

## Reconciliation of Side Accounts as of December 31, 2018

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2017	Deposits during 2018	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2018
<b>Independent Employers</b>								
<b>City</b>								
2107	5128	City of Bend	10,763,917		69,117	-500	-1,415,744	9,416,790
2114	5129	City of Gresham	16,342,918		100,886	-500	-2,057,856	14,385,448
2115	5340	City of Hillsboro	0	5,000,000	-205,384	-1,500	0	4,793,116
2146	5327	City of Prineville	3,342,969		18,999	-500	-273,074	3,088,395
2101	5160	City of Salem	50,327,228		312,012	-500	-5,928,900	44,709,840
2101	5162	City of Salem	3,461,552		21,276	-500	-394,018	3,088,310
<b>County</b>								
2006	5334	Jefferson County	1,036,653	750,000	-23,895	-500	-79,701	1,682,557
<b>Special Districts</b>								
2527	5338	Deschutes Valley Water District	0	1,000,000	-24,578	-1,500	-23,281	950,640
2527	5348	Deschutes Valley Water District	0	1,000,000	562	-1,500	0	999,062

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Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2017	Deposits during 2018	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2018
----- School Districts -----								
----- School -----								
4306	5078	Amity School District	8,068,611		44,896	-500	-858,479	7,254,528
3003	5001	Baker School District #5J	9,401,681		55,869	-500	-1,139,381	8,317,668
4035	5309	Banks School District	2,143,174		13,384	-500	-255,963	1,900,096
4062	5139	Beaverton School District	146,901,765		956,525	-500	-21,115,537	126,742,253
4062	5330	Beaverton School District	75,188,018		435,186	-500	-7,409,280	68,213,425
3291	5006	Bend-La Pine Public Schools	40,980,023		244,082	-500	-5,116,557	36,107,048
3291	5047	Bend-La Pine Public Schools	24,827,314		147,887	-500	-3,102,487	21,872,214
3291	5104	Bend-La Pine Public Schools	4,574,381		27,216	-500	-569,278	4,031,819
3283	5005	Brookings-Harbor School District #17C	6,964,671		43,601	-500	-800,242	6,207,529
3283	5103	Brookings-Harbor School District #17C	4,171,480		26,119	-500	-479,844	3,717,255
4333	5039	Canby School District	18,914,563		110,319	-500	-2,397,189	16,627,193
4333	5084	Canby School District	24,032,180		140,258	-500	-3,049,729	21,122,208
4334	5085	Cascade School District #5	16,454,331		94,728	-500	-2,317,940	14,230,619
3859	5060	Central School District #13J	21,164,790		130,491	-500	-2,562,951	18,731,830
4259	5140	Clackamas Education Service District	16,138,646		94,050	-500	-1,752,420	14,479,776
3179	5045	Clatsop County School District #1C	22,442,234		128,960	-500	-2,523,971	20,046,723
3242	5310	Coos Bay School District #9	8,289,314		51,881	-500	-926,371	7,414,324
3039	5002	Corvallis School District #509J	26,670,755		161,865	-500	-3,797,506	23,034,614
3039	5141	Corvallis School District #509J	3,779,583		22,780	-500	-522,671	3,279,191
3039	5319	Corvallis School District #509J	9,043,676		47,645	-500	-728,509	8,362,312
3502	5311	Creswell School District #40	2,748,513		16,114	-500	-329,709	2,434,419
3274	5004	Crook County School District	11,800,945		69,771	-500	-1,314,636	10,555,580
3274	5046	Crook County School District	15,498,484		91,189	-500	-1,704,260	13,884,913
3843	5312	David Douglas School District	22,158,246		129,958	-500	-2,789,715	19,497,988
4291	5030	Dayton Public Schools	3,488,379		20,213	-500	-415,627	3,092,464
4291	5076	Dayton Public Schools	4,721,281		27,371	-500	-563,796	4,184,356
4237	5070	Douglas Education Service District	4,193,212		26,670	-500	-531,852	3,687,530
3927	5063	Echo School District	1,652,332		9,679	-500	-222,862	1,438,650
4323	5142	Estacada School District #108	11,061,765		65,543	-500	-1,253,655	9,873,153
3473	5108	Eugene School District 4J	45,795,970		279,498	-500	-5,527,828	40,547,140
3887	5061	Falls City School District	2,172,453		14,022	-500	-283,428	1,902,547
3494	5014	Fern Ridge School District	7,399,245		42,535	-500	-863,823	6,577,456
4313	5143	Forest Grove School District	22,871,151		144,572	-500	-3,128,405	19,886,817

