

Employer side accounts expiring in 2027

About this list

These 182 employer side accounts are scheduled to reach their amortization expiration in 2027.

The offset rates in this list are based on data from December 31, 2023, actuarial valuation reports. The rates shown are those in effect from July 1, 2025, to June 30, 2027. Account balances are as of December 31, 2025.

All accounts listed are scheduled to have their offsets rates stopped on July 1, 2027. Some accounts will amortize before that date and have their offsets stopped early. Some accounts will have a positive balance after that date, which may be returned to the employer as a credit or a rollover to another side account.

Updated rates for all employers are also going into effect on July 1, 2027, which is the first day of the next biennium. The 2027-29 rates will post on the [Contribution Rates webpage](#) in October 2026.

For more information on side accounts and expiration of side accounts in 2027, go to the [Side Accounts webpage](#) or email actuarial.services@pers.oregon.gov.

Side accounts are listed alphabetically by employer name. Click a letter below to jump to that section of the list. Click **Ctrl+F** to search by employer number or side-account number.

List of side accounts by employer name

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Revised September 2026

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B

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
BAKER CNTY SCH DIST #5J	03003-01	5001	(2.69)	361,985
BEAVERTON SCH DIST #48J	04062-01	5139	(4.61)	32,437,418
BEND, CITY OF	02107-01	5128	(1.09)	1,400,294
BENTON CNTY SCH DIST #17J	03043-01	5003	(4.73)	974,577
BENTON CNTY SCH DIST #1J	04340-01	5041	(9.05)	474,371
BENTON CNTY SCH DIST #509J	03039-01	5002	(4.76)	4,875,246
BENTON CNTY SCH DIST #509J	03039-02	5141	(0.72)	741,619
BENTON COUNTY	02040-01	5124	(1.44)	1,056,168
BLUE MOUNTAIN COMMUNITY COLLEGE	02901-01	5132	(15.82)	2,878,483

C

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
CENTRAL OREGON COMMUNITY COLLEGE DIST	02999-01	5093	(5.19)	2,640,379
CHEMEKETA COMMUNITY COLLEGE	02919-01	5091	(6.65)	6,618,799
CHEMEKETA COMMUNITY COLLEGE	02919-02	5099	(5.59)	5,557,504
CLACKAMAS CNTY FIRE DIST #1	02745-01	5153	(2.14)	1,501,656
CLACKAMAS CNTY SCH DIST #108 (ESTACADA SCH DIST #108)	04323-01	5142	(5.74)	1,480,888
CLACKAMAS CNTY SCH DIST #115 (GLADSTONE SCH DIST #115)	03160-01	5044	(10.75)	3,044,847

continued

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Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
CLACKAMAS CNTY SCH DIST #12 (NORTH CLACKAMAS SD #12)	04321-01	5035	(3.62)	9,143,289
CLACKAMAS CNTY SCH DIST #12 (NORTH CLACKAMAS SD #12)	04321-02	5079	(4.50)	11,383,582
CLACKAMAS CNTY SCH DIST #3 (WEST LINN SCH DIST)	03075-01	5101	(4.15)	6,956,766
CLACKAMAS CNTY SCH DIST #62 (OREGON CITY SCH DIST #62)	03122-01	5102	(8.14)	8,774,173
CLACKAMAS CNTY SCH DIST #7J (LAKE OSWEGO SCH DIST)	04268-01	5028	(4.01)	4,090,699
CLACKAMAS CNTY SCH DIST #7J (LAKE OSWEGO SCH DIST)	04268-02	5073	(2.63)	2,667,988
CLACKAMAS CO SCH DIST #35 (MOLALLA RIVER SCHOOL DISTRICT)	04331-01	5037	(8.89)	3,820,014
CLACKAMAS CO SCH DIST #35 (MOLALLA RIVER SCHOOL DISTRICT)	04331-02	5082	(14.06)	6,059,101
CLACKAMAS CO SCH DIST #86 (CANBY SCHOOL DISTRICT)	04333-01	5039	(5.56)	3,919,157
CLACKAMAS CO SCH DIST #86 (CANBY SCHOOL DISTRICT)	04333-02	5084	(7.05)	4,959,303
CLACKAMAS COMMUNITY COLLEGE	02908-01	5097	(4.02)	2,494,166
CLACKAMAS COMMUNITY COLLEGE	02908-02	5133	(3.60)	2,223,951
CLACKAMAS ESD	04259-01	5140	(3.77)	1,653,168
CLATSOP CNTY ADMIN SCH DIST #10 (SEASIDE SCHOOLS)	03187-01	5138	(7.44)	1,567,153
CLATSOP CNTY SCH DIST #1C	03179-01	5045	(14.77)	4,277,779

