

Reconciliation of Side Accounts as of December 31, 2017

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2016	Deposits during 2017	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2017
Independent Employers								
City								
2107	5128	City of Bend	10,626,894		1,548,731	-500	-1,411,208	10,763,917
2114	5129	City of Gresham	15,924,427		2,346,228	-500	-1,927,237	16,342,918
2146	5327	City of Prineville	3,105,926		468,687	-500	-231,144	3,342,969
2101	5160	City of Salem	48,653,576		7,195,479	-500	-5,521,327	50,327,228
2101	5162	City of Salem	3,336,798		494,145	-500	-368,890	3,461,552
County								
2006	5334	Jefferson County	0	1,000,000	71,751	-1,500	-33,598	1,036,653

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----- School Districts -----								
----- School -----								
4306	5078	Amity School District	7,768,185		1,156,080	-500	-855,154	8,068,611
3003	5001	Baker School District #5J	9,096,034		1,342,971	-500	-1,036,824	9,401,681
4035	5309	Banks School District	2,082,679		305,611	-500	-244,616	2,143,174
4062	5139	Beaverton School District	144,280,936		21,075,016	-500	-18,453,687	146,901,765
4062	5330	Beaverton School District	71,190,222		10,598,272	-500	-6,599,976	75,188,018
3291	5006	Bend-La Pine Public Schools	40,266,705		5,894,560	-500	-5,180,742	40,980,023
3291	5047	Bend-La Pine Public Schools	24,392,164		3,570,916	-500	-3,135,265	24,827,314
3291	5104	Bend-La Pine Public Schools	4,496,840		658,202	-500	-580,161	4,574,381
3283	5005	Brookings-Harbor School District #17C	6,915,027		1,009,734	-500	-959,590	6,964,671
3283	5103	Brookings-Harbor School District #17C	4,139,558		604,580	-500	-572,158	4,171,480
4333	5039	Canby School District	18,455,755		2,714,722	-500	-2,255,414	18,914,563
4333	5084	Canby School District	23,454,983		3,448,203	-500	-2,870,506	24,032,180
4334	5085	Cascade School District #5	15,967,499		2,345,237	-500	-1,857,906	16,454,331
3859	5060	Central School District #13J	20,877,521		3,040,110	-500	-2,752,342	21,164,790
4259	5140	Clackamas Education Service District	15,511,005		2,306,755	-500	-1,678,615	16,138,646
3179	5045	Clatsop County School District #1C	21,214,105		3,187,014	-500	-1,958,386	22,442,234
3242	5310	Coos Bay School District #9	8,039,203		1,194,396	-500	-943,786	8,289,314
3039	5002	Corvallis School District #509J	25,962,267		3,822,423	-500	-3,113,435	26,670,755
3039	5141	Corvallis School District #509J	3,675,316		541,408	-500	-436,641	3,779,583
3039	5319	Corvallis School District #509J	5,790,278	3,000,000	860,875	-500	-606,978	9,043,676
3502	5311	Creswell School District #40	2,646,959		389,488	-500	-287,434	2,748,513
3274	5004	Crook County School District	11,544,103		1,702,198	-500	-1,444,856	11,800,945
3274	5046	Crook County School District	15,114,010		2,240,512	-500	-1,855,538	15,498,484
3843	5312	David Douglas School District	21,738,903		3,183,820	-500	-2,763,977	22,158,246
4291	5030	Dayton Public Schools	3,374,470		501,878	-500	-387,470	3,488,379
4291	5076	Dayton Public Schools	4,568,515		679,354	-500	-526,088	4,721,281
4237	5070	Douglas Education Service District	4,086,567		601,198	-500	-494,053	4,193,212
3927	5063	Echo School District	1,623,610		237,497	-500	-208,275	1,652,332
4323	5142	Estacada School District #108	10,731,240		1,595,407	-500	-1,264,382	11,061,765
3473	5108	Eugene School District 4J	44,684,535		6,574,371	-500	-5,462,436	45,795,970
