

Reconciliation of Side Accounts as of December 31, 2019

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2018	Deposits during 2019	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2019
Independent Employers								
City								
2107	5128	City of Bend	9,416,790		1,197,179	-500	-1,525,148	9,088,321
2107	5372	City of Bend	0	5,371,250	60,899	-1,500	-16,076	5,414,573
2114	5129	City of Gresham	14,385,448		1,835,012	-500	-2,190,077	14,029,883
2115	5340	City of Hillsboro	4,793,116	1,250,000	653,454	-500	0	6,696,071
2118	5349	City of Ontario	0	2,740,686	156,472	-1,500	-55,237	2,840,422
2146	5327	City of Prineville	3,088,395		401,919	-500	-323,523	3,166,290
2146	5350	City of Prineville	0	1,000,000	62,797	-1,500	-43,310	1,017,987
2101	5160	City of Salem	44,709,840		5,715,362	-500	-6,786,933	43,637,769
2101	5162	City of Salem	3,088,310		395,716	-500	-452,233	3,031,294
County								
2006	5334	Jefferson County	1,681,057	1,500,000	264,475	-500	-84,174	3,360,859
Special Districts								
2648	5359	Black Butte Ranch Rural Fire Protection District	0	312,500	9,251	-1,500	-2,050	318,201
2527	5338	Deschutes Valley Water District	950,640	250,000	132,600	-500	-66,450	1,266,291
2527	5348	Deschutes Valley Water District	999,062	250,000	139,612	-500	-64,117	1,324,057
2845	5400	Sunrise Water Authority	0	1,500,000	549	-1,500	0	1,499,049

Reconciliation of Side Accounts as of December 31, 2019

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2018	Deposits during 2019	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2019
----- School Districts -----								
----- School -----								
4404	5366	Alliance Charter Academy	0	312,500	8,935	-1,500	-2,177	317,758
4306	5078	Amity School District	7,254,528	315,000	930,783	-500	-827,818	7,671,993
3003	5001	Baker School District #5J	8,317,668		1,056,162	-500	-1,390,489	7,982,841
4035	5309	Banks School District	1,900,096		240,547	-500	-274,426	1,865,717
4062	5139	Beaverton School District	126,742,253		16,154,105	-500	-19,440,769	123,455,089
4062	5330	Beaverton School District	68,213,425		8,907,594	-500	-6,741,975	70,378,544
3291	5006	Bend-La Pine Public Schools	36,107,048		4,607,014	-500	-5,381,471	35,332,092
3291	5047	Bend-La Pine Public Schools	21,872,214		2,790,558	-500	-3,263,722	21,398,550
3291	5104	Bend-La Pine Public Schools	4,031,819		514,508	-500	-599,743	3,946,084
3283	5005	Brookings-Harbor School District #17C	6,207,529		788,918	-500	-959,554	6,036,393
3283	5103	Brookings-Harbor School District #17C	3,717,255		472,468	-500	-573,455	3,615,768
3320	5363	Camas Valley School District #21	0	312,500	4,696	-1,500	0	315,696
4333	5039	Canby School District	16,627,193		2,113,821	-500	-2,688,179	16,052,335
4333	5084	Canby School District	21,122,208		2,685,075	-500	-3,418,490	20,388,293
4334	5085	Cascade School District #5	14,230,619		1,810,746	-500	-2,262,931	13,777,935
3859	5060	Central School District #13J	18,731,830		2,388,022	-500	-3,024,180	18,095,171
4259	5140	Clackamas Education Service District	14,479,776		1,854,934	-500	-2,085,332	14,248,878
3179	5045	Clatsop County School District #1C	20,046,723		2,580,771	-500	-2,644,782	19,982,211
3242	5310	Coos Bay School District #9	7,414,324		944,317	-500	-1,145,884	7,212,257
3039	5002	Corvallis School District #509J	23,034,614		2,956,263	-500	-3,755,986	22,234,391
3039	5141	Corvallis School District #509J	3,279,191		421,629	-500	-519,084	3,181,235
3039	5319	Corvallis School District #509J	8,362,312		1,102,563	-500	-861,220	8,603,155
3502	5311	Creswell School District #40	2,434,419		313,021	-500	-341,985	2,404,954
3274	5004	Crook County School District	10,555,580		1,350,863	-500	-1,533,140	10,372,802
3274	5046	Crook County School District	13,884,913		1,778,134	-500	-1,995,372	13,667,175
3843	5312	David Douglas School District	19,497,988		2,515,411	-500	-2,854,505	19,158,394
4291	5030	Dayton Public Schools	3,092,464		397,092	-500	-443,419	3,045,637
4291	5076	Dayton Public Schools	4,184,356		537,132	-500	-602,387	4,118,601
4291	5397	Dayton Public Schools	0	125,000	15	-1,500	0	123,515
4237	5070	Douglas Education Service District	3,687,530		470,361	-500	-548,382	3,609,010
4012	5365	Dufur Schools	0	132,919	1,989	-1,500	0	133,408
3927	5063	Echo School District	1,438,650		181,754	-500	-229,648	1,390,256
4323	5142	Estacada School District #108	9,873,153		1,251,328	-500	-1,444,362	9,679,620

