

Reconciliation of Side Accounts as of December 31, 2022

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2021	Deposits during 2022	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2022
Independent Employers								
City								
2107	5128	City of Bend	8,043,957		-137,355	-500	-1,518,293	6,387,810
2107	5372	City of Bend	6,094,454		-107,750	-500	-474,571	5,511,633
2107	5417	City of Bend	10,661,618		-189,084	-500	-718,903	9,753,132
2162	5420	City of Clatskanie	1,988,524		-36,051	-500	-68,783	1,883,190
2111	5437	City of Eugene	7,576,903		-133,960	-500	-529,387	6,913,055
2114	5129	City of Gresham	12,942,375		-220,233	-500	-2,034,015	10,687,626
2115	5340	City of Hillsboro	8,403,007		-148,730	-500	-590,622	7,663,155
2118	5349	City of Ontario	5,292,187	2,047,378	-93,368	-500	-214,561	7,031,137
2146	5327	City of Prineville	3,312,067		-58,131	-500	-305,535	2,947,901
2146	5350	City of Prineville	1,146,951		-20,276	-500	-81,264	1,044,910
2101	5160	City of Salem	39,531,738		-673,991	-500	-7,196,050	31,661,198
2101	5162	City of Salem	2,792,754		-48,680	-500	-457,697	2,285,878
County								
2006	5334	Jefferson County	6,344,383	1,059,921	-125,250	-500	-358,417	6,920,137
2008	5436	Lane County	15,179,714		-264,634	-500	-1,869,490	13,045,091
2008	5484	Lane County	0	286,387,771	-1,227,802	-1,500	-9,637,157	275,521,313
Special Districts								
2596	5407	Bend Parks & Recreation	2,153,553		-38,102	-500	-151,058	1,963,893
2648	5359	Black Butte Ranch Rural Fire Protection District	327,991		-5,624	-500	-44,369	277,499
2678	5487	Central Oregon Regional Housing Authority	0	250,000	-3,915	-1,500	0	244,586
2679	5408	Columbia River People's Utility District	2,242,599		-39,411	-500	-162,037	2,040,651
2527	5338	Deschutes Valley Water District	1,454,145		-25,653	-500	-122,461	1,305,531
2527	5348	Deschutes Valley Water District	1,518,589		-26,788	-500	-128,165	1,363,136
2845	5400	Sunrise Water Authority	1,879,919		-33,183	-500	-96,059	1,750,177

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School Districts								
School								
4404	5366	Alliance Charter Academy	347,678		-5,962	-500	-32,575	308,640
4306	5078	Amity School District	6,868,646	78,750	-117,917	-500	-1,339,965	5,489,014
3446	5423	Ashwood School	39,151		-707	-500	-1,463	36,481
3003	5001	Baker School District #5J	6,972,851		-115,563	-500	-1,317,735	5,539,052
3003	5450	Baker School District #5J	19,694,879		-343,857	-500	-1,560,983	17,789,538
4035	5309	Banks School District	1,724,779		-29,421	-500	-283,225	1,411,633
4062	5139	Beaverton School District	116,864,501		-2,040,666	-500	-22,213,539	92,609,796
4062	5330	Beaverton School District	76,138,033		-1,351,687	-500	-7,944,573	66,841,273
3291	5006	Bend-La Pine Public Schools	31,649,045		-516,095	-500	-6,197,437	24,935,013
3291	5047	Bend-La Pine Public Schools	19,215,212		-313,376	-500	-3,751,320	15,150,016
3291	5104	Bend-La Pine Public Schools	3,561,006		-58,158	-500	-687,676	2,814,672
3291	5435	Bend-La Pine Public Schools	1,513,621		-26,407	-500	-108,397	1,378,317
3510	5442	Bethel School District	1,533,031		-27,895	-500	-44,238	1,460,398
3510	5466	Bethel School District	69,303,565		-1,215,002	-500	-6,162,909	61,925,155
3451	5434	Black Butte School District	159,236		-2,912	-500	-3,324	152,500
3283	5005	Brookings-Harbor School District #17C	5,625,435		-94,240	-500	-972,888	4,557,807
3283	5103	Brookings-Harbor School District #17C	3,467,690		-58,266	-500	-579,629	2,829,295
3320	5363	Camas Valley School District #21	396,158		-6,989	-500	-31,247	357,422
4333	5039	Canby School District	14,669,420		-240,040	-500	-2,775,557	11,653,323
4333	5084	Canby School District	18,601,442		-304,316	-500	-3,523,371	14,773,255
4334	5085	Cascade School District #5	12,091,055		-214,802	-500	-2,555,740	9,320,013
3859	5060	Central School District #13J	16,763,190		-288,236	-500	-3,035,580	13,438,874
4259	5140	Clackamas Education Service District	12,474,215		-213,631	-500	-2,709,476	9,550,608
3179	5045	Clatsop County School District #1C	18,473,529		-297,460	-500	-3,536,129	14,639,440
3116	5430	Colton School District #53	826,705		-15,037	-500	-18,938	792,231
3242	5310	Coos Bay School District #9	6,519,573		-106,913	-500	-1,155,432	5,256,729
3039	5002	Corvallis School District #509J	19,602,622		-316,801	-500	-3,926,821	15,358,500
3039	5141	Corvallis School District #509J	2,831,406		-46,161	-500	-529,669	2,255,077
3039	5319	Corvallis School District #509J	8,440,628		-140,944	-500	-1,225,741	7,073,443
3970	5387	Cove School District	658,257		-11,961	-500	-14,864	630,931
3502	5311	Creswell School District #40	2,247,004		-39,422	-500	-365,158	1,841,924
3274	5004	Crook County School District	8,997,489		-142,924	-500	-1,930,324	6,923,741
3274	5046	Crook County School District	11,892,607		-188,985	-500	-2,543,380	9,159,742