3887	5061	Falls City School District	2,107,941		314,170	-500	-249,158	2,172,453
3494	5014	Fern Ridge School District	7,253,341		1,065,076	-500	-918,672	7,399,245
4313	5143	Forest Grove School District	22,358,652		3,293,129	-500	-2,780,131	22,871,151

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Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2016	Deposits during 2017	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2017
School Districts								
School								
4034	5025	Gaston Public Schools	1,900,501		276,017	-500	-264,403	1,911,615
4034	5067	Gaston Public Schools	2,523,398		366,304	-500	-350,091	2,539,111
4329	5081	Gervais School District #1	10,898,907		1,609,279	-500	-1,272,507	11,235,179
3160	5044	Gladstone School District #115	20,106,350		2,994,153	-500	-2,134,776	20,965,226
3316	5008	Glide School District #12	3,484,553		508,205	-500	-432,911	3,559,346
4260	5116	Greater Albany School District #8J	35,834,314		5,245,261	-500	-4,636,286	36,442,789
4332	5038	Gresham-Barlow School District #10	38,369,952		5,642,720	-500	-3,772,582	40,239,589
4332	5083	Gresham-Barlow School District #10	26,589,197		3,911,067	-500	-2,606,441	27,893,323
4326	5036	Harney County School District #3	6,868,330		1,036,608	-500	-442,030	7,462,408
4326	5080	Harney County School District #3	9,099,154		1,390,505	-500	-493,145	9,996,014
4258	5027	Hermiston School District #8R	13,296,545		1,947,658	-500	-1,702,336	13,541,367
4258	5115	Hermiston School District #8R	6,951,104		1,020,256	-500	-866,926	7,103,933
4252	5071	High Desert Education Service District	10,051,772		1,471,757	-500	-1,175,913	10,347,116
4341	5144	Hillsboro School District #1J	78,153,585		11,365,679	-500	-10,339,843	79,178,921
4341	5331	Hillsboro School District #1J	35,885,591		5,325,821	-500	-3,440,963	37,769,950
3409	5012	Hood River County School District	15,221,227		2,241,774	-500	-1,727,296	15,735,206
3409	5106	Hood River County School District	8,839,577		1,302,905	-500	-993,169	9,148,813
4223	5113	InterMountain Education Service District	2,932,419		408,863	-500	-598,957	2,741,824
4223	5325	InterMountain Education Service District	7,937,563		1,203,669	-500	-676,004	8,464,728
3729	5055	Jefferson School District #14Cj	7,435,380		1,101,063	-500	-826,646	7,709,297
4315	5033	John Day School District	4,226,447		620,066	-500	-478,047	4,367,966
3965	5023	La Grande Public Schools	8,388,462		1,244,468	-500	-962,151	8,670,279
3965	5145	La Grande Public Schools	2,155,948		320,057	-500	-245,520	2,229,985
4268	5028	Lake Oswego School District	26,569,723		3,900,291	-500	-3,302,562	27,166,952
4268	5073	Lake Oswego School District	17,176,520		2,521,630	-500	-2,134,723	17,562,927
4276	5313	Lane County Education Service District	5,529,859		812,712	-500	-681,023	5,661,047
3579	5015	Lincoln County School District	30,148,067		4,538,137	-500	-2,717,536	31,968,169
3579	5053	Lincoln County School District	41,744,935		6,362,480	-500	-2,098,780	46,008,134
3447	5013	Madras School District	12,650,177		1,878,176	-500	-1,402,285	13,125,568
4142	5026	McMinnville Schools	16,251,555		2,388,811	-500	-1,977,213	16,662,653
4142	5112	McMinnville Schools	10,759,029		1,581,925	-500	-1,303,083	11,037,372
4288	5920	Medford School District #549C	25,031,893		3,665,924	-500	-3,189,635	25,507,683
4335	5040	Milton-Freewater Unified School District #7	6,954,381		1,028,558	-500	-811,866	7,170,574