All information was provided by PERS.

Issued October 2020

Page 2 of 9

Reconciliation of Side Accounts as of December 31, 2019

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2018	Deposits during 2019	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2019
School Districts								
School								
3473	5108	Eugene School District 4J	40,547,140		5,195,525	-500	-5,826,938	39,915,226
3887	5061	Falls City School District	1,902,547		241,557	-500	-301,827	1,841,777
3494	5014	Fern Ridge School District	6,577,456		842,464	-500	-888,622	6,530,799
4405	5390	Forest Grove Community School	0	62,500	61	-1,500	0	61,061
4313	5143	Forest Grove School District	19,886,817		2,549,567	-500	-3,035,081	19,400,803
4313	5398	Forest Grove School District	0	3,573,255	1,090	-1,500	0	3,572,845
4034	5025	Gaston Public Schools	1,713,573		220,889	-500	-220,061	1,713,902
4034	5067	Gaston Public Schools	2,276,025		293,367	-500	-292,509	2,276,384
4329	5081	Gervais School District #1	10,158,096		1,302,395	-500	-1,328,654	10,131,337
3160	5044	Gladstone School District #115	18,799,816		2,409,887	-500	-2,551,015	18,658,189
3316	5008	Glide School District #12	3,071,834		392,819	-500	-501,580	2,962,573
4260	5116	Greater Albany School District #8J	32,012,542		4,075,945	-500	-4,894,180	31,193,807
4332	5038	Gresham-Barlow School District #10	35,016,626		4,479,241	-500	-4,879,797	34,615,571
4332	5083	Gresham-Barlow School District #10	24,276,360		3,105,723	-500	-3,373,072	24,008,511
4326	5036	Harney County School District #3	6,937,064		915,254	-500	-491,096	7,360,721
4326	5080	Harney County School District #3	9,671,542		1,279,908	-500	-680,306	10,270,644
4258	5027	Hermiston School District #8R	11,837,491		1,500,640	-500	-1,888,704	11,448,928
4258	5115	Hermiston School District #8R	6,214,528		788,185	-500	-985,029	6,017,183
4252	5071	High Desert Education Service District	9,115,426		1,156,589	-500	-1,462,039	8,809,476
4252	5386	High Desert Education Service District	0	625,000	343	-1,500	0	623,843
4341	5144	Hillsboro School District #1J	68,839,921		8,767,267	-500	-10,488,720	67,117,967
4341	5331	Hillsboro School District #1J	34,435,517		4,491,739	-500	-3,438,214	35,488,542
3409	5012	Hood River County School District	14,038,729		1,801,381	-500	-1,935,285	13,904,325
3409	5106	Hood River County School District	8,168,240		1,047,970	-500	-1,126,308	8,089,402
4223	5113	InterMountain Education Service District	2,312,481		290,051	-500	-419,718	2,182,315
4223	5325	InterMountain Education Service District	7,505,466		961,581	-500	-1,103,394	7,363,154
3729	5055	Jefferson School District #14Cj	6,794,957		874,881	-500	-806,206	6,863,132
4315	5033	John Day School District	3,964,645		512,451	-500	-502,352	3,974,244
3520	5345	Junction City School District #69	13,009,461		1,734,670	-500	-789,629	13,954,001
3520	5369	Junction City School District #69	0	500,000	7,194	-1,500	0	505,694
3965	5023	La Grande Public Schools	7,623,234		970,719	-500	-1,158,548	7,434,904
3965	5145	La Grande Public Schools	1,963,824		250,118	-500	-297,078	1,916,364
4268	5028	Lake Oswego School District	23,520,763		3,006,516	-500	-3,455,392	23,071,386

