	93%			
2231	City of Banks	856,365	955,371	(99,006)	112%	949,824	(93,458)	111%			
2241	City of Bay City	1,520,690	1,414,168	106,521	93%	1,523,082	(2,392)	100%			
2178	City of Boardman	5,139,074	4,481,025	658,049	87%	4,826,135	312,939	94%			
2216	City of Brookings	9,835,095	8,693,318	1,141,777	88%	9,362,841	472,254	95%			
2204	City of Burns	2,947,506	2,791,466	156,040	95%	3,166,382	(218,876)	107%			
2109	City of Canby	14,638,336	15,017,838	(379,502)	103%	15,885,811	(1,247,475)	109%			
2223	City of Cannon Beach	5,863,366	5,450,621	412,745	93%	5,870,405	(7,039)	100%			
2255	Town of Canyon City	600,166	491,806	108,360	82%	529,683	70,483	88%			
2198	City of Carlton	1,090,537	1,271,401	(180,864)	117%	1,379,055	(288,517)	126%			
2182	City of Cascade Locks	3,682,370	2,719,679	962,692	74%	2,929,137	753,233	80%			
2194	City of Cave Junction	1,921,371	1,700,927	220,444	89%	1,831,926	89,446	95%			
2271	City of Columbia City	1,383,588	1,195,200	188,389	86%	1,287,249	96,339	93%			
2177	City of Condon	973,799	595,935	377,864	61%	681,735	292,064	70%			
2110	City of Coquille	6,160,168	5,153,316	1,006,853	84%	5,550,202	609,966	90%			
2155	City of Corvallis	112,875,469	103,877,119	8,998,350	92%	112,421,930	453,540	100%			
2236	City of Creswell	1,633,864	1,507,551	126,313	92%	1,647,909	(14,045)	101%			
2202	City of Dallas	22,400,663	18,222,594	4,178,069	81%	19,626,022	2,774,640	88%			
2252	City of Dayton	985,726	1,081,972	(96,247)	110%	1,165,302	(179,576)	118%			
2294	City of Depoe Bay	2,210,160	1,908,040	302,120	86%	2,054,989	155,171	93%			
2131	City of Drain	2,082,959	1,794,634	288,325	86%	1,932,849	150,110	93%			
2245	City of Dundee	2,258,145	1,983,192	274,953	88%	2,121,085	137,060	94%			
2299	City of Dunes City	134,264	90,750	43,514	68%	97,739	36,524	73%			
2225	City of Echo	878,948	648,022	230,926	74%	697,930	181,018	79%			
2205	City of Elgin	409,514	990,720	(581,206)	242%	1,067,021	(657,507)	261%			
2305	City of Elkton	205,566	176,901	28,665	86%	190,525	15,041	93%			
2180	City of Enterprise	2,836,899	2,331,290	505,610	82%	2,556,747	280,152	90%			
2179	City of Estacada	3,162,194	2,651,550	510,644	84%	2,855,762	306,433	90%			
2220	City of Garibaldi	1,156,392	971,791	184,601	84%	1,106,283	50,109	96%			
2242	City of Gaston	501,184	616,551	(115,367)	123%	664,035	(162,851)	132%			
2304	City of Gladstone	9,873,994	9,469,609	404,386	96%	9,870,879	3,115	100%			
2274	City of Gold Hill	850,471	917,360	(66,889)	108%	988,011	(137,541)	116%			
2296	City of Happy Valley	3,563,631	3,069,474	494,157	86%	3,305,872	257,758	93%			
2268	City of Harrisburg	2,399,162	2,123,943	275,219	89%	2,287,520	111,642	95%			
2193	City of Heppner	951,323	1,166,705	(215,382)	123%	1,256,560	(305,237)	132%			
2226	City of Hines	1,516,182	1,337,111	179,072	88%	1,440,090	76,093	95%			
2138	City of Hood River	14,555,038	12,884,697	1,670,340	89%	13,877,023	678,015	95%			
2191	City of Huntington	796,107	375,637	420,470	47%	404,567	391,540	51%			
2306	City of Imbler	102,667	88,381	14,286	86%	95,188	7,479	93%			
2267	City of Independence	7,687,043	7,212,266	474,777	94%	7,767,724	(80,681)	101%			
2266	City of Irrigon	1,143,328	1,043,528	99,800	91%	1,123,896	19,432	98%			
2211	City of Jefferson	570,816	1,179,452	(608,636)	207%	1,270,288	(699,472)	223%			
2256	City of Jordan Valley	109,234	208,656	(99,422)	191%	224,726	(115,492)	206%			
2199	City of Junction City	8,583,027	7,541,102	1,041,925	88%	8,121,886	461,141	95%			

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer Number	Employer Name	Actuarial Liability for Pension Plan	Fair Market Value of Assets			Actuarial Value of Assets			Actuarial Value of Assets with Side Funds		
			Value of Assets	Unfunded Liability	Funded Ratio	Value of Assets	Unfunded Liability	Funded Ratio	Value of Assets	Unfunded Liability	Funded Ratio
2287	City of King City	532,461	589,733	(57,272)	111%	625,494	(93,033)	117%			
2148	City of Klamath Falls	32,224,442	33,063,223	(838,781)	103%	35,609,614	(3,385,173)	111%			
2263	City of La Grande	9,728,761	9,281,718	447,044	95%	9,996,557	(267,796)	103%			
2120	City of Lake Oswego	93,384,908	77,992,416	15,392,492	84%	85,516,883	7,868,025	92%			
2244	City of Lakeside	1,568,848	1,601,268	(32,419)	102%	1,724,591	(155,742)	110%			
2212	Town of Lakeview	3,497,437	3,830,181	(332,743)	110%	4,125,165	(627,728)	118%			
2298	City of Lincoln City	18,457,775	19,260,657	(802,882)	104%	20,250,187	(1,792,412)	110%			
2170	City of Madras	5,693,408	4,997,782	695,626	88%	5,305,450	387,958	93%			
2247	City of Malin	467,009	433,672	33,337	93%	467,072	(63)	100%			
2281	City of Manzanita	1,811,637	1,616,872	194,766	89%	1,741,396	70,241	96%			
2117	City of McMinnville	66,134,665	52,457,683	13,676,982	79%	56,497,755	9,636,910	85%			
2102	City of Medford	148,509,586	118,509,704	29,999,882	80%	129,037,664	19,471,921	87%			
2207	City of Mill City	665,894	569,924	95,970	86%	613,817	52,077	92%			
2158	City of Milton-Freewater	15,515,609	12,816,265	2,699,343	83%	13,803,321	1,712,288	89%			
2163	City of Milwaukie	34,870,202	30,702,960	4,167,242	88%	33,067,575	1,802,627	95%			
2157	City of Monmouth	12,071,329	9,994,439	2,076,890	83%	10,944,819	1,126,510	91%			
2209	City of Monroe	390,392	448,972	(58,580)	115%	481,440	(91,048)	123%			
2197	City of Myrtle Creek	4,766,690	4,424,424	342,266	93%	4,765,174	1,516	100%			
2183	City of Myrtle Point	3,549,727	3,867,331	(317,604)	109%	4,165,177	(615,450)	117%			
2777	City of Newberg	18,622,376	16,406,175	2,216,201	88%	17,669,710	952,666	95%			
2276	City of Newport	7,209,604	7,449,979	(240,374)	103%	8,023,745	(814,141)	111%			
2292	City of North Bend	13,259,488	12,251,095	1,008,393	92%	13,194,623	64,865	100%			
2192	City of North Plains	2,441,028	2,244,895	196,133	92%	2,417,787	23,241	99%			
2166	City of Nyssa	2,682,586	2,341,886	340,700	87%	2,522,249	160,337	94%			
2168	City of Oakridge	5,666,557	4,373,332	1,293,225	77%	4,710,148	956,409	83%			
2119	City of Oregon City	50,393,883	35,165,574	15,228,309	70%	39,406,490	10,987,394	78%			
2154	City of Pendleton	35,736,369	28,401,435	7,334,934	79%	30,588,795	5,147,574	86%			
2187	City of Philomath	5,347,911	5,007,273	340,638	94%	5,392,913	(45,001)	101%			
2249	City of Phoenix	4,864,075	4,868,339	(4,264)	100%	4,971,229	(107,154)	102%			
2161	City of Pilot Rock	1,654,861	1,312,842	342,019	79%	1,413,951	240,909	85%			
2184	City of Port Orford	1,124,270	1,015,845	108,425	90%	1,094,081	30,189	97%			
2121	City of Portland	988,632,308	987,963,651	668,657	100%	1,064,052,495	(75,420,187)	108%			
2122	City of Redmond	32,901,918	33,403,412	(501,495)	102%	35,180,974	(2,279,057)	107%			
2139	City of Reedsport	5,548,123	6,293,820	(745,698)	113%	6,778,544	(1,230,422)	122%			
2260	City of Riddle	1,052,338	979,526	72,812	93%	1,045,561	6,777	99%			
2251	City of Rogue River	3,311,422	2,656,343	655,079	80%	2,860,924	450,498	86%			
2100	City of Roseburg	41,324,522	31,500,349	9,824,173	76%	33,926,375	7,398,147	82%			
2172	City of Sandy	9,220,374	8,227,906	992,468	89%	8,861,586	358,789	96%			
2176	City of Scappoose	7,453,746	6,444,785	1,008,961	86%	6,836,848	616,898	92%			
2254	City of Shady Cove	1,978,701	1,898,559	80,143	96%	1,922,362	56,339	97%			
2142	City of Sherwood	16,189,314	14,110,139	2,079,175	87%	15,196,843	992,471	94%			
2273	City of Silverton	11,587,090	10,007,325	1,579,765	86%	10,778,047	809,043	93%	11,393,440	193,650	98%
2221	City of Sisters	1,494,484	1,644,142	(149,658)	110%	1,770,767	(276,283)	118%			
2278	City of Springfield	81,475,198	83,874,903	(2,399,705)	103%	84,868,104	(3,392,906)	104%			
2123	City of St Helens	19,697,226	15,640,466	4,056,760	79%	16,897,453	2,799,773	86%			
2757	City of Stayton	3,881,145	3,415,796	465,349	88%	3,678,866	202,279	95%			