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----- School Districts -----								
----- School -----								
4335	5086	Milton-Freewater Unified School District #7	8,092,014		1,197,591	-500	-946,725	8,342,380
4331	5037	Molalla River School District	11,101,355		1,680,966	-500	-687,670	12,094,151
4331	5082	Molalla River School District	16,721,890		2,488,861	-500	-1,365,729	17,844,521
4340	5041	Monroe School District #1J	1,799,711		267,239	-500	-191,646	1,874,804
3809	5019	Morrow County Schools	7,940,287		1,164,270	-500	-1,026,369	8,077,688
4238	5114	Multnomah Education Service District	29,777,710		4,381,122	-500	-3,723,862	30,434,470
4336	5119	Nestucca Valley School District #101	2,148,080		317,194	-500	-226,600	2,238,175
4135	5068	Newberg School District #29Jt	36,784,030		5,382,169	-500	-4,713,834	37,451,864
3245	5146	North Bend Public Schools	8,598,296		1,256,582	-500	-1,089,013	8,765,366
4321	5035	North Clackamas School District #12	53,257,854		7,753,563	-500	-7,059,029	53,951,887
4321	5079	North Clackamas School District #12	65,618,591		9,552,239	-500	-8,705,827	66,464,503
3730	5056	North Marion School District #15	11,570,201		1,693,975	-500	-1,427,829	11,835,847
4342	5087	North Santiam School District #29J	16,481,209		2,420,261	-500	-1,927,207	16,973,764
4381	5066	North Wasco County School District #21	15,766,153		2,320,377	-500	-1,842,175	16,243,855
3684	5017	Ontario School District #8C	10,563,385		1,553,696	-500	-1,229,985	10,886,596
3122	5102	Oregon City School District #62	37,282,327		5,522,915	-500	-4,084,851	38,719,892
3931	5022	Pendleton School District #16R	13,014,842		1,924,583	-500	-1,528,186	13,410,738
3931	5064	Pendleton School District #16R	16,580,084		2,448,614	-500	-1,919,194	17,109,004
3043	5003	Philomath School District #17J	6,523,682		947,550	-500	-900,428	6,570,304
3414	5107	Phoenix-Talent School District	12,661,035		1,850,848	-500	-1,583,489	12,927,894
3958	5147	Pilot Rock School District #2R	2,156,436		318,582	-500	-229,696	2,244,822
3818	5020	Portland Public Schools	248,255,353		36,885,223	-500	-25,053,929	260,086,147
3818	5057	Portland Public Schools	339,908,787		50,198,132	-500	-43,267,410	346,839,010
4320	5148	Rainier School District #13	5,719,954		848,693	-500	-614,613	5,953,534
4311	5118	Redmond School District #2J	25,502,428		3,747,392	-500	-3,288,168	25,961,152
4312	5032	Reedsport School District	3,476,808		509,370	-500	-528,950	3,456,727
3824	5058	Reynolds School District	85,788,788		12,644,591	-500	-9,686,230	88,746,649
3847	5059	Riverdale School	4,281,235		626,418	-500	-579,841	4,327,311
3310	5007	Roseburg Public Schools	22,239,914		3,288,153	-500	-2,642,078	22,885,489
3310	5105	Roseburg Public Schools	12,385,494		1,831,402	-500	-1,469,640	12,746,756
3735	5018	Salem-Keizer Public Schools	114,853,760		16,808,044	-500	-14,774,846	116,886,458
3735	5111	Salem-Keizer Public Schools	69,519,738		10,172,531	-500	-8,947,225	70,744,544
3735	5329	Salem-Keizer Public Schools	47,136,390		7,033,482	-500	-4,322,161	49,847,210

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----- School Districts -----								
----- School -----								
3665	5110	Santiam Canyon School District	4,409,861		646,355	-500	-563,450	4,492,265
3187	5138	Seaside Schools	8,005,170		1,183,058	-500	-975,164	8,212,564
4317	5034	Sherwood School District #88J	6,874,245		1,007,361	-500	-868,906	7,012,201