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Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2017	Deposits during 2018	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2018
----- School Districts -----								
----- School -----								
4034	5025	Gaston Public Schools	1,911,615		10,571	-500	-208,112	1,713,573
4034	5067	Gaston Public Schools	2,539,111		14,049	-500	-276,635	2,276,025
4329	5081	Gervais School District #1	11,235,179		62,676	-500	-1,139,259	10,158,096
3160	5044	Gladstone School District #115	20,965,226		116,993	-500	-2,281,903	18,799,816
3316	5008	Glide School District #12	3,559,346		22,551	-500	-509,564	3,071,834
4260	5116	Greater Albany School District #8J	36,442,789		226,031	-500	-4,655,778	32,012,542
4332	5038	Gresham-Barlow School District #10	40,239,589		258,043	-500	-5,480,506	35,016,626
4332	5083	Gresham-Barlow School District #10	27,893,323		178,848	-500	-3,795,312	24,276,360
4326	5036	Harney County School District #3	7,462,408		41,239	-500	-566,083	6,937,064
4326	5080	Harney County School District #3	9,996,014		46,259	-500	-370,231	9,671,542
4258	5027	Hermiston School District #8R	13,541,367		80,458	-500	-1,783,834	11,837,491
4258	5115	Hermiston School District #8R	7,103,933		42,135	-500	-931,040	6,214,528
4252	5071	High Desert Education Service District	10,347,116		66,683	-500	-1,297,873	9,115,426
4341	5144	Hillsboro School District #1J	79,178,921		507,699	-500	-10,846,199	68,839,921
4341	5331	Hillsboro School District #1J	37,769,950		215,998	-500	-3,549,931	34,435,517
3409	5012	Hood River County School District	15,735,206		91,337	-500	-1,787,314	14,038,729
3409	5106	Hood River County School District	9,148,813		53,007	-500	-1,033,081	8,168,240
4223	5113	InterMountain Education Service District	2,741,824		20,156	-500	-448,999	2,312,481
4223	5325	InterMountain Education Service District	8,464,728		55,042	-500	-1,013,803	7,505,466
3729	5055	Jefferson School District #14Cj	7,709,297		43,065	-500	-956,905	6,794,957
4315	5033	John Day School District	4,367,966		24,012	-500	-426,833	3,964,645
3520	5345	Junction City School District #69	0	13,000,000	10,961	-1,500	0	13,009,461
3965	5023	La Grande Public Schools	8,670,279		51,494	-500	-1,098,040	7,623,234
3965	5145	La Grande Public Schools	2,229,985		13,238	-500	-278,899	1,963,824
4268	5028	Lake Oswego School District	27,166,952		169,311	-500	-3,815,000	23,520,763
4268	5073	Lake Oswego School District	17,562,927		109,391	-500	-2,464,727	15,207,091
4276	5313	Lane County Education Service District	5,661,047		32,349	-500	-707,412	4,985,485
3579	5015	Lincoln County School District	31,968,169		156,869	-500	-2,567,678	29,556,859
3579	5053	Lincoln County School District	46,008,134		251,490	-500	-3,433,777	42,825,348
3447	5013	Madras School District	13,125,568		76,139	-500	-1,675,078	11,526,129
4142	5026	McMinnville Schools	16,662,653		91,973	-500	-2,005,806	14,748,320
4142	5112	McMinnville Schools	11,037,372		60,931	-500	-1,327,393	9,770,409
4288	5920	Medford School District #549C	25,507,683		154,375	-500	-3,043,078	22,618,480