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2217	City of Sutherlin	9,487,560	9,609,071	(121,511)	101%	10,349,121	(861,561)	109%			
2295	City of Tigard	15,558,618	16,287,289	(728,671)	105%	17,541,668	(1,983,050)	113%			
2275	City of Toledo	7,417,517	8,069,625	(652,108)	109%	8,691,114	(1,273,597)	117%			
2288	City of Tualatin	34,067,922	28,030,272	6,037,650	82%	30,189,046	3,878,875	89%			
2175	City of Umatilla	4,435,183	5,238,402	(803,219)	118%	5,641,841	(1,206,659)	127%			
2230	City of Union	161,700	413,051	(251,351)	255%	444,863	(283,162)	275%			
2145	City of Vale	1,717,350	1,241,120	476,231	72%	1,336,706	380,645	78%			
2285	City of Veneta	1,904,499	1,863,414	41,085	98%	2,006,927	(102,427)	105%			
2125	City of Vernonia	2,958,598	2,875,516	83,082	97%	3,096,976	(138,378)	105%			
2200	City of Wallowa	481,149	499,297	(18,148)	104%	537,751	(56,602)	112%			
2240	City of Wilsonville	28,603,040	25,093,033	3,510,007	88%	27,025,594	1,577,446	94%			
2280	City of Winston	3,090,242	3,687,737	(597,495)	119%	3,971,751	(881,509)	129%			
2185	City of Wood Village	2,553,984	2,334,221	219,763	91%	2,513,993	39,991	98%			
2303	City of Woodburn	29,395,789	26,837,600	2,558,188	91%	28,904,521	491,268	98%			
2300	City of Yachats	1,276,707	1,354,387	(77,680)	106%	1,359,728	(83,021)	107%			
2307	City of Yoncalla	832,147	722,163	109,984	87%	777,781	54,366	93%			
Special Districts in the SLGRP											
2742	Amity Fire District	174,307	206,292	(31,985)	118%	222,179	(47,873)	127%			
2631	Arch Cape Water/Sanitary Distri	372,946	354,748	18,198	95%	359,897	13,049	97%			
2602	Aumsville RFPD	542,320	492,493	49,827	91%	535,967	6,353	99%			
2728	Baker County Library District	949,995	938,742	11,252	99%	988,237	(38,242)	104%			
2749	Black Butte Ranch Service Dist	1,072,853	1,182,393	(109,541)	110%	1,273,456	(200,604)	119%			
2558	Boring Rfd #59	5,607,172	5,430,787	176,385	97%	5,849,043	(241,872)	104%			
2611	Burnt River Irrigation District	240,581	97,569	143,012	41%	113,372	127,209	47%			
2731	Canby Utility Board	6,203,501	5,322,835	880,665	86%	5,732,778	470,723	92%			
2840	Cannon Beach RFPD	522,369	450,605	71,764	86%	485,308	37,061	93%			
2820	Central Orcoast Fire & Rescue I	549,967	661,724	(111,757)	120%	662,004	(112,037)	120%			
2563	Central Oregon Irrigation District	7,307,006	5,909,896	1,397,110	81%	6,365,052	941,954	87%			
2699	Chetco Cmnty Public Library Dis	937,810	816,183	121,627	87%	879,042	58,768	94%			
2745	Clackamas Co. Fire District	69,539,145	50,844,067	18,695,078	73%	56,674,995	12,864,150	82%			
2538	Clackamas County Vector Cntrl	671,987	418,486	253,501	62%	450,716	221,271	67%			
2761	Clackamas River Water	10,477,186	8,329,258	2,147,928	79%	8,970,743	1,506,444	86%			
2707	Clatskanie Library District	342,127	291,557	50,570	85%	314,011	28,115	92%			
2526	Clatskanie PUD	12,159,330	8,793,744	3,365,586	72%	9,471,002	2,688,328	78%			
2704	Clatsop County 4-H & Exten Ser	432,587	374,194	58,394	87%	403,013	29,575	93%			
2617	Clean Water Services	88,889,086	75,650,152	13,238,934	85%	82,284,802	6,604,284	93%			
2681	Cloverdale RFPD	348,733	252,391	96,342	72%	271,829	76,904	78%			
2671	Columbia 911 Communications	4,146,610	3,673,268	473,342	89%	3,956,168	190,442	95%			
2687	Columbia Drainage Vector Cntrl	1,066,189	782,129	284,060	73%	842,365	223,824	79%			
2787	Columbia Health District	2,839,167	2,476,506	362,662	87%	2,667,236	171,931	94%			
2528	Columbia River Fire & Rescue	13,727,567	13,751,902	(24,335)	100%	14,811,016	(1,083,449)	108%			
2612	Community Services Consortium	27,341,338	24,065,083	3,276,255	88%	25,918,476	1,422,862	95%			
2603	Corbett Water District	1,483,525	1,141,381	342,144	77%	1,229,285	254,240	83%			
2844	Crook County Rural Fire Prot Di	1,962,587	1,772,515	190,072	90%	1,875,944	86,643	96%			

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2647	Crooked River Ranch RFPD	727,316	671,061	56,254	92%	722,744	4,572	99%			
2571	Crystal Springs Water District	1,450,131	1,239,064	211,067	85%	1,336,559	113,572	92%			
2576	Depoe Bay RFPD	244,491	280,532	(36,041)	115%	302,138	(57,646)	124%			
2822	Deschutes County RFPD #2	352,505	307,882	44,623	87%	331,594	20,911	94%			
2642	Dexter RFPD	207,251	195,153	12,099	94%	210,182	(2,931)	101%			
2851	East Umatilla County RFPD	118,249	128,547	(10,298)	109%	126,656	(8,407)	107%			
2557	Estacada Rfd #69	1,751,652	2,817,128	(1,065,476)	161%	3,034,092	(1,282,439)	173%			
2798	Fairview Water District	401,089	356,296	44,794	89%	383,736	17,353	96%			
2789	Farmers Irrigation District	2,469,400	2,454,974	14,426	99%	2,474,125	(4,725)	100%			
2824	Glide RFPD	140,947	146,485	(5,538)	104%	145,910	(4,963)	104%			
2511	Grants Pass Irrigation District	2,086,585	1,749,739	336,846	84%	1,884,497	202,088	90%			
2765	Green Sanitary District	793,206	720,923	72,283	91%	776,446	16,760	98%			
2855	Harney Health District	13,100,723	14,241,668	(1,140,944)	109%	14,032,123	(931,400)	107%			
2819	Harrisburg Fire/Rescue	319,824	286,609	33,215	90%	308,683	11,141	97%			
2838	High Desert Parks & Recreation	145,749	124,575	21,173	85%	134,170	11,579	92%			
2607	Hoodland RFD #74	2,547,116	2,356,076	191,040	92%	2,537,532	9,584	100%			
2510	Horsefly Irrigation District	307,124	286,903	20,221	93%	295,600	11,525	96%			
2773	Housing Authority of Jackson Co	8,512,672	6,911,322	1,601,350	81%	7,443,603	1,069,069	87%			
2651	Imbler RFPD	112,855	93,219	19,636	83%	100,398	12,457	89%			
2715	Jackson County Fire Dist #3	11,760,791	13,765,853	(2,005,062)	117%	14,826,042	(3,065,251)	126%			
2712	Jefferson County Ems Dist	932,587	788,022	144,566	84%	848,712	83,875	91%			
2763	Junction City Rural Fire Prot Dis	555,133	664,964	(109,831)	120%	668,517	(113,384)	120%			
2559	Keizer RFPD	5,492,579	5,369,487	123,092	98%	5,571,568	(78,989)	101%			
2710	Klamath County Emerg Comm I	3,212,911	2,656,348	556,562	83%	2,860,929	351,981	89%			
2624	Klamath Vector Control District	502,408	405,784	96,623	81%	437,036	65,371	87%			
2850	Lake County 4-H & Extension Sr	117,393	127,616	(10,224)	109%	125,739	(8,346)	107%			
2768	Lake County Library District	521,645	438,540	83,105	84%	472,314	49,331	91%			
2522	Lane Council of Governments	45,017,928	39,767,163	5,250,765	88%	41,961,045	3,056,883	93%			
2849	Lebanon Aquatic District	241,827	262,888	(21,061)	109%	259,020	(17,193)	107%			
2753	Linn-Benton Housing Authority	4,530,431	4,399,990	130,441	97%	4,473,227	57,204	99%			
2572	Local Government Personnel In:	1,708,638	1,448,128	260,510	85%	1,559,657	148,981	91%			
2628	Mckenzie RFPD	911,486	998,395	(86,908)	110%	1,075,287	(163,801)	118%			
2592	Medford Irrigation District	2,005,755	1,735,773	269,982	87%	1,877,779	127,977	94%			
2594	Metro	199,489,461	177,541,162	21,948,299	89%	191,214,643	8,274,818	96%			
2663	Metropolitan Area Cm n Commis	2,136,852	2,007,301	129,551	94%	2,161,895	(25,043)	101%			
2811	Mid Columbia Center For Living	13,771,422	11,774,738	1,996,684	86%	12,681,579	1,089,842	92%			
2657	Mid Willamette Valley Sr Serv A	21,078,072	21,599,433	(521,360)	102%	22,705,294	(1,627,222)	108%			
2853	Mill City RFPD	159,331	173,208	(13,876)	109%	170,659	(11,328)	107%			
2758	Mohawk Valley RFD	583,334	577,350	5,985	99%	621,815	(38,481)	107%			
2555	Monroe RFPD	237,231	237,663	(432)	100%	293,473	(56,243)	124%			
2778	Mulino Water District #23	353,433	303,612	49,822	86%	326,995	26,439	93%			
2508	Multnomah County Drainage Dis	3,619,360	2,868,817	750,543	79%	3,089,761	529,599	85%			
2806	Multnomah County RFPD #14	134,215	116,114	18,101	87%	125,057	9,159	93%			
2792	N. Wasco County Parks And Re	1,616,220	1,386,520	229,700	86%	1,493,304	122,916	92%			
2780	Nehalem Bay Health District	281,197	253,924	27,273	90%	273,480	7,717	97%			
2716	Neskowin Regional Water Distri	611,670	527,488	84,182	86%	568,113	43,557	93%			