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Reconciliation of Side Accounts as of December 31, 2022

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2021	Deposits during 2022	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2022
----- School Districts -----								
----- School -----								
3850	5459	Dallas School District	39,800,118		-688,474	-500	-3,374,451	35,736,693
3843	5312	David Douglas School District	18,215,765		-308,536	-500	-3,195,204	14,711,525
4291	5030	Dayton Public Schools	2,885,312		-47,329	-500	-480,950	2,356,533
4291	5076	Dayton Public Schools	3,888,423		-63,760	-500	-650,545	3,173,618
4291	5397	Dayton Public Schools	138,890		-2,413	-500	-9,985	125,993
4237	5070	Douglas Education Service District	3,044,144		-52,496	-500	-606,836	2,384,312
4012	5365	Dufur Schools	143,039		-2,488	-500	-13,679	126,373
3927	5063	Echo School District	1,296,617		-21,157	-500	-255,578	1,019,382
3927	5453	Echo School District	3,307,964		-57,246	-500	-290,872	2,959,346
4323	5142	Estacada School District #108	8,476,209		-139,806	-500	-1,806,326	6,529,577
3473	5108	Eugene School District 4J	36,581,650		-590,452	-500	-6,441,926	29,548,773
3887	5061	Falls City School District	1,497,722		-23,842	-500	-304,468	1,168,912
3494	5014	Fern Ridge School District	5,942,343		-99,068	-500	-1,056,628	4,786,147
4405	5390	Forest Grove Community School	75,896		-1,331	-500	-6,113	67,951
4313	5143	Forest Grove School District	17,884,382		-311,048	-500	-3,273,851	14,298,983
4313	5398	Forest Grove School District	4,481,410		-80,549	-500	-285,170	4,115,191
4034	5025	Gaston Public Schools	1,626,299		-26,776	-500	-312,807	1,286,217
4034	5067	Gaston Public Schools	2,197,045		-36,233	-500	-415,487	1,744,825
4329	5081	Gervais School District #1	9,323,245		-154,982	-500	-1,568,920	7,598,843
4329	5447	Gervais School District #1	4,000,256		-69,864	-500	-312,527	3,617,365
3160	5044	Gladstone School District #115	16,894,458		-287,146	-500	-3,751,842	12,854,970
3316	5008	Glide School District #12	2,590,591		-41,575	-500	-500,090	2,048,426
4219	5411	Grant County Education Service District	423,315		-7,744	-500	-15,511	399,560
4260	5116	Greater Albany School District #8J	28,461,311		-488,258	-500	-5,326,342	22,646,211
4332	5038	Gresham-Barlow School District #10	31,708,024		-532,978	-500	-5,851,194	25,323,352
4332	5083	Gresham-Barlow School District #10	22,094,403		-371,639	-500	-4,045,918	17,676,347
4332	5478	Gresham-Barlow School District #10	0	3,750,000	-20,435	-1,500	0	3,728,066
4326	5036	Harney County School District #3	7,773,927		-137,238	-500	-567,527	7,068,662
4326	5080	Harney County School District #3	11,427,020		-199,293	-500	-758,514	10,468,713
4258	5027	Hermiston School District #8R	9,919,398		-162,305	-500	-2,082,691	7,673,902
4258	5115	Hermiston School District #8R	5,227,636		-85,558	-500	-1,094,297	4,047,281
4258	5482	Hermiston School District #8R	0	61,510,245	-243,525	-1,500	-1,571,599	59,693,621
4252	5071	High Desert Education Service District	7,988,976		-134,917	-500	-1,695,137	6,158,422