continued

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Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
CLATSOP CNTY SCH DIST #30 (WARRENTON-HAMMOND SCH DIST)	03195-01	5151	(4.48)	588,655
CLATSOP COMMUNITY COLLEGE	02900-01	5134	(9.18)	1,628,827
CLATSOP COUNTY	02036-01	5123	(5.04)	2,261,591
CLEAN WATER SERVICES	02617-01	5125	(3.27)	2,658,969
COLUMBIA CNTY SCH DIST #13 (RAINIER SCH DIST #13)	04320-01	5148	(10.04)	1,321,942
COLUMBIA CNTY SCH DIST #502 (ST HELENS SCH DIST #502)	04279-01	5029	(6.11)	2,233,678
COLUMBIA CNTY SCH DIST #502 (ST HELENS SCH DIST #502)	04279-02	5075	(8.75)	3,194,625
COLUMBIA COUNTY	02017-01	5165	(1.40)	469,447
COLUMBIA GORGE COMMUNITY COLLEGE	02996-01	5092	(4.50)	593,006
COOS CNTY SCH DIST #13 (NORTH BEND PUBLIC SCHOOLS)	03245-01	5146	(7.17)	2,049,421
COOS CNTY SCH DIST #9 (COOS BAY SCHOOL DIST #9)	03242-01	5310	(5.02)	1,828,176
CORVALLIS, CITY OF	02155-01	5166	(2.09)	1,689,224
CROOK COUNTY SCHOOL DISTRICT	03274-01	5004	(4.05)	1,600,099
CROOK COUNTY SCHOOL DISTRICT	03274-02	5046	(5.37)	2,126,630
CURRY CNTY SCH DIST #17C (BROOKINGS-HARBOR SCH DIST #17C)	03283-01	5005	(8.56)	1,623,026
CURRY CNTY SCH DIST #17C (BROOKINGS-HARBOR SCH DIST #17C)	03283-02	5103	(5.41)	1,028,124

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D

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
DALLAS, CITY OF	02202-01	5168	(0.12)	17,171
DAYTON SCHOOL DISTRICT #8	04291-01	5030	(7.06)	527,326
DAYTON SCHOOL DISTRICT #8	04291-02	5076	(9.46)	706,365
DESCHUTES CNTY SCH DIST #1 (BEND LAPINE PUBLIC SCHOOLS)	03291-01	5006	(3.66)	8,619,063
DESCHUTES CNTY SCH DIST #1 (BEND LAPINE PUBLIC SCHOOLS)	03291-02	5047	(2.22)	5,240,881
DESCHUTES CNTY SCH DIST #1 (BEND LAPINE PUBLIC SCHOOLS)	03291-03	5104	(0.42)	1,000,094
DESCHUTES CNTY SCH DIST #6 (SISTERS SCHOOL DISTRICT)	03296-01	5048	(8.54)	1,259,933
DESCHUTES CO SCH DIST #2J (REDMOND SCH DIST #2J)	04311-01	5118	(5.17)	4,918,914
DESCHUTES COUNTY	02027-01	5121	(0.50)	1,029,824
DOUGLAS CNTY SCH DIST #105 (REEDSPORT SCH DIST)	04312-01	5032	(6.90)	742,079
DOUGLAS CNTY SCH DIST #116 (WINSTON-DILLARD SCHOOLS)	03349-01	5010	(14.80)	4,553,172
DOUGLAS CNTY SCH DIST #116 (WINSTON-DILLARD SCHOOLS)	03349-02	5050	(13.79)	4,713,807
DOUGLAS CNTY SCH DIST #12 (GLIDE SCHOOL DISTRICT #12)	03316-01	5008	(5.35)	414,335
DOUGLAS CNTY SCH DIST #130 (SUTHERLIN SCH DIST #130)	03353-01	5011	(6.47)	1,007,383
DOUGLAS CNTY SCH DIST #130 (SUTHERLIN SCH DIST #130)	03353-02	5051	(8.23)	1,274,759
DOUGLAS CNTY SCH DIST #19 (SOUTH UMPQUA SCH DIST)	03319-01	5009	(19.77)	5,211,791
DOUGLAS CNTY SCH DIST #19 (SOUTH UMPQUA SCH DIST)	03319-02	5049	(16.79)	3,723,398