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2674	Nestucca RFPD	356,036	454,143	(98,107)	128%	489,120	(133,083)	137%			
2818	Netarts Water District	496,728	450,739	45,989	91%	485,453	11,275	98%			
2830	Netarts-Oceanside Rural Fire Pr	592,518	515,025	77,493	87%	554,690	37,828	94%			
2604	Netarts-Oceanside Sanitary Dist	531,896	663,063	(131,167)	125%	704,978	(173,082)	133%			
2781	North Bend City Housing Author	4,927,415	3,374,883	1,552,532	68%	3,634,802	1,292,613	74%			
2839	North Morrow Vector Control Dis	344,390	295,394	48,996	86%	318,144	26,246	92%			
2504	Oak Lodge Water District	3,455,662	2,587,170	868,493	75%	2,789,145	666,517	81%			
2852	Ochoco Irrigation District	869,324	945,034	(75,709)	109%	931,129	(61,805)	107%			
2562	Odell RFPD	305,654	248,384	57,270	81%	267,514	38,140	88%			
2545	Oregon Cascades West Cog	29,065,160	25,048,113	4,017,047	86%	26,977,214	2,087,945	93%			
2652	Oregon Consortium, The	2,489,261	2,031,954	457,307	82%	2,292,767	196,493	92%			
2531	Oregon School Boards Associat	10,084,086	8,689,262	1,394,824	86%	9,407,376	676,710	93%			
2621	Oregon Small Schools Associati	137,022	140,234	(3,212)	102%	151,034	(14,012)	110%			
2774	Oregon Trail Library District	523,206	460,514	62,692	88%	495,981	27,225	95%			
2694	Philomath RFPD #4	1,069,623	996,508	73,114	93%	1,073,255	(3,633)	100%			
2650	Pleasant Hill RFPD	203,353	186,437	16,916	92%	200,796	2,557	99%			
2741	Port of Garibaldi	1,037,826	960,936	76,890	93%	1,034,943	2,882	100%			
2512	Port of Portland	252,347,911	218,144,342	34,203,569	86%	234,944,911	17,403,001	93%	250,435,961	1,911,951	99%
2501	Port of The Dalles	765,216	839,680	(74,464)	110%	904,349	(139,133)	118%			
2673	Port Orford Public Library Distric	140,877	157,216	(16,339)	112%	169,324	(28,447)	120%			
2542	Rainbow Water & Fire District	1,896,199	1,550,460	345,739	82%	1,669,870	226,329	88%			
2776	Rainier Cemetery District	250,791	282,737	(31,946)	113%	283,707	(32,916)	113%			
2549	Rogue River RFPD	3,047,511	3,061,312	(13,800)	100%	3,297,081	(249,570)	108%			
2802	Rural Road Assessment District	1,062,308	912,059	150,249	86%	982,302	80,006	92%			
2551	Sandy RFPD #72	5,201,925	5,016,641	185,285	96%	5,403,001	(201,076)	104%			
2739	Scappoose RFPD	2,125,389	1,932,737	192,652	91%	2,081,589	43,800	98%			
2786	Seal Rock RFPD	116,231	128,005	(11,773)	110%	137,863	(21,632)	119%			
2659	Silverton RFPD #2	1,099,194	1,050,188	49,006	96%	1,131,069	(31,875)	103%			
2692	Siuslaw Public Library District	1,275,837	1,171,354	104,483	92%	1,261,567	14,270	99%			
2599	South Suburban Sanitary Distric	1,546,286	1,213,924	332,362	79%	1,359,473	186,813	88%			
2706	Stanfield Fire District #7-402	277,485	285,027	(7,542)	103%	306,978	(29,493)	111%			
2641	Suburban East Salem Water Dis	1,100,436	900,199	200,238	82%	982,113	118,324	89%			
2857	Sunriver Service District	77,642	84,404	(6,762)	109%	83,162	(5,520)	107%			
2810	Sutherlin Water Control District	313,883	278,193	35,690	89%	299,618	14,265	95%			
2766	SW Lincoln County Water Distri	1,022,673	913,956	108,717	89%	984,345	38,328	96%			
2847	Sweet Home Fire And Ambulanc	2,961,962	2,675,103	286,859	90%	2,831,199	130,763	96%			
2582	Talent Irrigation District	3,204,216	2,707,251	496,965	84%	2,915,752	288,464	91%			
2814	The Job Council	25,510,869	18,524,633	6,986,236	73%	19,951,323	5,559,546	78%			
2713	Tillamook Bay, Port Of	2,398,488	2,207,431	191,057	92%	2,377,438	21,050	99%			
2626	Tillamook Peoples Utility District	27,307,169	20,551,674	6,755,495	75%	22,134,478	5,172,691	81%	23,109,288	4,197,881	85%
2690	Tri-City Sanitary/Water	859,403	807,831	51,572	94%	870,047	(10,644)	101%			
2660	Tualatin Valley Fire & Rescue	139,742,982	135,915,518	3,827,464	97%	146,383,165	(6,640,183)	105%			
2772	Umatilla Co Soil & Water Distric	689,834	625,166	64,667	91%	673,314	16,520	98%			
2800	Umpqua Regional Council of Gc	2,206,403	1,978,070	228,333	90%	2,130,413	75,991	97%			
2826	Wasco Co Soil/Water Conserv Dis	758,086	811,713	(53,627)	107%	802,698	(44,612)	106%			
2695	Washington County Consol Cmr	24,025,521	20,279,016	3,746,506	84%	21,840,821	2,184,700	91%			