4317	5149	Sherwood School District #88J	3,512,734		514,879	-500	-442,708	3,584,405
4270	5074	Silver Falls School District	13,753,987		2,020,560	-500	-1,397,809	14,376,238
4270	5117	Silver Falls School District	2,684,904		422,590	-500	-49,884	3,057,110
3296	5048	Sisters School District	9,530,083		1,399,795	-500	-1,072,289	9,857,089
3537	5109	Siuslaw School District #97J	8,444,541		1,241,808	-500	-1,007,694	8,678,156
3506	5052	South Lane School District	24,627,406		3,633,281	-500	-2,835,748	25,424,439
3319	5009	South Umpqua School District	8,125,873		1,228,028	-500	-617,727	8,735,674
3319	5049	South Umpqua School District	8,677,550		1,295,313	-500	-813,904	9,158,459
3487	5150	Springfield School District #19	49,887,020		7,354,460	-500	-6,052,837	51,188,143
4279	5029	St Helens School District #502	11,880,613		1,758,852	-500	-1,394,604	12,244,361
4279	5075	St Helens School District #502	16,964,248		2,511,382	-500	-1,974,386	17,500,744
3942	5065	Stanfield School District	3,865,472		568,052	-500	-460,749	3,972,274
3353	5011	Sutherlin School District #130	5,360,200		789,624	-500	-636,788	5,512,536
3353	5051	Sutherlin School District #130	6,796,735		1,001,821	-500	-808,853	6,989,202
3618	5016	Sweet Home School District #55	9,558,491		1,422,145	-500	-1,149,923	9,830,213
3618	5054	Sweet Home School District #55	10,584,504		1,566,451	-500	-1,177,562	10,972,893
4338	5120	Three Rivers U J School District	22,272,017		3,269,430	-500	-2,805,494	22,735,454
4316	5314	Tigard-Tualatin School District #23J	24,718,478		3,591,172	-500	-3,390,288	24,918,863
3902	5062	Tillamook Public Schools	19,436,097		2,880,528	-500	-2,166,856	20,149,270
3928	5021	Umatilla School District #6R	4,041,998		598,219	-500	-446,937	4,192,780
3966	5024	Union County School District	2,027,850		297,812	-500	-232,390	2,092,772
3195	5151	Warrenton-Hammond School District	3,447,267		498,403	-500	-478,675	3,466,495
3075	5101	West Linn School District	33,297,401		4,801,518	-500	-5,071,496	33,026,923
4254	5072	Willamette Education Service District	17,828,633		2,611,215	-500	-2,092,215	18,347,134
4254	5077	Willamette Education Service District	4,440,579		662,854	-500	-371,159	4,731,774
4254	5152	Willamette Education Service District	2,989,942		426,269	-500	-491,864	2,923,848
4314	5315	Willamina School District #30J	1,705,164		248,087	-500	-212,961	1,739,790
3349	5010	Winston-Dillard Schools	7,575,684		1,149,127	-500	-562,518	8,161,793
3349	5050	Winston-Dillard Schools	9,087,428		1,370,458	-500	-628,316	9,829,070
4166	5069	Yamhill-Carlton School District #1	11,945,100		1,794,833	-500	-977,667	12,761,766

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SLGRP								
CC								
2901	5132	Blue Mountain Community College	8,663,857		1,273,237	-500	-1,014,753	8,921,842
2999	5093	Central Oregon Community College	10,446,286		1,542,990	-500	-1,212,750	10,776,026
2919	5091	Chemeketa Community College	25,727,779		3,781,745	-500	-3,204,356	26,304,667
2919	5099	Chemeketa Community College	21,486,044		3,158,823	-500	-2,672,773	21,971,595
2908	5097	Clackamas Community College	12,599,705		1,861,175	-500	-1,562,611	12,897,769
2908	5133	Clackamas Community College	11,238,613		1,660,273	-500	-1,393,591	11,504,795
2900	5134	Clatsop Community College	5,977,376		886,106	-500	-610,367	6,252,615
2996	5092	Columbia Gorge Community College	3,171,653		473,998	-500	-309,981	3,335,171