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Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2017	Deposits during 2018	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2018
----- School Districts -----								
----- School -----								
4335	5040	Milton-Freewater Unified School District #7	7,170,574		39,166	-500	-830,844	6,378,397
4335	5086	Milton-Freewater Unified School District #7	8,342,380		45,649	-500	-973,488	7,414,041
4331	5037	Molalla River School District	12,094,151		71,316	-500	-1,432,461	10,732,506
4331	5082	Molalla River School District	17,844,521		105,481	-500	-1,763,941	16,185,561
4340	5041	Monroe School District #1J	1,874,804		10,537	-500	-185,423	1,699,418
3372	5343	Monument School District #8	0	1,092,633	921	-1,500	0	1,092,054
3809	5019	Morrow County Schools	8,077,688		52,182	-500	-1,048,956	7,080,414
4238	5114	Multnomah Education Service District	30,434,470		190,581	-500	-4,256,886	26,367,665
4336	5119	Nestucca Valley School District #101	2,238,175		12,944	-500	-244,676	2,005,943
4135	5068	Newberg School District #29Jt	37,451,864		217,332	-500	-4,273,470	33,395,227
3245	5146	North Bend Public Schools	8,765,366		52,350	-500	-1,057,440	7,759,776
4321	5035	North Clackamas School District #12	53,951,887		321,271	-500	-6,993,415	47,279,243
4321	5079	North Clackamas School District #12	66,464,503		395,886	-500	-8,620,611	58,239,278
3730	5056	North Marion School District #15	11,835,847		70,222	-500	-1,515,542	10,390,028
4342	5087	North Santiam School District #29J	16,973,764		104,161	-500	-1,931,696	15,145,728
4381	5066	North Wasco County School District #21	16,243,855		93,512	-500	-1,912,259	14,424,608
3684	5017	Ontario School District #8C	10,886,596		67,086	-500	-1,293,917	9,659,264
3122	5102	Oregon City School District #62	38,719,892		222,288	-500	-4,311,891	34,629,789
3820	5342	Parkrose School District	0	20,000,000	16,862	-1,500	0	20,015,362
3931	5022	Pendleton School District #16R	13,410,738		80,167	-500	-1,525,778	11,964,626
3931	5064	Pendleton School District #16R	17,109,004		101,857	-500	-1,920,013	15,290,348
3043	5003	Philomath School District #17J	6,570,304		40,717	-500	-959,762	5,650,759
3414	5107	Phoenix-Talent School District	12,927,894		73,921	-500	-1,359,241	11,642,074
3958	5147	Pilot Rock School District #2R	2,244,822		14,054	-500	-260,720	1,997,656
3818	5020	Portland Public Schools	260,086,147		1,539,089	-500	-30,551,290	231,073,446
3818	5057	Portland Public Schools	346,839,010		2,069,178	-500	-41,892,816	307,014,871
3370	5344	Prairie City School District #4	0	1,000,000	843	-1,500	0	999,343
4320	5148	Rainier School District #13	5,953,534		34,870	-500	-699,381	5,288,523
4311	5118	Redmond School District #2J	25,961,152		153,226	-500	-3,288,131	22,825,747
4312	5032	Reedsport School District	3,456,727		20,402	-500	-505,595	2,971,034
3824	5058	Reynolds School District	88,746,649		496,668	-500	-8,729,163	80,513,654
3847	5059	Riverdale School	4,327,311		28,865	-500	-528,665	3,827,012
3310	5007	Roseburg Public Schools	22,885,489		133,096	-500	-2,497,055	20,521,031

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# Reconciliation of Side Accounts as of December 31, 2018