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2540	West Extension Irrigation Distric	1,101,885	1,121,099	(19,214)	102%	1,207,441	(105,556)	110%			
2589	West Slope Water District	1,888,536	1,436,257	452,279	76%	1,486,687	401,849	79%			
2606	West Valley Housing Authority	4,670,648	4,218,401	452,247	90%	4,567,052	103,596	98%			
2754	Western Lane Ambulance Distri	4,109,162	3,566,815	542,347	87%	3,841,516	267,646	93%			
2817	Wickiup Water District	385,298	333,614	51,683	87%	359,308	25,989	93%			
2552	Winston-Dillard RFPD #5	6,398,504	4,721,654	1,676,849	74%	5,085,297	1,313,207	79%			
2676	Woodburn Rfd #6	5,133,290	3,656,470	1,476,820	71%	4,052,977	1,080,314	79%			
2843	Yachats RFPD	170,697	186,452	(15,755)	109%	184,075	(13,378)	108%			
2726	Yamhill Communications Agenc	3,791,532	3,276,114	515,418	86%	3,528,427	263,105	93%			
Independently Funded Counties											
2021	Baker County	17,175,466	14,229,089	2,946,377	83%	15,690,878	1,484,588	91%			
2001	Clackamas County	410,440,442	338,392,823	72,047,619	82%	373,292,308	37,148,134	91%			
2044	Crook County	2,163,331	2,270,361	(107,030)	105%	2,473,529	(310,198)	114%			
2002	Curry County	36,402,065	29,756,112	6,645,953	82%	32,846,091	3,555,974	90%			
2003	Douglas County	205,438,485	166,125,628	39,312,857	81%	183,128,149	22,310,336	89%			
2006	Jefferson County	16,752,890	13,911,475	2,841,415	83%	15,329,512	1,423,378	92%			
2008	Lane County	385,626,351	354,749,966	30,876,385	92%	384,613,515	1,012,836	100%			
2014	Linn County	114,434,411	89,257,305	25,177,106	78%	98,600,328	15,834,083	86%			
2039	Malheur County	23,163,865	19,488,074	3,675,791	84%	21,496,789	1,667,076	93%			
2037	Polk County	48,924,401	38,705,117	10,219,284	79%	42,668,473	6,255,928	87%			
2050	Wallowa County	466,788	610,833	(144,045)	131%	672,652	(205,864)	144%			
2015	Yamhill County	22,074,535	18,971,838	3,102,697	86%	20,808,995	1,265,540	94%			
Independently Funded Cities											
2167	City of Athena	975,135	937,221	37,914	96%	1,025,044	(49,909)	105%			
2106	City of Beaverton	99,686,198	89,232,919	10,453,279	90%	98,362,742	1,323,456	99%			
2107	City of Bend	76,206,772	60,683,820	15,522,952	80%	66,987,450	9,219,322	88%			
2253	Town of Butte Falls	47,441	95,793	(48,352)	202%	105,164	(57,723)	222%			
2149	City of Canyonville	1,323,026	1,131,309	191,717	86%	1,253,057	69,969	95%			
2181	City of Central Point	11,088,953	9,076,244	2,012,709	82%	10,025,944	1,063,009	90%			
2186	City of Chiloquin	175,101	176,212	(1,111)	101%	194,717	(19,616)	111%			
2162	City of Clatskanie	4,480,902	3,926,544	554,358	88%	4,309,954	170,948	96%			
2201	City of Coburg	1,037,466	798,856	238,610	77%	877,622	159,844	85%			
2152	City of Coos Bay	26,041,303	22,779,554	3,261,749	87%	25,111,034	930,269	96%			
2165	City of Cornelius	7,873,795	6,614,586	1,259,209	84%	7,273,103	600,692	92%			
2127	City of Cottage Grove	20,198,496	17,695,576	2,502,920	88%	19,364,494	834,002	96%			
2257	City of Culver	418,455	422,753	(4,298)	101%	464,005	(45,550)	111%			
2262	City of Dufur	378,279	365,261	13,018	97%	403,340	(25,061)	107%			
2269	City of Durham	149,667	146,521	3,146	98%	161,081	(11,414)	108%			
2282	City of Eagle Point	1,094,094	1,143,992	(49,898)	105%	1,260,214	(166,120)	115%			
2111	City of Eugene	441,252,061	392,877,231	48,374,830	89%	426,880,282	14,371,779	97%			
2208	City of Fairview	2,688,513	2,192,540	495,973	82%	2,416,617	271,896	90%			
2224	City of Falls City	278,965	251,199	27,766	90%	277,387	1,578	99%			

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2291	City of Florence	5,811,457	5,451,492	359,965	94%	6,008,318	(196,861)	103%			
2248	City of Fossil	327,496	343,832	(16,336)	105%	381,052	(53,556)	116%			
2309	City of Gearhart	710,514	633,175	77,339	89%	681,437	29,077	96%			
2264	City of Gervais	427,434	415,875	11,559	97%	469,908	(42,474)	110%			
2250	City of Gold Beach	2,025,773	1,410,830	614,943	70%	1,553,988	471,785	77%			
2113	City of Grants Pass	37,973,589	30,048,494	7,925,095	79%	33,127,512	4,846,077	87%			
2114	City of Gresham	117,035,920	102,072,821	14,963,099	87%	112,662,886	4,373,034	96%			
2284	City of Halsey	235,524	257,328	(21,804)	109%	281,621	(46,097)	120%			
2210	City of Helix	52,729	60,380	(7,651)	115%	66,808	(14,079)	127%			
2160	City of Hermiston	20,210,016	15,793,635	4,416,381	78%	17,400,149	2,809,867	86%			
2115	City of Hillsboro	78,875,281	65,595,099	13,280,182	83%	72,190,373	6,684,908	92%			
2196	City of Hubbard	2,161,803	1,773,253	388,550	82%	1,962,787	199,016	91%			
2222	City of Jacksonville	1,794,922	1,555,489	239,433	87%	1,718,263	76,659	96%			
2229	City of John Day	3,168,211	3,005,188	163,023	95%	3,317,698	(149,487)	105%			
2232	City of Joseph	751,568	580,877	170,691	77%	632,237	119,331	84%			
2279	City of Keizer	7,136,739	6,292,798	843,941	88%	6,932,980	203,759	97%			
2233	City of Lafayette	408,326	414,426	(6,100)	101%	456,991	(48,665)	112%			
2140	City of Lebanon	23,066,740	20,207,371	2,859,369	88%	22,136,979	929,761	96%			
2293	City of Lowell	302,107	254,207	47,900	84%	278,606	23,501	92%			
2270	City of Lyons	159,673	145,165	14,508	91%	160,045	(372)	100%			
2283	City of Maupin	284,338	292,579	(8,241)	103%	321,147	(36,809)	113%			
2195	City of Metolius	254,897	340,831	(85,934)	134%	376,235	(121,338)	148%			
2286	City of Millersburg	216,844	141,290	75,554	65%	154,864	61,980	71%			
2290	City of Molalla	5,400,097	5,495,652	(95,555)	102%	6,060,238	(660,141)	112%			
2301	City of Moro	8,791	23,841	(15,050)	271%	27,016	(18,225)	307%			
2174	City of Mt Angel	3,003,160	2,500,874	502,286	83%	2,753,557	249,603	92%			
2302	City of Mt. Vernon	55,756	85,131	(29,375)	153%	93,304	(37,548)	167%			
2308	City of North Powder	(32,771)	15,203	(47,974)	-46%	15,966	(48,737)	-49%			
2143	City of Oakland	1,100,806	761,062	339,744	69%	843,694	257,112	77%			
2118	City of Ontario	23,214,884	18,600,909	4,613,975	80%	20,508,092	2,706,792	88%			
2215	City of Powers	57,391	50,118	7,273	87%	59,858	(2,467)	104%			
2218	City of Prairie City	687,823	762,623	(74,800)	111%	842,676	(154,853)	123%			
2146	City of Prineville	10,718,139	9,043,542	1,674,597	84%	9,960,950	757,189	93%			
2297	City of Rainier	2,658,374	2,299,734	358,640	87%	2,541,880	116,494	96%			
2203	City of Rockaway Beach	1,995,552	1,853,745	141,807	93%	2,038,984	(43,432)	102%			
2101	City of Salem	273,708,982	213,705,914	60,003,068	78%	235,859,336	37,849,646	86%			
2219	City of Sheridan	2,305,771	2,179,496	126,275	95%	2,399,948	(94,177)	104%			
2213	City of Stanfield	1,060,240	1,244,406	(184,166)	117%	1,374,565	(314,325)	130%			
2129	City of Sweet Home	4,290,382	3,417,235	873,147	80%	3,791,515	498,867	88%			
2188	City of Talent	2,225,175	1,979,690	245,485	89%	2,210,469	14,706	99%			
2128	City of Tillamook	8,304,367	7,191,853	1,112,514	87%	7,933,534	370,833	96%			
2237	City of Troutdale	11,844,329	10,523,413	1,320,916	89%	11,577,211	267,118	98%			
2228	City of Turner	1,225,378	1,016,807	208,571	83%	1,117,897	107,481	91%			
2261	City of Waldport	1,871,502	1,736,210	135,292	93%	1,915,313	(43,811)	102%			
2238	City of Warrenton	4,000,586	3,303,279	697,307	83%	3,625,835	374,751	91%			
2126	City of West Linn	27,438,198	21,960,064	5,478,134	80%	24,180,982	3,257,216	88%			