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----- School Districts -----								
----- School -----								
4252	5386	High Desert Education Service District	790,939		-13,988	-500	-59,369	717,082
4341	5144	Hillsboro School District #1J	62,283,189		-1,068,835	-500	-11,759,024	49,454,830
4341	5331	Hillsboro School District #1J	37,887,505		-666,250	-500	-3,903,565	33,317,190
3409	5012	Hood River County School District	12,760,194		-206,936	-500	-2,321,878	10,230,880
3409	5106	Hood River County School District	7,470,604		-121,286	-500	-1,343,997	6,004,821
4223	5113	InterMountain Education Service District	1,866,602		-32,183	-500	-379,972	1,453,948
4223	5325	InterMountain Education Service District	6,516,453		-112,508	-500	-1,283,919	5,119,526
4223	5464	InterMountain Education Service District	13,905,225		-246,749	-500	-1,166,064	12,491,912
4220	5438	Jefferson County Education Service District	68,870		-1,217	-500	-5,914	61,238
4220	5454	Jefferson County Education Service District	2,342,097		-41,331	-500	-216,010	2,084,257
3729	5055	Jefferson School District #14Cj	6,640,827		-113,223	-500	-1,294,810	5,232,294
4315	5033	John Day School District	3,584,554		-61,530	-500	-687,016	2,835,508
3520	5345	Junction City School District #69	15,487,541		-272,891	-500	-1,308,937	13,905,214
3520	5369	Junction City School District #69	566,700		-10,034	-500	-43,652	512,515
3965	5023	La Grande Public Schools	6,640,440		-107,858	-500	-1,311,629	5,220,452
3965	5145	La Grande Public Schools	1,912,873		-31,543	-500	-328,641	1,552,189
3965	5452	La Grande Public Schools	19,607,295		-339,401	-500	-1,638,369	17,629,025
3461	5462	Lake County School District #7	10,802,980		-187,151	-500	-1,042,610	9,572,720
4268	5028	Lake Oswego School District	20,543,658		-336,361	-500	-3,616,067	16,590,730
4268	5073	Lake Oswego School District	13,310,652		-218,256	-500	-2,309,974	10,781,922
4276	5313	Lane County Education Service District	4,265,374		-70,818	-500	-1,029,024	3,165,033
3579	5015	Lincoln County School District	31,146,386		-558,212	-500	-2,435,602	28,152,071
3579	5053	Lincoln County School District	46,810,357		-783,285	-500	-5,532,312	40,494,260
3447	5013	Madras School District	10,191,987		-166,752	-500	-2,084,549	7,940,185
3447	5416	Madras School District	1,529,616		-26,718	-500	-110,052	1,392,346
3447	5467	Madras School District	31,986,588		-554,316	-500	-2,754,682	28,677,089
4142	5026	McMinnville Schools	13,530,444		-223,070	-500	-2,563,844	10,743,030
4142	5112	McMinnville Schools	9,033,238		-149,038	-500	-1,699,779	7,183,921
4288	5920	Medford School District #549C	19,852,186		-331,763	-500	-4,038,963	15,480,959
4335	5040	Milton-Freewater Unified School District #7	5,458,142		-87,921	-500	-1,052,301	4,317,421
4335	5086	Milton-Freewater Unified School District #7	6,363,373		-109,787	-500	-1,131,954	5,121,132
4335	5455	Milton-Freewater Unified School District #7	8,201,123		-143,427	-500	-621,062	7,436,133
4423	5368	Molalla River Academy	155,850		-2,742	-500	-11,699	140,910