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<b>School Districts</b>								
<b>School</b>								
3310	5105	Roseburg Public Schools	12,746,756		74,123	-500	-1,390,165	11,430,214
3310	5339	Roseburg Public Schools	0	6,000,000	-152,578	-1,500	-109,378	5,736,544
3735	5018	Salem-Keizer Public Schools	116,886,458		689,831	-500	-14,218,770	103,357,019
3735	5111	Salem-Keizer Public Schools	70,744,544		417,214	-500	-8,574,122	62,587,136
3735	5329	Salem-Keizer Public Schools	49,847,210		266,937	-500	-4,110,520	46,003,127
3665	5110	Santiam Canyon School District	4,492,265		29,819	-500	-647,269	3,874,315
3187	5138	Seaside Schools	8,212,564		47,048	-500	-909,756	7,349,356
4317	5034	Sherwood School District #88J	7,012,201		41,015	-500	-866,238	6,186,477
4317	5149	Sherwood School District #88J	3,584,405		20,959	-500	-441,813	3,163,052
4270	5074	Silver Falls School District	14,376,238		87,040	-500	-1,962,268	12,500,510
4270	5117	Silver Falls School District	3,057,110		17,970	-500	-368,518	2,706,062
3296	5048	Sisters School District	9,857,089		61,316	-500	-1,104,281	8,813,624
3537	5109	Siuslaw School District #97J	8,678,156		50,420	-500	-961,642	7,766,434
3506	5052	South Lane School District	25,424,439		147,744	-500	-2,982,273	22,589,409
3319	5009	South Umpqua School District	8,735,674		47,273	-500	-750,856	8,031,592
3319	5049	South Umpqua School District	9,158,459		47,491	-500	-773,860	8,431,590
3487	5150	Springfield School District #19	51,188,143		299,954	-500	-6,160,608	45,326,990
4279	5029	St Helens School District #502	12,244,361		72,778	-500	-1,296,177	11,020,462
4279	5075	St Helens School District #502	17,500,744		103,580	-500	-1,824,840	15,778,984
3942	5065	Stanfield School District	3,972,274		23,861	-500	-550,053	3,445,582
3353	5011	Sutherlin School District #130	5,512,536		31,563	-500	-652,431	4,891,168
3353	5051	Sutherlin School District #130	6,989,202		40,007	-500	-825,904	6,202,805
3618	5016	Sweet Home School District #55	9,830,213		58,441	-500	-1,184,231	8,703,924
3618	5054	Sweet Home School District #55	10,972,893		65,434	-500	-1,340,218	9,697,610
4338	5120	Three Rivers U J School District	22,735,454		134,327	-500	-2,599,574	20,269,706
4316	5314	Tigard-Tualatin School District #23J	24,918,863		148,717	-500	-2,975,142	22,091,937
3902	5062	Tillamook Public Schools	20,149,270		117,946	-500	-2,441,297	17,825,418
3928	5021	Umatilla School District #6R	4,192,780		22,519	-500	-482,693	3,732,105
3966	5024	Union County School District	2,092,772		13,548	-500	-284,158	1,821,662
3195	5151	Warrenton-Hammond School District	3,466,495		20,931	-500	-545,960	2,940,965
3075	5101	West Linn School District	33,026,923		205,418	-500	-4,760,565	28,471,276
4254	5072	Willamette Education Service District	18,347,134		120,495	-500	-2,262,988	16,204,141
4254	5077	Willamette Education Service District	4,731,774		27,460	-500	-395,233	4,363,501

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		School Districts						
		School						
4254	5152	Willamette Education Service District	2,923,848		22,777	-500	-546,881	2,399,243
4314	5315	Willamina School District #30J	1,739,790		9,919	-500	-188,858	1,560,350
3349	5010	Winston-Dillard Schools	8,161,793		42,004	-500	-658,361	7,544,936
3349	5050	Winston-Dillard Schools	9,829,070		50,006	-500	-610,001	9,268,575
4166	5069	Yamhill-Carlton School District #1	12,761,766		68,180	-500	-1,154,843	11,674,602