continued

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Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
DOUGLAS CNTY SCH DIST #4 (ROSEBURG PUBLIC SCHOOLS)	03310-01	5007	(6.59)	3,818,584
DOUGLAS CNTY SCH DIST #4 (ROSEBURG PUBLIC SCHOOLS)	03310-02	5105	(3.70)	2,117,237
DOUGLAS COUNTY EDUCATION SERV DIST	04237-01	5070	(1.68)	677,926

E

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
EUGENE WATER & ELECTRIC BOARD	02132-01	5167	(0.81)	992,772

G

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
GRANT SCHOOL DIST #3 (JOHN DAY SCHOOL DIST)	04315-01	5033	(6.61)	486,537
GREATER ALBANY PUBLIC SCHOOLS #8J	04260-01	5116	(6.20)	8,261,317
GRESHAM, CITY OF	02114-01	5129	(2.95)	3,996,735

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H

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
HARNEY CNTY SCH DIST #3	04326-01	5036	(33.45)	5,575,357
HARNEY CNTY SCH DIST #3	04326-02	5080	(52.48)	10,589,600
HIGH DESERT EDUCATION SERV DIST	04252-01	5071	(3.17)	739,821
HILLSBORO SCHOOL DIST #1J	04341-01	5144	(4.39)	14,875,058
HOOD RIVER CNTY SCH DIST	03409-01	5012	(4.11)	2,919,880
HOOD RIVER CNTY SCH DIST	03409-02	5106	(2.43)	1,736,865
HOOD RIVER COUNTY	02035-01	5122	(5.48)	1,089,464

I

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
INTERMOUNTAIN ESD	04223-01	5113	(1.03)	365,434
INTERMOUNTAIN ESD	04223-02	5325	(3.78)	1,341,135

J

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
JACKSON CNTY SCH DIST #4 (PHOENIX-TALENT SCH DIST #4)	03414-01	5107	(6.15)	1,914,449
JACKSON CNTY SCH DIST #549C (MEDFORD SCH DIST #549C)	04288-01	5920	(3.49)	5,047,737
JACKSON COUNTY	02005-01	5317	(1.62)	1,862,355
JEFFERSON CNTY SCH DIST #509J (MADRAS SCHOOL DISTRICT)	03447-01	5013	(3.47)	1,796,985
JOSEPHINE CNTY UJ SCH DIST (THREE RIVERS U J SCH DIST)	04338-01	5120	(9.05)	5,215,413

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K

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
KLAMATH COMMUNITY COLLEGE	02906-01	5316	(0.25)	54,155