All information was provided by PERS.

Issued October 2020

Page 3 of 9

Reconciliation of Side Accounts as of December 31, 2019

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2018	Deposits during 2019	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2019
----- School Districts -----								
----- School -----								
4268	5073	Lake Oswego School District	15,207,091		1,943,368	-500	-2,239,420	14,910,539
4276	5313	Lane County Education Service District	4,985,485		635,627	-500	-763,037	4,857,575
3579	5015	Lincoln County School District	29,556,859		3,890,435	-500	-3,104,805	30,341,988
3579	5053	Lincoln County School District	42,825,348		5,598,528	-500	-3,773,471	44,649,904
3447	5013	Madras School District	11,526,129		1,482,280	-500	-1,505,455	11,502,455
4142	5026	McMinnville Schools	14,748,320		1,888,196	-500	-2,069,625	14,566,390
4142	5112	McMinnville Schools	9,770,409		1,251,157	-500	-1,367,076	9,653,990
4288	5920	Medford School District #549C	22,619,980		2,894,840	-500	-3,243,890	22,270,430
4335	5040	Milton-Freewater Unified School District #7	6,378,397		812,858	-500	-1,046,780	6,143,975
4335	5086	Milton-Freewater Unified School District #7	7,414,041		944,496	-500	-1,221,875	7,136,162
4423	5368	Molalla River Academy	0	125,000	1,807	-1,500	0	125,307
4331	5037	Molalla River School District	10,732,506		1,380,094	-500	-1,131,313	10,980,788
4331	5082	Molalla River School District	16,185,561		2,093,194	-500	-1,799,640	16,478,615
4340	5041	Monroe School District #1J	1,699,418		220,027	-500	-206,720	1,712,225
3372	5343	Monument School District #8	1,092,054		145,135	-500	-66,010	1,170,679
3809	5019	Morrow County Schools	7,080,414		906,142	-500	-1,021,399	6,964,658
4238	5114	Multnomah Education Service District	26,367,665		3,322,886	-500	-4,690,695	24,999,356
4336	5119	Nestucca Valley School District #101	2,005,943		257,240	-500	-267,123	1,995,560
4135	5068	Newberg School District #29Jt	33,395,227		4,308,578	-500	-4,243,950	33,459,355
3245	5146	North Bend Public Schools	7,759,776		992,894	-500	-1,140,925	7,611,245
4321	5035	North Clackamas School District #12	47,279,243		6,017,446	-500	-7,884,724	45,411,466
4321	5079	North Clackamas School District #12	58,239,278		7,412,469	-500	-9,711,891	55,939,356
3730	5056	North Marion School District #15	10,390,028		1,338,384	-500	-1,493,209	10,234,702
4342	5087	North Santiam School District #29J	15,145,728		1,943,172	-500	-2,225,909	14,862,491
4381	5066	North Wasco County School District #21	14,424,608		1,850,830	-500	-2,037,128	14,237,810
3307	5395	Oakland School District	0	625,000	496	-1,500	0	623,996
3684	5017	Ontario School District #8C	9,659,264		1,237,320	-500	-1,394,866	9,501,217
3122	5102	Oregon City School District #62	34,629,789		4,424,297	-500	-5,150,517	33,903,070
3820	5342	Parkrose School District	20,015,362		2,654,778	-500	-1,353,835	21,315,806
3931	5022	Pendleton School District #16R	11,964,626		1,539,329	-500	-1,615,213	11,888,242
3931	5064	Pendleton School District #16R	15,290,348		1,968,591	-500	-2,048,740	15,209,699
3043	5003	Philomath School District #17J	5,650,759		711,740	-500	-968,038	5,393,960
3414	5107	Phoenix-Talent School District	11,642,074		1,480,966	-500	-1,613,063	11,509,477

All information was provided by PERS.