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2265	City of Westfir	102,266	76,267	25,999	75%	84,072	18,194	82%			
2206	City of Weston	672,910	603,820	69,090	90%	672,276	634	100%			
2147	City of Wheeler	165,634	135,920	29,714	82%	149,335	16,299	90%			
2189	City of Willamina	899,351	1,190,114	(290,763)	132%	1,315,419	(416,068)	146%			
2214	City of Yamhill	699,285	629,094	70,191	90%	693,949	5,336	99%			
Independently Funded Special Districts											
2664	Applegate Valley RFPD #9	799,714	431,907	367,807	54%	475,622	324,092	59%			
2601	Baker Valley Irrigation District	565,757	537,751	28,006	95%	598,809	(33,052)	106%			
2596	Bend Metro Park & Recreation I	6,438,063	5,689,809	748,254	88%	6,255,444	182,619	97%			
2648	Black Butte Ranch RFPD	1,965,846	1,948,866	16,980	99%	2,144,120	(178,274)	109%			
2833	Boardman Rural Fire Protection	53,945	43,800	10,145	81%	46,954	6,991	87%			
2779	Brownsville Rural Fire Pd	107,411	110,955	(3,544)	103%	123,497	(16,086)	115%			
2595	Canby FPD #62	4,615,648	3,537,461	1,078,187	77%	3,914,103	701,545	85%			
2569	Central Oregon Intergovmntl C	5,595,231	4,608,902	986,329	82%	5,076,174	519,057	91%			
2689	Central Oregon Park & Recr Dis	490,048	520,602	(30,554)	106%	576,569	(86,521)	118%			
2678	Central Oregon Regional Hsng /	995,014	920,298	74,716	92%	1,011,724	(16,710)	102%			
2567	Charleston RFPD #6	544,884	473,984	70,900	87%	524,505	20,379	96%			
2645	Chiloquin Agency Lake RFPD	80,317	96,789	(16,472)	121%	106,301	(25,984)	132%			
2588	Clatskanie RFPD	1,985,447	1,848,209	137,238	93%	2,039,556	(54,109)	103%			
2801	Coburg Rural Fire Protection Di	117,713	56,787	60,926	48%	62,062	55,651	53%			
2649	Colton RFPD #70	371,040	310,574	60,466	84%	339,281	31,759	91%			
2679	Columbia River Public Utility Dis	6,599,297	6,225,218	374,079	94%	6,849,306	(250,009)	104%			
2834	Crescent Rural Fire Protection C	19,830	24,527	(4,697)	124%	26,431	(6,601)	133%			
2827	Creswell Rural Fire Protection D	29,553	21,686	7,867	73%	23,461	6,092	79%			
2718	Curry Public Library District	310,712	310,615	97	100%	339,722	(29,010)	109%			
2828	Deschutes Public Library Distric	558,075	835,038	(276,963)	150%	893,356	(335,281)	160%			
2527	Deschutes Valley Water District	5,273,268	4,440,897	832,371	84%	4,907,016	366,252	93%			
2729	Douglas County Fire District #2	15,953,082	12,507,147	3,445,935	78%	13,851,030	2,102,052	87%			
2743	Douglas Soil & Water Conser Di	146,541	123,298	23,243	84%	135,888	10,653	93%			
2638	Drain RFPD	290,734	287,334	3,400	99%	316,850	(26,116)	109%			
2618	Estacada Cemetery Maintenanc	27,587	84,687	(57,100)	307%	93,500	(65,913)	339%			
2132	Eugene Water & Electric Board	206,636,178	158,666,461	47,969,717	77%	174,744,451	31,891,727	85%			
2785	Fern Ridge Community Library	85,381	120,981	(35,600)	142%	132,336	(46,955)	155%			
2608	Gaston RFPD	332,963	272,904	60,059	82%	302,481	30,482	91%			
2573	Goshen RFPD	673,847	472,820	201,027	70%	522,828	151,019	78%			
2784	Greater St Helens Parks & Rec	67,731	80,438	(12,707)	119%	88,730	(20,999)	131%			
2698	Halsey Shedd RFPD	214,934	195,573	19,361	91%	215,382	(448)	100%			
2771	Harbor Water PUD	173,068	193,234	(20,166)	112%	219,694	(46,626)	127%			
2815	Hermiston RFPD	193,887	481,791	(287,904)	248%	515,227	(321,340)	266%			
2518	Housing Authority of Clackamas	7,420,641	6,326,702	1,093,939	85%	6,974,418	446,223	94%			
2717	Ice Fountain Water District	299,278	274,954	24,324	92%	305,170	(5,892)	102%			
2564	Illinois Valley RFPD	818,570	822,111	(3,541)	100%	905,335	(86,765)	111%			
2620	Jackson County Fire Dist #4	1,088,703	820,232	268,471	75%	902,515	186,188	83%			
2623	Jackson County Fire Dist #6	145,158	178,152	(32,994)	123%	197,214	(52,056)	136%			

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2556	Jackson County Fire District #5	7,181,314	6,528,504	652,810	91%	7,220,072	(38,758)	101%			
2541	Jackson County Vector Control	658,350	665,809	(7,459)	101%	735,031	(76,681)	112%			
2841	Jefferson Co Soil & Water Cons	29,998	20,833	9,165	69%	22,255	7,743	74%			
2846	Jefferson County Library District	3,683	22,129	(18,446)	601%	22,533	(18,850)	612%			
2575	Jefferson County RFPD #1	1,098,897	826,811	272,086	75%	913,410	185,487	83%			
2561	Jefferson RFPD	651,292	745,158	(93,866)	114%	824,273	(172,981)	127%			
2646	Keno Rural Fire Protection Dist	374,185	290,073	84,112	78%	320,425	53,760	86%			
2515	Klamath County Fire District #1	18,625,097	15,989,094	2,636,003	86%	17,600,988	1,024,109	95%			
2721	Klamath Housing Authority	787,295	741,421	45,874	94%	843,548	(56,253)	107%			
2760	Knappa Svensen Burnside RFP	92,307	113,107	(20,800)	123%	124,184	(31,877)	135%			
2644	Lakeside Water District	466,457	398,827	67,630	86%	440,193	26,264	94%			
2635	Lane County Fire District #1	1,244,374	1,177,711	66,663	95%	1,296,981	(52,607)	104%			
2565	Lane Ruralfire/Rescue	1,614,048	1,396,205	217,843	87%	1,541,881	72,167	96%			
2579	Lapine RFPD	1,666,013	1,423,957	242,056	85%	1,564,976	101,037	94%			
2521	League of Oregon Cities	9,170,025	7,705,011	1,465,014	84%	8,450,595	719,430	92%			
2705	Lebanon Rural Fire Protection D	6,204,863	6,199,818	5,045	100%	6,864,455	(659,592)	111%			
2661	Lincoln County Communications	893,928	1,455,736	(561,808)	163%	1,605,781	(711,853)	180%			
2597	Mapleton Water District	122,897	88,742	34,155	72%	97,677	25,220	79%			
2580	Marion County Fire Dist #1	13,979,454	11,064,913	2,914,541	79%	12,277,084	1,702,370	88%			
2598	Marion County Housing Authorit	2,562,986	2,957,607	(394,621)	115%	3,262,382	(699,396)	127%			
2746	Marion/Salem Data Center	10,373,275	8,288,516	2,084,759	80%	9,133,820	1,239,455	88%			
2856	Mid-Columbia Council of Govern	(9,352)	879	(10,231)	-9%	868	(10,220)	-9%			
2782	Millington RFPD	75,509	81,220	(5,711)	108%	89,068	(13,559)	118%			
2752	Mist-Birkenfeld RFPD	353,376	246,203	107,173	70%	269,310	84,066	76%			
2568	Molalla RFPD #73	1,041,263	893,123	148,140	86%	979,306	61,957	94%			
2670	Mt Hood Cmnty Mental Health C	868,617	900,323	(31,706)	104%	972,250	(103,633)	112%			
2793	N Lincoln Fire & Rescue District	463,009	371,632	91,377	80%	407,093	55,916	88%			
2724	Nehalem Bay Wastewater Agen	652,920	725,059	(72,139)	111%	801,174	(148,254)	123%			
2740	Neskowin Regional Sanitary Aut	13,324	72,246	(58,922)	542%	79,579	(66,255)	597%			
2825	NORCOR	115,843	719,965	(604,122)	622%	771,382	(655,539)	666%			
2835	North Clackamas County Water	10,545	50,057	(39,512)	475%	53,810	(43,265)	510%			
2837	North Marion County Communic	446,976	525,684	(78,708)	118%	597,134	(150,158)	134%			
2637	Northeast Oregon Housing Auth	1,463,177	1,410,912	52,265	96%	1,551,130	(87,953)	106%			
2550	Nyssa Road Assessment Distric	1,355,493	869,385	486,108	64%	953,380	402,113	70%			
2524	Oak Lodge Sanitary District	4,334,170	4,281,756	52,414	99%	4,715,749	(381,579)	109%			
2816	Odeff Sanitary District	58,018	42,241	15,777	73%	45,812	12,206	79%			
2723	Or Coastal Zone Mgmt Assoc In	309,890	268,760	41,130	87%	295,511	14,379	95%			
2685	Oregon Community College Ass	912,995	705,586	207,409	77%	779,997	132,998	85%			
2880	Oregon Health and Sciences Un	209,673,586	352,053,360	(142,379,774)	168%	387,023,545	(177,349,959)	185%			
2533	Owyhee Irrigation District	6,512,153	5,063,890	1,448,263	78%	5,578,247	933,906	86%			
2684	Parkdale RFPD	218,179	104,840	113,339	48%	115,809	102,370	53%			
2688	Polk County Fire District #1	1,421,941	1,421,806	135	100%	1,564,972	(143,031)	110%			
2613	Polk Soil & Water Conservation	181,689	148,639	33,050	82%	163,559	18,130	90%			
2507	Port of Astoria	4,595,983	4,051,516	544,467	88%	4,490,414	105,569	98%			
2633	Port of Cascade Locks	3,273,265	3,373,827	(100,562)	103%	3,738,574	(465,309)	114%			
2513	Port of Coos Bay, International	3,041,731	3,195,149	(153,418)	105%	3,458,781	(417,050)	114%			

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
Summary of Key Results of Interim Actuarial Valuation as of December 31, 2002