L

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
LANE CNTY SCH DIST #19 (SPRINGFIELD SCH DIST #19)	03487-01	5150	(7.58)	10,530,675
LANE CNTY SCH DIST #28J (FERN RIDGE SCH DIST)	03494-01	5014	(12.10)	1,719,105
LANE CNTY SCH DIST #40 (CRESWELL SCH DIST #40)	03502-01	5311	(4.18)	611,840
LANE CNTY SCH DIST #45J3 (SOUTH LANE SCHOOL DIST)	03506-01	5052	(14.89)	7,594,415
LANE CNTY SCH DIST #4J (EUGENE SCHOOL DISTRICT 4J)	03473-01	5108	(2.98)	6,276,562
LANE CNTY SCH DIST #97J (SIUSLAW SCH DIST #97J)	03537-01	5109	(4.86)	1,010,191
LANE COMMUNITY COLLEGE	02904-01	5089	(16.57)	17,662,272
LANE COUNTY ESD	04276-01	5313	(1.99)	494,037
LINCOLN CNTY SCH DIST	03579-01	5015	(20.20)	20,046,473
LINCOLN CNTY SCH DIST	03579-02	5053	(29.26)	32,122,892
LINN CNTY SCH DIST #129J (SANTIAM CANYON SCH DIST)	03665-01	5110	(8.33)	800,302
LINN CNTY SCH DIST #55 (SWEET HOME SCH DIST #55)	03618-01	5016	(7.06)	2,000,760
LINN CNTY SCH DIST #55 (SWEET HOME SCH DIST #55)	03618-02	5054	(7.92)	2,245,401
LINN-BENTON COMMUNITY COLLEGE	02910-01	5098	(9.83)	6,726,992

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M

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
MARION CNTY SCH DIST #14CJ (JEFFERSON SCHOOL DISTRICT #14CJ)	03729-01	5055	(16.24)	2,163,159
MARION CNTY SCH DIST #15 (NORTH MARION SCH DIST #15)	03730-01	5056	(9.96)	2,576,486
MARION CNTY SCH DIST #24J (SALEM-KEIZER PUBLIC SCHOOLS)	03735-01	5018	(3.62)	21,645,500
MARION CNTY SCH DIST #24J (SALEM-KEIZER PUBLIC SCHOOLS)	03735-02	5111	(2.23)	13,358,138
MARION CNTY SCH DIST #4J (SILVER FALLS SCHOOL DISTRICT)	04270-01	5074	(4.63)	2,902,921
MARION CNTY SCH DIST #4J (SILVER FALLS SCHOOL DISTRICT)	04270-02	5117	(1.08)	675,291
MARION CNTY SCH DISTRICT #1 (GERVAIS SCHOOL DISTRICT #1)	04329-01	5081	(21.90)	3,212,454
MARION COUNTY	02009-01	5163	(2.00)	4,087,947
MARION COUNTY SCH DIST #5 (CASCADE SCHOOL DIST #5)	04334-01	5085	(2.69)	921,808
MEDFORD, CITY OF (SHARED BY MEDFORD WATER COMMISSION 02134)	02102-01	5164	(5.62)	5,485,449
METRO	02594-01	5154	(1.85)	2,848,170
MILWAUKIE, CITY OF	02163-01	5155	(3.15)	828,961
MONMOUTH, CITY OF	02157-01	5156	(3.01)	289,712
MORROW CNTY SCH DIST	03809-01	5019	(3.25)	944,534

continued

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Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
MT HOOD COMMUNITY COLLEGE	02905-01	5090	(13.90)	14,106,987
MULTNOMAH CNTY SCH DIST #1 (PORTLAND PUBLIC SCHOOLS)	03818-01	5020	(6.27)	59,976,590
MULTNOMAH CNTY SCH DIST #1 (PORTLAND PUBLIC SCHOOLS)	03818-02	5057	(8.55)	84,238,388
MULTNOMAH CNTY SCH DIST #51JT (RIVERDALE SCHOOL)	03847-01	5059	(8.20)	1,084,072
MULTNOMAH CNTY SCH DIST #7 (REYNOLDS SCH DIST)	03824-01	5058	(11.00)	20,730,379
MULTNOMAH CNTY SCH DIST #R40 (DAVID DOUGLAS SCH DIST)	03843-01	5312	(2.73)	4,937,928
MULTNOMAH COUNTY	02038-03	5347	(1.21)	11,715,052
MULTNOMAH COUNTY SCH DIST #10 (GRESHAM-BARLOW SCH DIST #10)	04332-01	5038	(5.06)	7,269,720
MULTNOMAH COUNTY SCH DIST #10 (GRESHAM-BARLOW SCH DIST #10)	04332-02	5083	(3.56)	5,114,163
MULTNOMAH ESD	04238-01	5114	(5.63)	4,446,769