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----- School Districts -----								
----- School -----								
4331	5037	Molalla River School District	10,056,495		-170,318	-500	-1,664,786	8,220,890
4331	5082	Molalla River School District	15,095,465		-250,757	-500	-2,319,635	12,524,572
4340	5041	Monroe School District #1J	1,645,791		-27,912	-500	-274,595	1,342,784
3372	5343	Monument School District #8	1,457,125		-25,478	-500	-108,716	1,322,431
3809	5019	Morrow County Schools	6,055,757		-100,216	-500	-1,374,422	4,580,618
3809	5465	Morrow County Schools	18,451,311		-322,057	-500	-1,750,559	16,378,195
4238	5114	Multnomah Education Service District	20,163,071		-327,301	-500	-4,427,423	15,407,847
4238	5480	Multnomah Education Service District	0	60,011,402	-236,923	-1,500	-1,564,547	58,208,432
4336	5119	Nestucca Valley School District #101	1,750,587		-28,805	-500	-405,951	1,315,331
4135	5068	Newberg School District #29Jt	31,472,892		-511,480	-500	-5,699,372	25,261,540
3245	5146	North Bend Public Schools	6,801,549		-116,177	-500	-1,350,644	5,334,228
4321	5035	North Clackamas School District #12	41,352,702		-686,286	-500	-8,332,119	32,333,797
4321	5079	North Clackamas School District #12	51,153,863		-848,771	-500	-10,268,658	40,035,934
3463	5439	North Lake School District #14	345,558		-6,142	-500	-32,451	306,465
3730	5056	North Marion School District #15	9,458,491		-163,617	-500	-1,786,252	7,508,121
3730	5449	North Marion School District #15	15,454,171		-274,104	-500	-1,288,348	13,891,219
4342	5087	North Santiam School District #29J	14,035,797		-232,872	-500	-2,256,748	11,545,677
4342	5468	North Santiam School District #29J	14,921,867		-259,662	-500	-1,151,227	13,510,477
4381	5066	North Wasco County School District #21	12,793,045		-208,505	-500	-2,195,561	10,388,478
3307	5395	Oakland School District	789,850		-13,872	-500	-64,871	710,607
3524	5451	Oakridge School District	6,988,060		-120,938	-500	-590,298	6,276,324
3684	5017	Ontario School District #8C	8,397,484		-137,577	-500	-1,563,600	6,695,807
3122	5102	Oregon City School District #62	30,535,538		-514,698	-500	-5,877,919	24,142,421
3122	5474	Oregon City School District #62	76,068,857		-1,336,562	-500	-6,244,932	68,486,864
4345	5432	Oregon Trail School District 46	1,655,622		-30,214	-500	-55,484	1,569,424
3462	5421	Paisley School District	329,435		-5,985	-500	-9,358	313,592
3820	5342	Parkrose School District	23,776,686		-412,654	-500	-1,899,302	21,464,229
3820	5483	Parkrose School District	0	27,004,489	-105,442	-1,500	-625,919	26,271,628
3931	5022	Pendleton School District #16R	11,004,842		-186,903	-500	-2,039,821	8,777,617
3931	5064	Pendleton School District #16R	14,137,766		-240,164	-500	-2,608,358	11,288,744
3043	5003	Philomath School District #17J	4,652,080		-79,296	-500	-967,990	3,604,293
3414	5107	Phoenix-Talent School District	10,507,441		-170,583	-500	-2,146,790	8,189,568
3414	5385	Phoenix-Talent School District	2,381,767		-41,421	-500	-184,018	2,155,828

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----- School Districts -----								
----- School -----								
3958	5147	Pilot Rock School District #2R	1,796,015		-30,415	-500	-361,134	1,403,967
3470	5396	Pleasant Hill School District	412,820		-7,274	-500	-34,087	370,958
3818	5020	Portland Public Schools	200,900,774		-3,353,487	-500	-35,156,973	162,389,815
3818	5057	Portland Public Schools	267,566,703		-4,647,857	-500	-47,135,313	215,783,033
3818	5389	Portland Public Schools	12,023,081	2,380,427	-250,185	-500	-554,890	13,597,933
3818	5446	Portland Public Schools	417,707,748		-7,341,377	-500	-27,620,236	382,745,635
4403	5357	Portland Village School	273,604		-4,784	-500	-24,800	243,520
3370	5344	Prairie City School District #4	1,455,744		-25,566	-500	-140,115	1,289,562
4320	5148	Rainier School District #13	4,654,530		-78,052	-500	-847,627	3,728,351
4311	5118	Redmond School District #2J	20,176,379		-351,983	-500	-4,164,715	15,659,181
4311	5458	Redmond School District #2J	72,560,080		-1,293,840	-500	-6,505,916	64,759,824
4312	5032	Reedsport School District	2,425,728		-42,853	-500	-400,923	1,981,452
3824	5058	Reynolds School District	78,089,357		-1,448,403	-500	-10,137,388	66,503,066
3847	5059	Riverdale School	3,715,193		-63,651	-500	-699,786	2,951,257
3310	5007	Roseburg Public Schools	18,693,848		-315,270	-500	-3,556,714	14,821,363
3310	5105	Roseburg Public Schools	10,448,314		-176,401	-500	-1,966,981	8,304,433
3310	5339	Roseburg Public Schools	9,917,322		-174,696	-500	-760,270	8,981,857
3310	5456	Roseburg Public Schools	32,898,296		-577,881	-500	-2,727,381	29,592,534
3735	5018	Salem-Keizer Public Schools	93,417,058		-1,520,278	-500	-17,650,928	74,245,353
3735	5111	Salem-Keizer Public Schools	56,925,054		-928,063	-500	-10,644,896	45,351,594
3735	5329	Salem-Keizer Public Schools	50,795,016		-870,587	-500	-5,143,639	44,780,289
3665	5110	Santiam Canyon School District	3,074,927		-52,320	-500	-559,319	2,462,788
3647	5419	Scio School District #95C	2,587,141		-45,604	-500	-184,861	2,356,175
3187	5138	Seaside Schools	6,620,739		-108,151	-500	-1,152,371	5,359,717
4440	5429	Sheridan Allprep Academy	436,812		-7,399	-500	-41,091	387,822
4144	5383	Sheridan School District #48J	628,256		-10,745	-500	-55,445	561,566
4337	5426	Sherman County School District	1,987,627		-36,131	-500	-44,734	1,906,263
4317	5034	Sherwood School District #88J	5,529,452		-93,335	-500	-1,011,990	4,423,627
4317	5149	Sherwood School District #88J	2,851,346		-48,129	-500	-519,848	2,282,869
4270	5074	Silver Falls School District	10,951,261		-176,093	-500	-2,140,611	8,634,057
4270	5117	Silver Falls School District	2,464,263		-39,781	-500	-466,650	1,957,332
4270	5460	Silver Falls School District	35,800,998		-617,170	-500	-2,975,776	32,207,552
3296	5048	Sisters School District	7,927,414		-134,437	-500	-1,760,012	6,032,465