Issued October 2020

Page 4 of 9

Reconciliation of Side Accounts as of December 31, 2019

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2018	Deposits during 2019	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2019
School Districts								
School								
3414	5385	Phoenix-Talent School District	0	1,875,000	2,173	-1,500	0	1,875,673
3958	5147	Pilot Rock School District #2R	1,997,656		254,941	-500	-266,550	1,985,546
3470	5396	Pleasant Hill School District	0	375,000	275	-1,500	0	373,775
3818	5020	Portland Public Schools	231,073,446		29,523,026	-500	-34,327,283	226,268,689
3818	5057	Portland Public Schools	307,014,871		39,152,098	-500	-46,595,986	299,570,483
3818	5389	Portland Public Schools	0	9,521,706	11,036	-1,500	0	9,531,242
4403	5357	Portland Village School	0	250,000	7,626	-1,500	-1,608	254,518
3370	5344	Prairie City School District #4	999,343		132,384	-500	-70,746	1,060,481
4320	5148	Rainier School District #13	5,288,523		675,294	-500	-798,599	5,164,718
4311	5118	Redmond School District #2J	22,825,747		2,916,410	-500	-3,501,779	22,239,878
4312	5032	Reedsport School District	2,971,034		372,386	-500	-578,762	2,764,158
3824	5058	Reynolds School District	80,513,654		10,432,078	-500	-9,576,560	81,368,671
3847	5059	Riverdale School	3,827,012		496,481	-500	-440,068	3,882,926
3310	5007	Roseburg Public Schools	20,521,031		2,617,964	-500	-2,859,137	20,279,357
3310	5105	Roseburg Public Schools	11,430,214		1,458,584	-500	-1,588,101	11,300,196
3310	5339	Roseburg Public Schools	5,736,544	2,593,422	755,962	-500	-436,284	8,649,144
3735	5018	Salem-Keizer Public Schools	103,357,019		13,221,114	-500	-14,891,466	101,686,168
3735	5111	Salem-Keizer Public Schools	62,587,136		8,006,983	-500	-9,002,144	61,591,475
3735	5329	Salem-Keizer Public Schools	46,003,127		6,018,070	-500	-4,338,054	47,682,643
3665	5110	Santiam Canyon School District	3,874,316		490,069	-500	-699,088	3,664,796
3187	5138	Seaside Schools	7,349,356		940,122	-500	-1,051,314	7,237,664
4144	5383	Sheridan School District #48J	0	500,000	488	-1,500	0	498,988
4317	5034	Sherwood School District #88J	6,186,477		790,343	-500	-908,173	6,068,148
4317	5149	Sherwood School District #88J	3,163,051		405,250	-500	-452,306	3,115,495
4270	5074	Silver Falls School District	12,500,510		1,600,137	-500	-1,796,866	12,303,281
4270	5117	Silver Falls School District	2,706,062		348,860	-500	-354,877	2,699,545
3296	5048	Sisters School District	8,813,624		1,127,748	-500	-1,254,119	8,686,754
3537	5109	Siuslaw School District #97J	7,766,434		997,571	-500	-1,095,373	7,668,133
3506	5052	South Lane School District	22,589,409		2,896,096	-500	-3,179,377	22,305,629
3319	5009	South Umpqua School District	8,031,592		1,048,719	-500	-757,780	8,322,032
3319	5049	South Umpqua School District	8,431,590		1,098,096	-500	-987,470	8,541,716
3487	5150	Springfield School District #19	45,326,990		5,805,477	-500	-6,828,870	44,303,096
4279	5029	St Helens School District #502	11,020,462		1,401,426	-500	-1,685,501	10,735,888

All information was provided by PERS.