Employer Number	Employer Name	Actuarial Liability for Pension Plan	Fair Market Value of Assets			Actuarial Value of Assets			Actuarial Value of Assets with Side Funds		
			Value of Assets	Unfunded Liability	Funded Ratio	Value of Assets	Unfunded Liability	Funded Ratio	Value of Assets	Unfunded Liability	Funded Ratio
2788	Port of Hood River	531,156	646,725	(115,569)	122%	709,076	(177,920)	133%			
2625	Port of Newport	1,910,056	2,001,596	(91,540)	105%	2,213,711	(303,655)	116%			
2570	Port of St Helens	995,801	886,337	109,464	89%	975,717	20,084	98%			
2519	Portland Housing Authority	39,691,489	32,488,857	7,202,632	82%	35,785,073	3,906,416	90%			
2520	Powell Valley Rd. Water District	3,903,274	2,899,651	1,003,623	74%	3,205,359	697,915	82%			
2836	Regional Org Crime Narc Task f	48,947	26,094	22,853	53%	28,051	20,896	57%			
2672	Rockwood Water PUD	5,382,914	4,530,113	852,801	84%	5,009,088	373,826	93%			
2585	Rogue River Valley Irrigation Dis	1,330,208	733,844	596,364	55%	805,208	525,000	61%			
2669	Roseburg Urban Sanitary Autho	1,843,573	1,823,452	20,121	99%	2,010,870	(167,297)	109%			
2809	Rural Road District #4	13,839	29,747	(15,908)	215%	32,740	(18,901)	237%			
2747	Salem Housing Authority	6,507,734	5,367,906	1,139,828	82%	5,952,793	554,941	91%			
2675	Salmon Harbor/Douglas County	612,202	657,678	(45,476)	107%	724,575	(112,373)	118%			
2544	Santa Clara RFPD	861,684	577,516	284,168	67%	653,898	207,786	76%			
2709	Scappoose Public Library Distric	205,877	215,354	(9,477)	105%	237,696	(31,819)	115%			
2605	Scio RFPD	293,322	276,043	17,279	94%	305,546	(12,224)	104%			
2734	Seal Rock Water District	357,578	386,658	(29,080)	108%	425,039	(67,461)	119%			
2775	Silver Falls 9-1-1	284,225	263,429	20,796	93%	290,034	(5,809)	102%			
2790	Silver Falls Library District	329,501	267,457	62,044	81%	295,735	33,766	90%			
2701	Sisters-Camp Sherman RFPD	667,924	586,449	81,475	88%	645,154	22,770	97%			
2794	Siuslaw RFPD #1	181,521	148,553	32,968	82%	161,397	20,124	89%			
2803	Southwestern Polk County Fpd	29,530	32,471	(2,941)	110%	35,624	(6,094)	121%			
2767	Springfield Utility Board	66,432	76,413	(9,981)	115%	82,157	(15,725)	124%			
2696	Stayton RFPD	958,119	768,529	189,590	80%	857,849	100,270	90%			
2799	Sublimity RFPD	28,662	90,773	(62,111)	317%	99,394	(70,732)	347%			
2845	Sunrise Water Authority	2,387,414	1,982,961	404,453	83%	2,181,293	206,121	91%			
2854	Sunset Empire Transportation D	(4,030)	1,111	(5,141)	-28%	1,097	(5,127)	-27%			
2643	Sweet Home Cemetery Maint Di	284,058	251,853	32,205	89%	278,487	5,571	98%			
2553	Tangent RFPD	417,606	370,582	47,024	89%	408,615	8,991	98%			
2722	Tillamook County Emerg Cmns	765,067	720,119	44,948	94%	792,787	(27,720)	104%			
2783	Tillamook Fire District	267,854	320,756	(52,902)	120%	351,684	(83,830)	131%			
2702	Tri-City RFPD	137,659	199,460	(61,801)	145%	219,798	(82,139)	160%			
2587	Tualatin Valley Irrigation District	1,096,768	1,005,077	91,691	92%	1,104,991	(8,223)	101%			
2842	Tualatin Valley Water District	5,208,023	3,948,148	1,259,875	76%	4,229,935	978,088	81%			
2610	Turner Fire District	892,900	704,556	188,344	79%	777,977	114,923	87%			
2732	Umatilla County Special Library	228,876	232,539	(3,663)	102%	255,440	(26,564)	112%			
2653	Umatilla RFPD #7-405	46,183	156,617	(110,434)	339%	173,624	(127,441)	376%			
2581	Umatilla, Port Of	901,029	798,133	102,896	89%	875,669	25,360	97%			
2536	Valley View Cemetery Maint Dis	107,982	117,447	(9,465)	109%	129,547	(21,565)	120%			
2797	Vernonia Rural Fire Protection C	52,834	69,287	(16,453)	131%	76,157	(23,323)	144%			
2578	Washington County Fire Dist #2	3,019,915	2,072,012	947,903	69%	2,283,545	736,370	76%			
2796	West Side RFPD	21,797	25,136	(3,339)	115%	26,406	(4,609)	121%			
2725	Willamina Fire District	141,594	132,917	8,677	94%	145,386	(3,792)	103%			
2714	Winchester Bay Sanitary Dist	118,610	125,579	(6,969)	106%	139,338	(20,728)	117%			
2600	Winston-Dillard Water District	1,825,617	1,305,762	519,855	72%	1,441,341	384,276	79%			

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
Summary of Key Results of Interim Actuarial Valuation as of December 31, 2002

Employer Number	Employer Name	Supplemental Deposit			Amortization of 2002 Side Funds
		Total	2003	2002	
School Districts					
4306	Amity School District No. 4J	6,498,537.00	6,498,537.00	-	-
3179	Astoria School District No. 1	17,171,484.00	17,171,484.00	-	-
3003	Baker School District #5J	8,025,606.00	-	8,025,606.00	73,496.46
3291	Bend-LaPine Public Schools	65,449,272.00	25,000,000.00	40,449,272.00	411,947.68
3283	Brookings Harbor School District #17C	5,893,951.00	-	5,893,951.00	58,775.29
4333	Canby School District	35,269,845.00	19,662,247.00	15,607,598.00	158,886.36
4334	Cascade School District No. 5	15,108,258.00	15,108,258.00	-	-
3859	Central School District 13J	19,762,828.00	19,762,828.00	-	-
3039	Corvallis School District #509J	23,996,929.00	-	23,996,929.00	232,467.46
3274	Crook County School District	23,315,828.00	13,159,660.00	10,156,168.00	101,598.46
4252	Crook-Deschutes Education Service District	10,516,786.00	10,516,786.00	-	-
4291	Dayton School District	7,222,824.00	4,170,685.00	3,052,139.00	30,962.60
4237	Douglas Education Service District	4,500,000.00	4,500,000.00	-	-
3927	Echo School District #5	1,670,160.00	1,670,160.00	-	-
3887	Falls City School District #57	1,670,214.00	1,670,214.00	-	-
3494	Fern Ridge School District	6,428,511.00	-	6,428,511.00	58,507.94
4034	Gaston Public Schools	4,036,499.00	2,276,378.00	1,760,121.00	17,553.76
4329	Gervais School District #1	9,392,680.00	9,392,680.00	-	-
3160	Gladstone School District #115	16,322,639.00	16,322,639.00	-	-
3316	Glide School District #12	3,072,179.00	-	3,072,179.00	29,952.99
4332	Gresham-Barlow School District #10	60,338,006.00	25,000,000.00	35,338,006.00	349,706.36
4326	Harney County School District #3	10,145,127.00	5,661,307.00	4,483,820.00	42,695.30
4258	Hermiston School District #8R	12,716,075.00	-	12,716,075.00	124,527.30
3409	Hood River County School District	14,100,923.00	-	14,100,923.00	141,790.46
3447	Jefferson County School District #509J/Madras SD	12,313,493.00	-	12,313,493.00	79,400.83
3729	Jefferson School District #14J	6,697,820.00	6,697,820.00	-	-
4315	John Day School District/Grant SD #3	3,553,888.00	-	3,553,888.00	34,319.03
3965	LaGrande School District	7,366,610.00	-	7,366,610.00	72,311.04
4268	Lake Oswego School District	39,711,633.00	16,086,114.00	23,625,519.00	221,910.13
3579	Lincoln County School District	47,383,167.00	26,613,122.00	20,770,045.00	217,703.93
4142	McMinnville Schools	15,819,890.00	-	15,819,890.00	160,073.87
4335	Milton Freewater USD #7	13,128,695.00	7,092,960.00	6,035,735.00	60,843.57
4331	Molalla River School District	20,554,647.00	12,033,302.00	8,521,345.00	81,543.69
4340	Monroe School District #1J	1,670,130.00	-	1,670,130.00	15,886.27
3809	Morrow County Schools	7,299,550.00	-	7,299,550.00	75,526.21
4135	Newberg School District No. 29J	34,241,256.00	34,241,256.00	-	-
4321	North Clackamas School District #12	112,748,635.00	62,502,309.00	50,246,326.00	498,423.92
3730	North Marion School District #15	11,681,906.00	11,681,906.00	-	-
4342	North Santiam School District #29J	15,443,956.00	15,443,956.00	-	-
3684	Ontario School District #8C	9,394,185.00	-	9,394,185.00	93,795.66
3931	Pendleton School District #16R	25,255,172.00	14,034,439.00	11,220,733.00	109,731.75
3043	Philomath School District #17J	5,593,087.00	-	5,593,087.00	54,540.94
3818	Portland Public Schools/Mult Co SD #1	486,617,609.00	278,589,933.00	208,027,676.00	1,972,807.35
4312	Reedsport School District	2,864,426.00	-	2,864,426.00	28,587.25

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
Summary of Key Results of Interim Actuarial Valuation as of December 31, 2002