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Reconciliation of Side Accounts as of December 31, 2022

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2021	Deposits during 2022	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2022
----- School Districts -----								
----- School -----								
3537	5109	Siuslaw School District #97J	6,732,773		-113,154	-500	-1,508,769	5,110,350
3506	5052	South Lane School District	20,353,083		-324,080	-500	-3,697,239	16,331,264
3506	5479	South Lane School District	0	26,545,027	-100,825	-1,500	-771,223	25,671,478
3319	5009	South Umpqua School District	8,189,182		-140,304	-500	-920,360	7,128,018
3319	5049	South Umpqua School District	8,402,978		-148,772	-500	-1,196,702	7,057,003
3487	5150	Springfield School District #19	39,964,434		-684,155	-500	-7,198,087	32,081,692
3487	5461	Springfield School District #19	107,868,945		-1,906,339	-500	-8,506,162	97,455,945
4279	5029	St Helens School District #502	9,926,997		-168,868	-500	-1,942,581	7,815,048
4279	5075	St Helens School District #502	14,227,493		-241,990	-500	-2,786,856	11,198,147
3942	5065	Stanfield School District	3,221,987		-56,376	-500	-557,482	2,607,630
3353	5011	Sutherlin School District #130	4,440,168		-73,774	-500	-826,194	3,539,699
3353	5051	Sutherlin School District #130	5,639,436		-93,710	-500	-1,048,061	4,497,166
3618	5016	Sweet Home School District #55	7,484,895		-127,493	-500	-1,233,163	6,123,739
3618	5054	Sweet Home School District #55	8,378,750		-142,773	-500	-1,371,259	6,864,217
3618	5415	Sweet Home School District #55	2,027,580	500,000	-37,482	-500	-42,170	2,447,428
4380	5379	The Emerson School	134,647		-2,347	-500	-12,413	119,387
4338	5120	Three Rivers U J School District	17,991,586		-302,836	-500	-2,912,546	14,775,704
4316	5314	Tigard-Tualatin School District #23J	19,014,760		-320,879	-500	-3,719,497	14,973,884
3902	5062	Tillamook Public Schools	15,223,913		-255,415	-500	-2,562,305	12,405,692
3902	5448	Tillamook Public Schools	13,315,547		-241,946	-500	-900,235	12,172,866
3928	5021	Umatilla School District #6R	3,224,321		-54,350	-500	-660,255	2,509,216
3928	5457	Umatilla School District #6R	10,704,122		-188,115	-500	-923,963	9,591,544
3966	5024	Union County School District	1,511,036		-24,895	-500	-372,966	1,112,676
3195	5151	Warrenton-Hammond School District	2,556,062		-44,043	-500	-486,697	2,024,822
3075	5101	West Linn School District	24,456,884		-430,409	-500	-4,577,943	19,448,032
3075	5463	West Linn School District	113,597,518		-2,031,671	-500	-9,007,961	102,557,386
4254	5072	Willamette Education Service District	12,929,711		-208,036	-500	-3,249,811	9,471,364
4254	5077	Willamette Education Service District	3,850,337		-62,561	-500	-902,798	2,884,478
4254	5152	Willamette Education Service District	1,698,482		-27,327	-500	-442,878	1,227,777
4314	5315	Willamina School District #30J	1,374,022		-22,787	-500	-251,792	1,098,943
4314	5486	Willamina School District #30J	0	250,000	-906	-1,500	0	247,595
3349	5010	Winston-Dillard Schools	7,431,357		-133,858	-500	-645,218	6,651,781
3349	5050	Winston-Dillard Schools	9,860,022		-161,735	-500	-1,548,859	8,148,929