Issued October 2020

Page 5 of 9

Reconciliation of Side Accounts as of December 31, 2019

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2018	Deposits during 2019	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2019
----- School Districts -----								
----- School -----								
4279	5075	St Helens School District #502	15,778,984		2,008,602	-500	-2,388,079	15,399,006
3942	5065	Stanfield School District	3,445,582		443,668	-500	-485,021	3,403,729
3353	5011	Sutherlin School District #130	4,891,168		627,864	-500	-682,636	4,835,895
3353	5051	Sutherlin School District #130	6,202,805		796,317	-500	-864,745	6,133,877
3618	5016	Sweet Home School District #55	8,703,924		1,116,950	-500	-1,341,946	8,478,428
3618	5054	Sweet Home School District #55	9,697,610		1,243,259	-500	-1,511,131	9,429,238
4380	5379	The Emerson School	0	125,000	229	-1,500	0	123,729
4338	5120	Three Rivers U J School District	20,269,706		2,566,404	-500	-3,200,184	19,635,426
4316	5314	Tigard-Tualatin School District #23J	22,091,937		2,800,585	-500	-3,668,865	21,223,158
3902	5062	Tillamook Public Schools	17,825,418		2,278,064	-500	-2,711,203	17,391,779
3928	5021	Umatilla School District #6R	3,732,105		478,753	-500	-542,121	3,668,237
3966	5024	Union County School District	1,821,662		232,601	-500	-278,383	1,775,380
3195	5151	Warrenton-Hammond School District	2,940,965		373,042	-500	-448,964	2,864,544
3075	5101	West Linn School District	28,471,276		3,649,119	-500	-4,377,403	27,742,493
4254	5072	Willamette Education Service District	16,204,141		2,050,836	-500	-2,510,255	15,744,222
4254	5077	Willamette Education Service District	4,363,501		565,026	-500	-514,726	4,413,300
4254	5152	Willamette Education Service District	2,399,243		291,333	-500	-524,672	2,165,404
4314	5315	Willamina School District #30J	1,560,350		197,616	-500	-252,344	1,505,122
3349	5010	Winston-Dillard Schools	7,544,936		983,875	-500	-883,228	7,645,084
3349	5050	Winston-Dillard Schools	9,268,575		1,207,543	-500	-886,174	9,589,444
4166	5069	Yamhill-Carlton School District #1	11,674,602		1,520,661	-500	-1,256,967	11,937,797