N

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
NEWBERG, CITY OF	02777-01	5126	(2.80)	358,898
NORTH SANTIAM SCHOOL DISTRICT #29J	04342-01	5087	(16.30)	4,683,975
NORTH WASCO COUNTY SCHOOL DIST #21	04381-01	5066	(3.48)	1,753,512

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O

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
ONTARIO SCH DIST #8C	03684-01	5017	(5.46)	1,964,884
OREGON CITY, CITY OF (SHARED BY SOUTH FORK WATER BOARD 02769)	02119-01	5157 (5289)	(3.94)	1,533,892
OREGON COAST COMMUNITY COLLEGE	02995-01	5135	(4.74)	292,556
OREGON HEALTH AND SCIENCE UNIVERSITY	02880-03	5337	(0.59)	3,927,909
OREGON HEALTH AND SCIENCE UNIVERSITY	02880-05	5375	(0.45)	3,265,382
OREGON HEALTH AND SCIENCE UNIVERSITY	02880-07	5485	(0.39)	2,871,912

P

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
PENDLETON, CITY OF	02154-01	5158	(3.36)	760,680
POLK CNTY SCH DIST #13J (CENTRAL SCHOOL DISTRICT #13J)	03859-01	5060	(8.69)	4,993,912
POLK CNTY SCH DIST #57 (FALLS CITY SCH DIST)	03887-01	5061	(2.47)	29,226
PORTLAND COMMUNITY COLLEGE	02918-01	5094	(9.16)	24,157,608
PORTLAND, PORT OF	02512-01	5042	(2.28)	3,970,774
PORTLAND, PORT OF	02512-02	5159	(2.21)	3,852,290

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R

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
ROGUE COMMUNITY COLLEGE	02922-01	5136	(10.15)	3,847,949

S

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
SALEM, CITY OF	02101-01	5160	(4.69)	11,157,032
SALEM, CITY OF	02101-02	5162	(0.36)	847,044
SILVERTON, CITY OF	02273-01	5043	(2.65)	136,399
SOUTHWESTERN OREGON COMMUNITY COLLEGE	02998-01	5100	(15.46)	3,555,652

T

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
TILLAMOOK BAY COMMUNITY COLLEGE	02997-01	5137	0	0
TILLAMOOK CNTY SCH DIST #101	04336-01	5119	(3.37)	240,316
TILLAMOOK CNTY SCH DIST #9	03902-01	5062	(15.88)	5,053,468
TILLAMOOK PEOPLES UTILITY DISTRICT	02626-01	5131	(0.14)	39,609
TREASURE VALLEY COMMUNITY COLLEGE	02902-01	5088	(19.42)	3,820,918
TUALATIN VALLEY WATER DISTRICT	02842-01	5130	(0.83)	247,327