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Reconciliation of Side Accounts as of December 31, 2022

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2021	Deposits during 2022	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2022
----- School Districts -----								
----- School -----								
4166	5069	Yamhill-Carlton School District #1	11,924,252		-202,795	-500	-1,424,681	10,296,276

Reconciliation of Side Accounts as of December 31, 2022

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2021	Deposits during 2022	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2022
----- SLGRP -----								
CC								
2901	5132	Blue Mountain Community College	7,428,762		-129,377	-500	-1,026,973	6,271,911
2999	5093	Central Oregon Community College	9,287,937		-159,080	-500	-1,428,950	7,699,407
2919	5091	Chemeketa Community College	21,564,184		-363,287	-500	-3,755,419	17,444,979
2919	5099	Chemeketa Community College	18,054,146		-304,203	-500	-3,139,315	14,610,128
2919	5410	Chemeketa Community College	7,403,657		-130,657	-500	-465,171	6,807,329
2919	5469	Chemeketa Community College	56,389,017		-989,538	-500	-4,337,131	51,061,848
2908	5097	Clackamas Community College	10,419,831		-178,042	-500	-1,736,335	8,504,955
2908	5133	Clackamas Community College	9,297,047		-159,025	-500	-1,540,882	7,596,640
2908	5470	Clackamas Community College	50,322,604		-886,913	-500	-3,775,676	45,659,516
2900	5134	Clatsop Community College	4,743,017		-80,421	-500	-818,993	3,843,102
2996	5092	Columbia Gorge Community College	2,845,342		-48,313	-500	-525,402	2,271,127
2906	5316	Klamath Community College	220,185		-3,720	-500	-42,198	173,767
2904	5089	Lane Community College	48,939,376		-830,090	-500	-7,801,819	40,306,967
2904	5481	Lane Community College	0	69,049,551	-297,219	-1,500	-2,122,592	66,628,239
2910	5098	Linn-Benton Community College	20,567,416		-350,322	-500	-3,655,540	16,561,054
2905	5090	Mt Hood Community College	43,953,771		-746,063	-500	-7,081,895	36,125,314
2905	5471	Mt Hood Community College	59,770,159		-1,053,163	-500	-4,088,786	54,627,710
2995	5135	Oregon Coast Community College	1,361,868		-21,682	-500	-281,624	1,058,062
2918	5094	Portland Community College	92,471,864		-1,545,946	-500	-14,139,031	76,786,386
2918	5341	Portland Community College	196,114,200		-3,429,925	-500	-13,224,399	179,459,377
2922	5136	Rogue Community College	13,931,492		-237,382	-500	-2,179,225	11,514,385
2922	5473	Rogue Community College	31,773,851		-559,978	-500	-2,233,493	28,979,880
2998	5100	Southwestern Community College	9,563,855		-166,440	-500	-1,298,377	8,098,539
2997	5137	Tillamook Bay Community College	806,874		-12,938	-500	-112,990	680,447
2902	5088	Treasure Valley Community College	11,289,550		-191,854	-500	-1,621,014	9,476,182
2903	5096	Umpqua Community College	8,672,362		-148,855	-500	-1,311,570	7,211,437
2903	5472	Umpqua Community College	17,993,291		-318,445	-500	-1,218,364	16,455,981
City								
2109	5418	City of Canby	843,069		-15,323	-500	-31,659	795,587
2177	5378	City of Condon	66,100		-1,157	-500	-5,658	58,786
2155	5166	City of Corvallis	6,196,244		-105,151	-500	-1,087,070	5,003,523
2155	5346	City of Corvallis	6,682,927		-117,919	-500	-475,339	6,089,169
2202	5168	City of Dallas	84,080		-1,471	-500	-15,163	66,946

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Reconciliation of Side Accounts as of December 31, 2022