Reconciliation of Side Accounts as of December 31, 2019

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2018	Deposits during 2019	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2019
----- SLGRP -----								
CC								
2901	5132	Blue Mountain Community College	7,933,983		1,017,604	-500	-1,084,811	7,866,275
2999	5093	Central Oregon Community College	9,642,282		1,244,354	-500	-1,231,200	9,654,936
2919	5091	Chemeketa Community College	23,608,503		3,029,556	-500	-3,265,395	23,372,164
2919	5099	Chemeketa Community College	19,721,730		2,531,558	-500	-2,717,279	19,535,509
2908	5097	Clackamas Community College	11,425,405		1,467,046	-500	-1,668,557	11,223,395
2908	5133	Clackamas Community College	10,191,711		1,308,360	-500	-1,494,555	10,005,016
2900	5134	Clatsop Community College	5,496,780		701,999	-500	-845,087	5,353,192
2996	5092	Columbia Gorge Community College	3,009,698		388,329	-500	-368,033	3,029,494
2906	5316	Klamath Community College	273,103		34,104	-500	-52,674	254,032
2904	5089	Lane Community College	51,825,966		6,680,987	-500	-6,504,061	52,002,392
2910	5098	Linn-Benton Community College	22,203,769		2,824,793	-500	-3,110,464	21,917,598
2905	5090	Mt Hood Community College	48,674,624		6,270,419	-500	-5,263,324	49,681,219
2995	5135	Oregon Coast Community College	1,669,201		211,087	-500	-266,440	1,613,348
2918	5094	Portland Community College	98,540,444		12,718,005	-500	-12,538,380	98,719,569
2918	5341	Portland Community College	166,131,966		21,939,663	-500	-12,053,454	176,017,676
2922	5136	Rogue Community College	14,903,052		1,919,855	-500	-2,003,091	14,819,315
2998	5100	Southwestern Community College	10,156,231		1,305,308	-500	-1,418,800	10,042,239
2997	5137	Tillamook Bay Community College	1,050,875		132,332	-500	-188,958	993,749
2902	5088	Treasure Valley Community College	10,921,806		1,426,789	-500	-1,131,062	11,217,033
2903	5096	Umpqua Community College	9,137,583		1,180,770	-500	-1,161,287	9,156,566
City								
2177	5378	City of Condon	0	62,500	107	-1,500	0	61,107
2155	5166	City of Corvallis	7,148,000		917,545	-500	-999,793	7,065,252
2155	5346	City of Corvallis	4,548,732	1,136,520	602,054	-500	-332,925	5,953,881
2202	5168	City of Dallas	101,014		12,892	-500	-16,507	96,898
2202	5401	City of Dallas	0	250,000	137	-1,500	0	248,637
2299	5391	City of Dunes City	0	36,106	35	-1,500	0	34,641
2296	5376	City of Happy Valley	0	2,075,000	23,748	-1,500	-9,758	2,087,490
2196	5399	City of Hubbard	0	31,250	0	-1,500	0	29,750
2298	5406	City of Lincoln City	0	625,000	76	-1,500	0	623,576
2102	5164	City of Medford	21,252,293		2,731,014	-500	-2,963,951	21,018,856
2163	5155	City of Milwaukie	2,750,448		351,973	-500	-406,711	2,695,210
2157	5156	City of Monmouth	1,354,838		174,072	-500	-189,624	1,338,785

All information was provided by PERS.

Issued October 2020

Page 7 of 9

Reconciliation of Side Accounts as of December 31, 2019

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2018	Deposits during 2019	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2019
SLGRP								
City								
2157	5392	City of Monmouth	0	210,793	103	-1,500	0	209,395
2777	5126	City of Newberg	2,094,328		271,825	-500	-261,853	2,103,800
2119	5157	City of Oregon City	5,280,002		675,328	-500	-786,177	5,168,653
2154	5158	City of Pendleton	2,938,209		378,364	-500	-440,075	2,875,998
2187	5382	City of Philomath	0	1,250,000	2,059	-1,500	0	1,250,559
2273	5043	City of Silverton	545,098		70,451	-500	-70,605	544,444
2273	5381	City of Silverton	0	562,500	446	-1,500	0	561,446
2757	5373	City of Stayton	0	250,000	458	-1,500	0	248,958
2275	5402	City of Toledo	0	500,000	61	-1,500	0	498,561
2288	5364	City of Tualatin	0	1,010,056	29,430	-1,500	-12,016	1,025,970
2303	5335	City of Woodburn	0	3,528,804	431	-1,500	0	3,527,735
County								
2040	5124	Benton County	5,331,916		683,915	-500	-749,634	5,265,697
2040	5353	Benton County	0	6,250,000	283,212	-1,500	-169,708	6,362,004
2036	5123	Clatsop County	6,383,351	1,000,000	913,855	-500	-962,979	7,333,727
2017	5165	Columbia County	2,606,388		325,424	-500	-483,369	2,447,943
2027	5121	Deschutes County	4,998,103		637,529	-500	-775,909	4,859,224
2035	5122	Hood River County	4,584,238		587,208	-500	-640,542	4,530,404
2005	5317	Jackson County	6,664,634		858,896	-500	-888,729	6,634,302
2043	5404	Lincoln County	0	300,000	18	-1,500	0	298,518
2009	5163	Marion County	15,812,221		2,031,701	-500	-2,218,481	15,624,941
2038	5332	Multnomah County	25,894,604		3,473,028	-500	-2,213,054	27,154,078
2038	5336	Multnomah County	24,573,150		3,299,203	-500	-1,899,496	25,972,357
2038	5347	Multnomah County	25,030,117		3,394,159	-500	-1,697,112	26,726,664
2038	5367	Multnomah County	0	31,250,000	370,063	-1,500	0	31,618,563
2016	5361	Sherman County	0	1,500,000	44,033	-1,500	-22,049	1,520,484
2013	5161	Umatilla County	7,903,397		1,013,160	-500	-1,152,084	7,763,972
2020	5354	Wasco County	0	3,964,533	216,513	-1,500	-102,479	4,077,067
2011	5374	Washington County	0	18,125,000	36,733	-1,500	-91,446	18,068,787
Special Districts								
2745	5153	Clackamas County Fire District	7,588,806		965,425	-500	-1,189,724	7,364,007
2761	5358	Clackamas River Water	0	31,250	921	-1,500	0	30,671
2526	5360	Clatskanie PUD	0	2,222,695	64,600	-1,500	-21,843	2,263,952