Employer Number	Employer Name	Supplemental Deposit			Amortization of 2002 Side Funds
		Total	2003	2002	
3824	Reynolds School District No. 7	80,193,194.00	80,193,194.00	-	-
3847	Riverdale School District No. 51J	4,323,231.00	4,323,231.00	-	-
3310	Roseburg Public Schools	20,115,791.00	-	20,115,791.00	199,329.12
3735	Salem-Keizer Public Schools	113,443,125.00	-	113,443,125.00	1,157,214.14
4317	Sherwood School District #88J	7,917,960.00	-	7,917,960.00	82,217.97
4270	Silver Falls School District No. 4J	13,016,841.00	13,016,841.00	-	-
3296	Sisters School District No. 6	8,679,529.00	8,679,529.00	-	-
3506	South Lane School District No. 45J3	22,356,451.00	22,356,451.00	-	-
3319	South Umpqua School District	12,987,454.00	6,684,073.00	6,303,381.00	61,938.31
4279	St. Helens School District #502	24,655,943.00	14,115,002.00	10,540,941.00	100,676.65
3942	Stanfield School District No. 61	3,635,498.00	3,635,498.00	-	-
3353	Sutherlin School District #130	10,610,651.00	5,938,643.00	4,672,008.00	46,420.00
3618	Sweet Home School District #55	17,069,611.00	9,088,078.00	7,981,533.00	77,324.08
4009	The Dalles School District No. 12	14,969,648.00	14,969,648.00	-	-
3902	Tillamook School District No. 9	16,404,798.00	16,404,798.00	-	-
3928	Umatilla School District #6R	3,825,973.00	-	3,825,973.00	39,957.27
3966	Union County School District	1,648,601.00	-	1,648,601.00	15,782.17
4292	Union-Baker ESD	3,925,625.00	-	3,925,625.00	39,981.40
4254	Willamette Education Service District	15,054,471.00	15,054,471.00	-	-
3349	Winston-Dillard Schools	12,248,399.00	6,781,087.00	5,467,312.00	54,181.85
4297	Yamhill Education Service District	3,354,464.00	3,354,464.00	-	-
4166	Yamhill-Carlton School District No. 1	9,274,336.00	9,274,336.00	-	-
State Agencies					
1000	State of Oregon	2,000,000,000.00	2,000,000,000.00	-	-
Community Colleges					
2999	Central Oregon Community College	11,326,572.00	11,326,572.00	-	-
2919	Chemeketa Community College	25,000,000.00	25,000,000.00	-	-
2996	Columbia Gorge Community College	3,471,807.00	3,471,807.00	-	-
2904	Lane Community College	51,154,369.00	51,154,369.00	-	-
2905	Mt Hood Community College	49,929,475.00	49,929,475.00	-	-
2918	Portland Community College	118,803,536.00	118,803,536.00	-	-
2902	Treasure Valley Community College	10,536,250.00	10,536,250.00	-	-
Cities in the SLGRP					
2273	City of Silverton	717,934.53	-	717,934.53	36,329.60
Special Districts in the SLGRP					
2512	Port of Portland	18,020,211.06	-	18,020,211.06	867,232.30
2626	Tillamook PUD (payment to TL)	1,000,000.00	1,000,000.00	-	-

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
Summary of Key Results of Interim Actuarial Valuation as of December 31, 2002

Employer Number	Employer Name	Value of Side Funds at December 31, 2002			Original Rate Reductions		12/31/2002 Rate Reductions	
		Total	2003	2002	2003 Deposit	2002 Deposit	2003 Deposit	2002 Deposit
School Districts								
4306	Amity School District No. 4J	6,336,172	6,336,172	-	11.00%		12.22%	
3179	Astoria School District No. 1	16,742,457	16,742,457	-	11.00%		11.83%	
3003	Baker School District #5J	8,013,751	-	8,013,751		5.08%		5.82%
3291	Bend-LaPine Public Schools	64,723,380	24,375,379	40,348,001	2.95%	4.82%	3.06%	4.96%
3283	Brookings Harbor School District #17C	5,880,445	-	5,880,445		4.77%		5.02%
4333	Canby School District	34,739,577	19,170,989	15,568,588	6.11%	4.89%	6.34%	5.04%
4334	Cascade School District No. 5	14,730,781	14,730,781	-	11.00%		11.56%	
3859	Central School District 13J	19,269,057	19,269,057	-	11.00%		11.97%	
3039	Corvallis School District #509J	23,948,773	-	23,948,773		5.21%		5.65%
3274	Crook County School District	22,963,443	12,830,868	10,132,575	6.18%	4.82%	6.53%	5.05%
4252	Crook-Deschutes Education Service District	10,254,026	10,254,026	-	11.00%		10.89%	
4291	Dayton School District	7,111,100	4,066,481	3,044,619	6.32%	4.68%	6.60%	4.84%
4237	Douglas Education Service District	4,387,568	4,387,568	-	5.20%		6.38%	
3927	Echo School District #5	1,628,431	1,628,431	-	11.00%		11.81%	
3887	Falls City School District #57	1,628,484	1,628,484	-	11.00%		12.07%	
3494	Fern Ridge School District	6,419,378	-	6,419,378		5.36%		6.17%
4034	Gaston Public Schools	3,975,589	2,219,503	1,756,086	6.18%	4.82%	6.54%	5.07%
4329	Gervais School District #1	9,158,005	9,158,005	-	11.00%		11.15%	
3160	Gladstone School District #115	15,914,820	15,914,820	-	11.00%		11.87%	
3316	Glide School District #12	3,065,822	-	3,065,822		5.27%		5.67%
4332	Gresham-Barlow School District #10	59,635,097	24,375,379	35,259,718	3.26%	4.65%	3.48%	4.93%
4326	Harney County School District #3	9,995,423	5,519,860	4,475,563	6.11%	4.89%	6.74%	5.36%
4258	Hermiston School District #8R	12,689,215	-	12,689,215		4.92%		5.29%
3409	Hood River County School District	14,067,437	-	14,067,437		4.88%		5.09%
3447	Jefferson County School District #509J/Madras SD	12,328,668	-	12,328,668		5.02%		8.23%
3729	Jefferson School District #14J	6,530,476	6,530,476	-	11.00%		11.56%	
4315	John Day School District/Grant SD #3	3,546,865	-	3,546,865		5.00%		5.43%
3965	LaGrande School District	7,350,879	-	7,350,879		5.03%		5.37%
4268	Lake Oswego School District	39,269,273	15,684,205	23,585,068	3.16%	4.68%	3.67%	5.41%
3579	Lincoln County School District	46,660,065	25,948,197	20,711,868	6.15%	4.85%	6.50%	5.09%
4142	McMinnville Schools	15,781,323	-	15,781,323		4.64%		4.81%
4335	Milton Freewater USD #7	12,936,994	6,915,744	6,021,250	5.92%	5.08%	6.19%	5.28%
4331	Molalla River School District	20,237,903	11,732,652	8,505,251	6.41%	4.59%	7.08%	5.03%
4340	Monroe School District #1J	1,667,071	-	1,667,071		5.63%		6.23%
3809	Morrow County Schools	7,280,089	-	7,280,089		4.96%		5.02%
4135	Newberg School District No. 29J	33,385,744	33,385,744	-	11.00%		11.63%	
4321	North Clackamas School District #12	111,074,525	60,940,699	50,133,826	6.07%	4.93%	6.45%	5.20%
3730	North Marion School District #15	11,390,035	11,390,035	-	11.00%		11.96%	
4342	North Santiam School District #29J	15,058,091	15,058,091	-	11.00%		11.94%	
3684	Ontario School District #8C	9,372,543	-	9,372,543		4.97%		5.26%
3931	Pendleton School District #16R	24,880,975	13,683,791	11,197,184	6.09%	4.91%	6.57%	5.27%
3043	Philomath School District #17J	5,581,505	-	5,581,505		5.03%		5.40%
3818	Portland Public Schools/Mult Co SD #1	479,282,063	271,629,408	207,652,655	6.27%	4.73%	6.98%	5.23%
4312	Reedsport School District	2,857,839	-	2,857,839		4.90%		5.15%

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM
Summary of Key Results of Interim Actuarial Valuation as of December 31, 2002