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2021	Deposits during 2022	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2022
SLGRP								
City								
2202	5401	City of Dallas	313,266		-5,601	-500	-20,414	286,752
2245	5431	City of Dundee	449,714		-7,887	-500	-31,533	409,794
2299	5391	City of Dunes City	35,283		-630	-500	-2,556	31,597
2296	5376	City of Happy Valley	2,363,107		-41,081	-500	-188,312	2,133,214
2138	5425	City of Hood River	2,715,423		-49,291	-500	-77,264	2,588,369
2196	5399	City of Hubbard	35,904		-645	-500	-3,194	31,566
2148	5489	City of Klamath Falls	0	3,197,653	89,054	-1,500	-54,865	3,230,342
2298	5406	City of Lincoln City	3,355,577		-60,372	-500	-144,145	3,150,560
2170	5475	City of Madras	496,062	37,500	-9,124	-500	-36,353	487,585
2102	5164	City of Medford	19,594,337		-334,607	-500	-3,477,830	15,781,400
2163	5155	City of Milwaukie	2,490,939		-42,730	-500	-394,577	2,053,132
2157	5156	City of Monmouth	1,179,052		-19,852	-500	-232,975	925,725
2157	5392	City of Monmouth	259,962		-4,583	-500	-19,054	235,824
2157	5492	City of Monmouth	0	245,775	469	-1,500	0	244,744
2777	5126	City of Newberg	1,912,847		-32,642	-500	-316,589	1,563,115
2119	5157	City of Oregon City	4,753,511		-78,472	-500	-789,293	3,885,246
2154	5158	City of Pendleton	2,690,292		-45,968	-500	-472,652	2,171,171
2187	5382	City of Philomath	1,376,739		-24,073	-500	-139,232	1,212,934
2273	5043	City of Silverton	509,777		-8,794	-500	-87,016	413,467
2273	5381	City of Silverton	704,912		-12,525	-500	-47,017	644,870
2757	5373	City of Stayton	311,031	340,500	-8,603	-500	-26,385	616,042
2275	5402	City of Toledo	621,776	125,000	-12,815	-500	-44,198	689,263
2288	5364	City of Tualatin	1,136,442		-20,076	-500	-83,177	1,032,689
2240	5414	City of Wilsonville	5,208,552		-92,243	-500	-334,768	4,781,041
2185	5424	City of Wood Village	495,233		-9,014	-500	-18,655	467,065
2303	5335	City of Woodburn	3,913,462		-69,434	-500	-320,686	3,522,842
County								
2021	5412	Baker County	678,592		-12,375	-500	-19,991	645,726
2040	5124	Benton County	4,619,870		-79,145	-500	-829,240	3,710,984
2040	5353	Benton County	7,140,659		-126,423	-500	-523,940	6,489,796
2036	5123	Clatsop County	6,876,196	250,000	-123,836	-500	-1,220,586	5,781,274
2017	5165	Columbia County	2,110,997		-36,012	-500	-375,734	1,698,751
2027	5121	Deschutes County	4,253,801		-72,194	-500	-829,686	3,351,420

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Reconciliation of Side Accounts as of December 31, 2022

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2021	Deposits during 2022	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2022
SLGRP								
County								
2027	5413	Deschutes County	19,647,608		-346,125	-500	-1,642,562	17,658,421
2022	5444	Gilliam County	4,789,478		-85,029	-500	-297,691	4,406,258
2035	5122	Hood River County	4,278,368		-73,225	-500	-750,172	3,454,471
2005	5317	Jackson County	6,095,948		-104,502	-500	-1,013,119	4,977,827
2005	5409	Jackson County	23,563,066		-417,206	-500	-1,600,712	21,544,648
2000	5495	Lake County	0	1,647,686	2,188	-1,500	0	1,648,374
2043	5404	Lincoln County	373,470	75,000	-7,732	-500	-22,864	417,374
2009	5163	Marion County	14,332,213		-241,990	-500	-2,515,510	11,574,214
2038	5332	Multnomah County	29,030,149		-509,141	-500	-2,404,925	26,115,582
2038	5336	Multnomah County	29,602,559		-521,506	-500	-2,111,220	26,969,333
2038	5347	Multnomah County	25,701,573	6,250,000	-531,097	-500	-4,150,420	27,269,556
2038	5367	Multnomah County	33,837,723		-585,209	-500	-4,023,829	29,228,186
2038	5493	Multnomah County	0	25,000,000	35,275	-1,500	0	25,033,775
2016	5361	Sherman County	1,654,806		-29,322	-500	-111,243	1,513,742
2013	5161	Umatilla County	6,945,848		-118,439	-500	-1,267,904	5,559,006
2020	5354	Wasco County	4,490,292	561,450	-87,110	-500	-327,178	4,636,955
2020	5443	Wasco County	4,338,934		-76,248	-500	-286,864	3,975,323
2020	5477	Wasco County	0	2,020,800	-19,563	-1,500	-118,859	1,880,878
2011	5374	Washington County	20,162,186		-354,063	-500	-1,623,707	18,183,915
Special Districts								
2745	5153	Clackamas County Fire District	6,481,990		-111,453	-500	-1,238,719	5,131,317
2761	5358	Clackamas River Water	37,681		-664	-500	-2,557	33,960
2526	5360	Clatskanie PUD	2,511,458		-44,279	-500	-203,249	2,263,431
2704	5127	Clatsop County 4-H District	63,311		-1,146	-500	0	61,665
2617	5125	Clean Water Services	10,237,503		-175,311	-500	-1,945,826	8,115,866
2617	5351	Clean Water Services	19,592,238		-346,717	-500	-1,581,536	17,663,485
2132	5167	Eugene Water & Electric Board	4,327,046		-73,520	-500	-780,861	3,472,165
2132	5362	Eugene Water & Electric Board	30,855,104		-543,414	-500	-2,450,539	27,860,651
2773	5433	Housing Authority of Jackson County	910,312		-16,139	-500	-59,030	834,644
2846	5428	Jefferson County Library District	80,595		-1,472	-500	-3,329	75,294
2710	5427	Klamath County Emergency Communications District	190,473		-3,347	-500	-14,366	172,260
2594	5154	Metro	15,281,742		-263,657	-500	-2,389,597	12,627,987
2568	5370	Molalla Rural Fire Protection District #73	66,180		-1,156	-500	-7,142	57,382