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<b>SLGRP</b>								
<b>CC</b>								
2901	5132	Blue Mountain Community College	8,921,842		54,328	-500	-1,041,686	7,933,983
2999	5093	Central Oregon Community College	10,776,026		64,009	-500	-1,197,252	9,642,282
2919	5091	Chemeketa Community College	26,304,667		158,915	-500	-2,854,580	23,608,503
2919	5099	Chemeketa Community College	21,971,595		132,732	-500	-2,382,096	19,721,730
2908	5097	Clackamas Community College	12,897,769		80,319	-500	-1,552,183	11,425,405
2908	5133	Clackamas Community College	11,504,795		71,671	-500	-1,384,254	10,191,711
2900	5134	Clatsop Community College	6,252,615		39,129	-500	-794,464	5,496,780
2996	5092	Columbia Gorge Community College	3,335,171		20,339	-500	-345,311	3,009,698
2906	5316	Klamath Community College	324,003		2,291	-500	-52,691	273,103
2904	5089	Lane Community College	56,864,157		328,132	-500	-5,365,824	51,825,966
2910	5098	Linn-Benton Community College	24,727,611		148,460	-500	-2,671,802	22,203,769
2905	5090	Mt Hood Community College	55,745,978		343,103	-500	-7,413,957	48,674,624
2995	5135	Oregon Coast Community College	1,965,728		11,324	-500	-307,351	1,669,201
2918	5094	Portland Community College	110,143,803		658,859	-500	-12,261,719	98,540,444
2918	5341	Portland Community College	0	170,702,833	-3,633,238	-1,500	-936,129	166,131,966
2922	5136	Rogue Community College	16,653,873		94,425	-500	-1,844,746	14,903,052
2998	5100	Southwestern Community College	11,254,669		67,583	-500	-1,165,520	10,156,231
2997	5137	Tillamook Bay Community College	1,223,494		8,032	-500	-180,152	1,050,875
2902	5088	Treasure Valley Community College	11,855,605		65,857	-500	-999,156	10,921,806
2903	5096	Umpqua Community College	9,946,440		57,091	-500	-865,448	9,137,583
<b>City</b>								
2155	5166	City of Corvallis	7,923,954		46,544	-500	-821,998	7,148,000
2155	5346	City of Corvallis	0	4,546,080	4,152	-1,500	0	4,548,732
2202	5168	City of Dallas	116,389		744	-500	-15,619	101,014
2102	5164	City of Medford	23,920,468		146,071	-500	-2,813,746	21,252,293
2163	5155	City of Milwaukie	3,108,833		19,102	-500	-376,987	2,750,448
2157	5156	City of Monmouth	1,526,568		9,390	-500	-180,620	1,354,838
2777	5126	City of Newberg	2,268,115		12,556	-500	-185,842	2,094,328
2119	5157	City of Oregon City	5,975,280		36,839	-500	-731,617	5,280,002
2154	5158	City of Pendleton	3,288,461		19,956	-500	-369,708	2,938,209
2273	5043	City of Silverton	606,861		3,589	-500	-64,852	545,098
<b>County</b>								
2040	5124	Benton County	6,202,171		39,490	-500	-909,245	5,331,916

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<b>SLGRP</b>								
<b>County</b>								
2036	5123	Clatsop County	7,230,970		38,590	-500	-885,710	6,383,351
2017	5165	Columbia County	2,981,812		18,764	-500	-393,687	2,606,388
2027	5121	Deschutes County	5,671,764		35,238	-500	-708,399	4,998,103
2035	5122	Hood River County	5,088,279		31,240	-500	-534,782	4,584,238
2005	5317	Jackson County	7,372,153		43,400	-500	-750,418	6,664,634
2009	5163	Marion County	17,776,835		105,196	-500	-2,069,310	15,812,221
2038	5332	Multnomah County	27,753,728		148,797	-500	-2,007,421	25,894,604
2038	5336	Multnomah County	0	25,000,000	-32,022	-1,500	-393,328	24,573,150
2038	5347	Multnomah County	0	25,000,000	31,617	-1,500	0	25,030,117
2013	5161	Umatilla County	8,888,109		51,188	-500	-1,035,401	7,903,397
<b>Special Districts</b>								
2745	5153	Clackamas County Fire District	8,738,419		56,578	-500	-1,205,690	7,588,806
2704	5127	Clatsop County 4-H District	44,793		188	-500	0	44,481
2617	5125	Clean Water Services	13,205,061		83,981	-500	-1,590,811	11,697,731
2132	5167	Eugene Water & Electric Board	5,123,919		30,074	-500	-504,851	4,648,641
2594	5154	Metro	18,133,605		114,272	-500	-2,238,269	16,009,108
2880	5326	Oregon Health & Science University	8,004,662		43,580	-500	-615,415	7,432,328
2880	5328	Oregon Health & Science University	7,899,357		42,085	-500	-550,223	7,390,720
2880	5337	Oregon Health & Science University	0	10,000,000	-105,655	-1,500	-457,235	9,435,610
2512	5042	Port of Portland	15,971,527		98,160	-500	-1,818,844	14,250,343
2512	5159	Port of Portland	15,492,160		95,187	-500	-1,762,660	13,824,187
2626	5131	Tillamook Peoples Utility District	164,066		966	-500	-17,425	147,107
2842	5130	Tualatin Valley Water District	1,165,150		7,210	-500	-139,375	1,032,485
<b>State</b>								
1000	5095	State Agencies	1,832,000,595		11,296,365	-500	-225,973,465	1,617,322,994