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U

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
UMATILLA CNTY SCH DIST #16R (PENDLETON SCHOOL DIST #16R)	03931-01	5022	(6.93)	3,399,457
UMATILLA CNTY SCH DIST #16R	03931-02	5064	(8.95)	4,385,097
UMATILLA CNTY SCH DIST #2R (PILOT ROCK SCH DIST #2R)	03958-01	5147	(8.39)	348,498
UMATILLA CNTY SCH DIST #5 (ECHO SCH DIST)	03927-01	5063	(6.33)	362,247
UMATILLA CNTY SCH DIST #61R (STANFIELD SCH DIST)	03942-01	5065	(11.81)	997,657
UMATILLA CNTY SCH DIST #6R	03928-01	5021	(3.01)	516,740
UMATILLA CNTY SCH DIST #8R (HERMISTON SCH DIST #8R)	04258-01	5027	(2.62)	1,712,919
UMATILLA CNTY SCH DIST #8R (HERMISTON SCH DIST #8R)	04258-02	5115	(1.39)	909,875
UMATILLA CNTY SCH DIST 7 (MILTON-FREEWATER U S D 7)	04335-01	5040	(7.77)	1,489,078
UMATILLA CNTY SCH DIST 7 (MILTON-FREEWATER U S D 7)	04335-02	5086	(9.03)	1,824,601
UMATILLA COUNTY	02013-01	5161	(3.59)	1,628,028
UMPQUA COMMUNITY COLLEGE	02903-01	5096	(9.04)	2,076,881
UNION CNTY SCH DIST #1 (LA GRANDE PUBLIC SCHOOLS)	03965-01	5023	(6.22)	1,908,327
UNION CNTY SCH DIST #1 (LA GRANDE PUBLIC SCHOOLS)	03965-02	5145	(2.03)	628,092
UNION CNTY SCH DIST #5 (UNION COUNTY SCHOOL DIST)	03966-01	5024	(5.33)	200,550

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W

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
WASCO COUNTY SCHOOL DIST #12 (THE DALLES SCHOOL DISTRICT #12)	04009-01	5066	(3.48)	1,753,512
WASHINGTON CNTY SCH DIST #13 (BANKS SCH DIST)	04035-01	5309	(2.96)	438,250
WASHINGTON CNTY SCH DIST #15 (FOREST GROVE SCHOOL DISTRICT)	04313-01	5143	(5.40)	5,027,099
WASHINGTON CNTY SCH DIST #23J (TIGARD-TUALATIN SCH DIST #23J)	04316-01	5314	(2.37)	4,764,734
WASHINGTON CNTY SCH DIST #511JT (GASTON PUBLIC SCHOOLS)	04034-01	5025	(4.64)	426,759
WASHINGTON CNTY SCH DIST #511JT (GASTON PUBLIC SCHOOLS)	04034-02	5067	(6.39)	589,022
WASHINGTON CNTY SCH DIST #88J (SHERWOOD SCH DIST #88J)	04317-01	5034	(2.38)	1,561,614
WASHINGTON CNTY SCH DIST #88J (SHERWOOD SCH DIST #88J)	04317-02	5149	(1.23)	809,172
WILLAMETTE EDUCATION SERVICE DISTRICT	04254-01	5072	(3.14)	1,237,723
WILLAMETTE EDUCATION SERVICE DISTRICT	04254-03	5077	(1.11)	474,313
WILLAMETTE EDUCATION SERVICE DISTRICT	04254-02	5152	(0.36)	128,716

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Y

Employer	Side account ID	Legacy account ID	Offset rate %	Account balance \$
YAMHILL CNTY SCH DIST #1 (YAMHILL-CARLTON SCHOOL DIST #1)	04166-01	5069	(33.38)	6,273,642
YAMHILL CNTY SCH DIST #29JT (NEWBERG SCHOOL DISTRICT #29JT)	04135-01	5068	(13.53)	9,953,198
YAMHILL CNTY SCH DIST #30-44-63J (WILLAMINA SCH DIST #30J)	04314-01	5315	(2.92)	381,782
YAMHILL CNTY SCH DIST #40 (MCMINNVILLE SCHOOLS)	04142-01	5026	(3.81)	3,718,538
YAMHILL CNTY SCH DIST #40 (MCMINNVILLE SCHOOLS)	04142-02	5112	(2.56)	2,497,104
YAMHILL CNTY SCH DIST #4J (AMITY SCH DIST)	04306-01	5078	(16.23)	2,111,691