Reconciliation of Side Accounts as of December 31, 2019

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2018	Deposits during 2019	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2019
<hr/>								
SLGRP								

Special Districts								
<hr/>								
2704	5127	Clatsop County 4-H District	44,481		6,063	-500	0	50,044
2617	5125	Clean Water Services	11,697,731		1,493,892	-500	-1,805,252	11,385,871
2617	5351	Clean Water Services	0	17,252,438	1,151,113	-1,500	-840,645	17,561,406
2132	5167	Eugene Water & Electric Board	4,648,641		600,758	-500	-601,128	4,647,772
2132	5362	Eugene Water & Electric Board	0	27,475,052	800,668	-1,500	-344,493	27,929,726
2594	5154	Metro	16,009,108		2,051,068	-500	-2,339,010	15,720,666
2568	5370	Molalla Rural Fire Protection District #73	0	66,784	985	-1,500	-475	65,794
2888	5403	Oak Lodge Water Services District	0	300,000	0	-1,500	0	298,500
2880	5326	Oregon Health & Science University	7,432,328		973,064	-500	-705,149	7,699,743
2880	5328	Oregon Health & Science University	7,390,720		971,409	-500	-637,296	7,724,333
2880	5337	Oregon Health & Science University	9,435,610		1,211,842	-500	-1,242,950	9,404,002
2880	5352	Oregon Health & Science University	0	12,500,000	627,573	-1,500	-978,787	12,147,286
2880	5375	Oregon Health & Science University	0	12,500,000	141,295	-1,500	-54,822	12,584,973
2512	5042	Port of Portland	14,250,343		1,828,930	-500	-2,149,358	13,929,416
2512	5159	Port of Portland	13,824,187		1,774,376	-500	-2,081,736	13,516,327
2512	5384	Port of Portland	0	24,961,469	21,317	-1,500	0	24,981,286
2512	5388	Port of Portland	0	10,000,000	8,540	-1,500	0	10,007,040
2590	5394	Redmond Fire & Rescue	0	125,000	69	-1,500	0	123,569
2790	5377	Silver Falls Library District	0	177,870	326	-1,500	0	176,696
2701	5355	Sisters-Camp Sherman Rural Fire Protection Dis	0	1,500,000	67,619	-1,500	-32,283	1,533,836
2794	5380	Siuslaw Rural Fire Protection District #1	0	375,000	526	-1,500	0	374,026
2626	5131	Tillamook Peoples Utility District	147,107		18,882	-500	-21,117	144,371
2842	5130	Tualatin Valley Water District	1,032,485		131,657	-500	-162,477	1,001,165
2842	5356	Tualatin Valley Water District	0	10,860,589	419,610	-1,500	-286,087	10,992,612
2867	5371	West Multnomah Soil And Water Conservation D	0	31,250	428	-1,500	0	30,178
State								
<hr/>								
1039	5393	State Accident Insurance Fund Corporation	0	97,000,000	11,834	-1,500	0	97,010,334
1000	5095	State Agencies	1,617,322,995		206,242,410	-500	-250,363,044	1,573,201,860