2906	5316	Klamath Community College	330,181		47,479	-500	-53,157	324,003
2904	5089	Lane Community College	54,441,027		8,084,166	-500	-5,660,537	56,864,157
2910	5098	Linn-Benton Community College	24,660,577		3,557,496	-500	-3,489,962	24,727,611
2905	5090	Mt Hood Community College	55,165,381		7,970,162	-500	-7,389,065	55,745,978
2995	5135	Oregon Coast Community College	1,858,162		277,575	-500	-169,509	1,965,728
2918	5094	Portland Community College	106,506,018		15,751,883	-500	-12,113,599	110,143,803
2922	5136	Rogue Community College	16,110,561		2,381,338	-500	-1,837,526	16,653,873
2998	5100	Southwestern Community College	10,891,984		1,611,709	-500	-1,248,524	11,254,669
2997	5137	Tillamook Bay Community College	1,228,846		177,915	-500	-182,766	1,223,494
2902	5088	Treasure Valley Community College	11,229,645		1,677,583	-500	-1,051,123	11,855,605
2903	5096	Umpqua Community College	9,518,094		1,414,156	-500	-985,310	9,946,440
City								
2155	5166	City of Corvallis	7,691,381		1,141,524	-500	-908,451	7,923,954
2202	5168	City of Dallas	114,162		16,754	-500	-14,027	116,389
2102	5164	City of Medford	23,150,344		3,423,633	-500	-2,653,010	23,920,468
2163	5155	City of Milwaukie	3,034,927		445,113	-500	-370,707	3,108,833
2157	5156	City of Monmouth	1,477,962		218,554	-500	-169,449	1,526,568
2777	5126	City of Newberg	2,112,022		318,111	-500	-161,517	2,268,115
2119	5157	City of Oregon City	5,846,594		858,140	-500	-728,954	5,975,280
2154	5158	City of Pendleton	3,181,522		470,682	-500	-363,243	3,288,461
2273	5043	City of Silverton	589,348		87,116	-500	-69,102	606,861
County								
2040	5124	Benton County	6,018,038		882,800	-500	-698,167	6,202,171
2036	5123	Clatsop County	6,999,020		1,034,720	-500	-802,269	7,230,970
2017	5165	Columbia County	2,945,740		431,626	-500	-395,053	2,981,812

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SLGRP								
County								
2027	5121	Deschutes County	5,524,979		813,978	-500	-666,693	5,671,764
2035	5122	Hood River County	4,931,921		729,436	-500	-572,577	5,088,279
2005	5317	Jackson County	7,131,243		1,051,957	-500	-810,548	7,372,153
2009	5163	Marion County	17,270,797		2,549,669	-500	-2,043,130	17,776,835
2038	5332	Multnomah County	0	25,000,000	3,638,444	-1,500	-883,216	27,753,728
2013	5161	Umatilla County	8,734,793		1,276,993	-500	-1,123,177	8,888,109
Special Districts								
2745	5153	Clackamas County Fire District	8,753,634		1,269,311	-500	-1,284,026	8,738,419
2704	5127	Clatsop County 4-H District	39,153		6,125	-500	15	44,793
2617	5125	Clean Water Services	12,906,910		1,897,197	-500	-1,598,547	13,205,061
2132	5167	Eugene Water & Electric Board	4,925,816		731,498	-500	-532,895	5,123,919
2594	5154	Metro	17,682,268		2,601,121	-500	-2,149,284	18,133,605
2880	5326	Oregon Health & Science University	7,482,710		1,123,504	-500	-601,052	8,004,662
2880	5328	Oregon Health & Science University	7,329,333		1,104,828	-500	-534,305	7,899,357
2512	5042	Port of Portland	15,493,421		2,289,466	-500	-1,810,860	15,971,527
2512	5159	Port of Portland	15,028,546		2,220,706	-500	-1,756,591	15,492,160
2626	5131	Tillamook Peoples Utility District	158,324		23,457	-500	-17,215	164,066
2842	5130	Tualatin Valley Water District	1,133,596		166,985	-500	-134,931	1,165,150
State								
1000	5095	State Agencies	1,801,002,881		263,648,777	-500	-232,650,563	1,832,000,595