Employer Number	Employer Name	Value of Side Funds at December 31, 2002			Original Rate Reductions		12/31/2002 Rate Reductions	
		Total	2003	2002	2003 Deposit	2002 Deposit	2003 Deposit	2002 Deposit
3824	Reynolds School District No. 7	78,189,580	78,189,580	-	11.00%		11.30%	
3847	Riverdale School District No. 51J	4,215,216	4,215,216	-	11.00%		11.38%	
3310	Roseburg Public Schools	20,070,964	-	20,070,964		4.84%		5.14%
3735	Salem-Keizer Public Schools	113,157,227	-	113,157,227		4.86%		5.00%
4317	Sherwood School District #88J	7,896,557	-	7,896,557		4.50%		4.53%
4270	Silver Falls School District No. 4J	12,691,617	12,691,617	-	5.50%		5.90%	
3296	Sisters School District No. 6	8,462,672	8,462,672	-	11.00%		11.04%	
3506	South Lane School District No. 45J3	21,797,879	21,797,879	-	11.00%		11.67%	
3319	South Umpqua School District	12,806,930	6,517,073	6,289,857	5.64%	5.36%	6.05%	5.73%
4279	St. Helens School District #502	24,283,567	13,762,341	10,521,226	6.27%	4.73%	6.93%	5.20%
3942	Stanfield School District No. 61	3,544,666	3,544,666	-	11.00%		11.20%	
3353	Sutherlin School District #130	10,451,739	5,790,267	4,661,472	6.13%	4.87%	6.51%	5.14%
3618	Sweet Home School District #55	16,826,526	8,861,014	7,965,512	5.83%	5.17%	6.35%	5.60%
4009	The Dalles School District No. 12	14,595,634	14,595,634	-	11.00%		11.89%	
3902	Tillamook School District No. 9	15,994,927	15,994,927	-	11.00%		12.37%	
3928	Umatilla School District #6R	3,815,402	-	3,815,402		5.15%		5.17%
3966	Union County School District	1,645,481	-	1,645,481		4.97%		5.44%
4292	Union-Baker ESD	3,915,795	-	3,915,795		4.76%		4.91%
4254	Willamette Education Service District	14,678,337	14,678,337	-	5.50%		5.58%	
3349	Winston-Dillard Schools	12,066,786	6,611,663	5,455,123	6.07%	4.93%	6.49%	5.25%
4297	Yamhill Education Service District	3,270,653	3,270,653	-	5.04%		6.58%	
4166	Yamhill-Carlton School District No. 1	9,042,618	9,042,618	-	11.00%		12.08%	
State Agencies								
1000	State of Oregon	1,875,824,173	1,875,824,173	-	6.60%		6.89%	
Community Colleges								
2999	Central Oregon Community College	11,043,579	11,043,579	-	5.22%		5.85%	
2919	Chemeketa Community College	24,375,379	24,375,379	-	4.19%		4.37%	
2996	Columbia Gorge Community College	3,385,064	3,385,064	-	10.45%		9.64%	
2904	Lane Community College	49,876,285	49,876,285	-	7.83%		7.56%	
2905	Mt Hood Community College	48,681,995	48,681,995	-	10.45%		10.98%	
2918	Portland Community College	114,354,918	114,354,918	-	10.54%		10.95%	
2902	Treasure Valley Community College	10,273,003	10,273,003	-	10.45%		11.57%	
Cities in the SLGRP								
2273	City of Silverton	615,393	-	615,393		2.45%		1.84%
Special Districts in the SLGRP								
2512	Port of Portland	15,491,050	-	15,491,050		2.59%		2.13%
2626	Tillamook PUD (payment to TL)	974,810	974,810	-	1.32%		1.42%	

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM

Summary of Key Results of Interim Actuarial Valuation as of December 31, 2002

Employers with No Active Members as of 12/31/2002

Employer Number	Employer Name	Actuarial Liability for Pension Plan	Fair Market Value of Assets			Actuarial Value of Assets		
			Value of Assets	Unfunded Liability	Funded Ratio	Value of Assets	Unfunded Liability	Funded Ratio
Special Districts in SLGRP								
2823	Lyons RFPD							
2858	Nesika Beach-Ophir Water District							
2764	Salem Economic Devel Corp							
Independently Funded Counties								
2010	Tillamook County	6,134	4,853	1,281	79%	5,391	743	88%
2052	Tillamook County	20,455	15,649	4,806	77%	17,424	3,031	85%
2028	Union County	39,948	17,947	22,001	45%	21,368	18,580	53%
Independently Funded Cities								
2227	Town of Bonanza	2,384	20,426	(18,042)	857%	22,636	(20,252)	950%
2243	City of Brownsville	36,104	18,665	17,439	52%	20,718	15,386	57%
2112	City of Forest Grove	1,337	(1,739)	3,076	-130%	(1,928)	3,265	-144%
2259	Town of Hammond	6,576	21,622	(15,046)	329%	23,962	(17,386)	364%
2246	City of Merrill	230,275	212,285	17,990	92%	234,111	(3,836)	102%
2277	City of Rajneeshpuram	70,851	157,970	(87,119)	223%	172,619	(101,768)	244%
2130	City of Seaside	24,735	19,569	5,166	79%	23,456	1,279	95%
2289	City of St Paul	-	9,608	(9,608)		10,643	(10,643)	
Independently Funded Special Districts								
2616	Alcohol Safety Action Program	553,586	532,676	20,910	96%	589,614	(36,028)	107%
2535	Athena Cemetery Maintenance Dist #1	24,864	31,367	(6,503)	126%	34,776	(9,912)	140%
2804	Aurora RFPD	34,450	51,377	(16,927)	149%	56,206	(21,756)	163%
2832	Careoregon	40,478	48,476	(7,998)	120%	53,705	(13,227)	133%
2666	Central City Concern	19,778	150,539	(130,761)	761%	166,659	(146,881)	843%
2591	Clackamas County RFPD #68	592,699	494,667	98,032	83%	535,425	57,274	90%
2619	Comp Options For Drug Abusers	17,952	89,731	(71,779)	500%	99,384	(81,432)	554%
2662	East Central OR Association of Counties	187,910	183,329	4,581	98%	202,734	(14,824)	108%
2529	East Fork Irrigation District	716,187	620,735	95,452	87%	684,982	31,205	96%
2750	Eastern OR Human Services Consortium	249,348	383,895	(134,547)	154%	426,172	(176,824)	171%
2829	Hubbard RFPD	4,323	9,314	(4,991)	215%	10,078	(5,755)	233%
2719	Human Solutions, Inc	76,180	155,525	(79,345)	204%	172,101	(95,921)	226%
2848	Lane Transit District	3,683	5,099	(1,416)	138%	5,299	(1,616)	144%
2808	Lifeways, Inc	14,768	14,947	(179)	101%	16,637	(1,869)	113%
2700	Lowell RFPD	146,138	151,121	(4,983)	103%	166,204	(20,066)	114%
2031	Malheur County Rural Sch Dist Boar	9,083	7,186	1,897	79%	7,775	1,308	86%
2667	Mental Health Services West Inc.	248,887	326,170	(77,283)	131%	361,545	(112,658)	145%
2629	Metropolitan Wastewater Management C	431,187	698,486	(267,299)	162%	773,397	(342,210)	179%
2547	Metzger Water District	-	37,212	(37,212)		41,703	(41,703)	

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM

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Employers with No Active Members as of 12/31/2002

Employer Number	Employer Name	Actuarial Liability for Pension Plan	Fair Market Value of Assets			Actuarial Value of Assets		
			Value of Assets	Unfunded Liability	Funded Ratio	Value of Assets	Unfunded Liability	Funded Ratio
2097	Military Purchase, Prior To Pers	933	5,258	(4,325)	564%	41,203	(40,270)	4416%
2708	Milton-Freewater Cemetary Maintenance	-	31,532	(31,532)		34,921	(34,921)	
2614	Mountain Valley Mental Health Program	-	57,258	(57,258)		63,415	(63,415)	
2534	Multnomah County RFPD #10	64,187,864	(8,197,526)	72,385,390	-1.3% ***	(9,013,102)	73,200,966	-1.4%
2665	N/NE Cmty Mental Health Center Inc.	575,507	462,842	112,665	80%	513,080	62,427	89%
2655	North Bay RFPD #9	14,058	(13,465)	27,523	-96%	(14,911)	28,969	-106%
2831	OR Advanced Technol Consortium, Inc.	406,275	247,585	158,690	61%	307,420	98,855	76%
2615	Oregon Council For The Humanities	513,738	427,631	86,107	83%	474,014	39,724	92%
2697	Oregon Museum Park Commission	37,482	49,800	(12,318)	133%	55,218	(17,736)	147%
2737	Portland Energy Conservation Inc.	262,280	215,935	46,345	82%	240,004	22,276	92%
2677	Portland Private Industry Council Inc	92,065	155,290	(63,225)	169%	171,948	(79,883)	187%
2530	River Road Water District	901,822	663,075	238,747	74%	736,089	165,733	82%
2658	Salem Metropolitan Comn Agency	1,056,895	1,000,460	56,435	95%	1,105,831	(48,936)	105%
2756	Sandy Area Schools Transportation Ager	95,853	141,682	(45,829)	148%	157,022	(61,169)	164%
2630	Sheridan RFPD	491,096	328,908	162,188	67%	361,363	129,733	74%
2668	Southeast Mental Health Network Inc.	8,922	169,597	(160,675)	1901%	187,842	(178,920)	2105%
2654	Spring Valley RFPD	-	18,855	(18,855)		20,887	(20,887)	
2096	Teacher	-	2,529	(2,529)		2,499	(2,499)	
2812	The Workforce Development Board	11,475	19,592	(8,117)	171%	21,725	(10,250)	189%
2821	Tillamook County Soil And Water Conser	30,155	47,259	(17,104)	157%	67,046	(36,891)	222%
2720	Tri-County Metropolitan Transit District of	1,649,678	1,647,695	1,983	100%	1,784,407	(134,729)	108%
2632	Umpqua Regional Council of Governmen	146,639	166,814	(20,175)	114%	182,715	(36,076)	125%
2310	Unknown	48,166	38,106	10,060	79%	42,345	5,821	88%
2736	Wasco County Communications Agency	286,871	254,241	32,630	89%	280,849	6,022	98%
2686	Weston Cemetery Maintenance District	89,940	79,042	10,898	88%	87,508	2,432	97%
2703	Westport Sewer Service District	-	1,619	(1,619)		1,797	(1,797)	
2733	Wiard Memorial Park District	361,256	249,660	111,596	69%	279,570	81,686	77%

*** The UAL for Fire District 10 is being funded in accordance with Section 167 of House Bill 2278