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Reconciliation of Side Accounts as of December 31, 2022

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2021	Deposits during 2022	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2022
SLGRP								
Special Districts								
2888	5403	Oak Lodge Water Services District	338,248	75,000	-7,104	-500	-23,187	382,457
2888	5441	Oak Lodge Water Services District	630,654	688,000	-15,231	-500	-39,890	1,263,033
2880	5326	Oregon Health & Science University	8,004,529		-138,910	-500	-904,343	6,960,776
2880	5328	Oregon Health & Science University	8,223,113		-143,599	-500	-791,680	7,287,334
2880	5337	Oregon Health & Science University	8,971,999	2,500,000	-189,883	-500	-1,542,882	9,738,734
2880	5352	Oregon Health & Science University	8,901,323		-136,231	-500	-3,788,990	4,975,602
2880	5375	Oregon Health & Science University	12,427,528		-211,192	-500	-2,095,654	10,120,182
2880	5445	Oregon Health & Science University	10,229,605		-178,172	-500	-1,952,650	8,098,282
2880	5485	Oregon Health & Science University	0	10,000,000	-54,142	-1,500	-874,851	9,069,506
2512	5042	Port of Portland	13,279,594		-228,157	-500	-2,021,970	11,028,967
2512	5159	Port of Portland	12,887,701		-221,426	-500	-1,962,302	10,703,473
2512	5384	Port of Portland	27,702,627		-488,938	-500	-2,066,478	25,146,710
2512	5388	Port of Portland	12,971,609		-234,786	-500	0	12,736,322
2590	5394	Redmond Fire & Rescue	153,488		-2,713	-500	-11,241	139,034
2585	5405	Rogue River Valley Irrigation District	33,178		-585	-500	-2,765	29,328
2790	5377	Silver Falls Library District	187,931	44,468	-3,968	-500	-14,242	213,688
2701	5355	Sisters-Camp Sherman	1,744,266		-30,829	-500	-147,692	1,565,245
2626	5131	Tillamook Peoples Utility District	134,649		-2,277	-500	-24,182	107,690
2660	5422	Tualatin Valley Fire & Rescue	6,635,401		-121,180	-500	-214,356	6,299,365
2842	5130	Tualatin Valley Water District	898,399		-15,396	-500	-153,925	728,578
2842	5356	Tualatin Valley Water District	12,162,739		-214,986	-500	-898,524	11,048,730
2867	5371	West Multnomah Soil And Water Conservation District	36,804		-650	-500	-2,281	33,374
2895	5380	Western Lane Fire And Ems Authority	474,251		-8,404	-500	-12,884	452,463
2895	5488	Western Lane Fire And Ems Authority	0	437,500	-417	-1,500	0	435,583
State								
1252	5440	Oregon State University	13,362,542		-232,631	-500	-1,587,318	11,542,092
1179	5491	Professional Liability Fund	0	625,000	1,349	-1,500	0	624,849
1039	5393	State Accident Insurance Fund Corporation	103,695,990		-1,807,946	-500	-9,932,322	91,955,222
1000	5095	State Agencies	1,381,956,605		-23,357,251	-500	-276,973,024	1,081,625,830
1254	5490	University of Oregon	0	75,000,000	-181,461	-1,500	-1,328,630	73,488,409