

## Reconciliation of Side Accounts as of December 31, 2023

| Employer Number              | Side Fund Number | Employer Name                                    | Side Account 12/31/2022 | Deposits during 2023 | Interest   | Admin Expense | Rate Relief for 1/1 to 12/31 | Side Account 12/31/2023 |
|------------------------------|------------------|--------------------------------------------------|-------------------------|----------------------|------------|---------------|------------------------------|-------------------------|
| <b>Independent Employers</b> |                  |                                                  |                         |                      |            |               |                              |                         |
| <b>City</b>                  |                  |                                                  |                         |                      |            |               |                              |                         |
| 2107                         | 5128             | City of Bend                                     | 6,387,810               |                      | 313,669    | -500          | -1,869,192                   | 4,831,787               |
| 2107                         | 5372             | City of Bend                                     | 5,511,633               |                      | 298,701    | -500          | -604,078                     | 5,205,756               |
| 2107                         | 5417             | City of Bend                                     | 9,753,132               |                      | 532,219    | -500          | -944,605                     | 9,340,246               |
| 2162                         | 5420             | City of Clatskanie                               | 1,883,190               |                      | 103,755    | -500          | -139,116                     | 1,847,329               |
| 2111                         | 5437             | City of Eugene                                   | 6,913,055               |                      | 377,908    | -500          | -659,480                     | 6,630,984               |
| 2114                         | 5129             | City of Gresham                                  | 10,687,626              |                      | 535,192    | -500          | -2,738,227                   | 8,484,091               |
| 2115                         | 5340             | City of Hillsboro                                | 7,663,155               |                      | 418,794    | -500          | -714,758                     | 7,366,690               |
| 2118                         | 5349             | City of Ontario                                  | 7,031,137               |                      | 391,339    | -500          | -364,529                     | 7,057,447               |
| 2146                         | 5327             | City of Prineville                               | 2,947,901               |                      | 159,016    | -500          | -351,198                     | 2,755,219               |
| 2146                         | 5350             | City of Prineville                               | 1,044,910               |                      | 57,179     | -500          | -95,056                      | 1,006,534               |
| 2101                         | 5160             | City of Salem                                    | 31,661,198              |                      | 1,579,518  | -500          | -8,053,517                   | 25,186,699              |
| 2101                         | 5162             | City of Salem                                    | 2,285,878               |                      | 114,650    | -500          | -560,778                     | 1,839,249               |
| <b>County</b>                |                  |                                                  |                         |                      |            |               |                              |                         |
| 2006                         | 5334             | Jefferson County                                 | 6,920,137               |                      | 377,349    | -500          | -623,930                     | 6,673,056               |
| 2006                         | 5505             | Jefferson County                                 | 0                       | 1,000,000            | 17,433     | -1,500        | 0                            | 1,015,933               |
| 2008                         | 5436             | Lane County                                      | 13,045,091              |                      | 684,178    | -500          | -2,295,426                   | 11,433,343              |
| 2008                         | 5484             | Lane County                                      | 275,521,313             |                      | 15,105,780 | -500          | -23,328,098                  | 267,298,495             |
| <b>Special Districts</b>     |                  |                                                  |                         |                      |            |               |                              |                         |
| 2596                         | 5407             | Bend Parks & Recreation                          | 1,963,893               |                      | 107,094    | -500          | -190,568                     | 1,879,919               |
| 2648                         | 5359             | Black Butte Ranch Rural Fire Protection District | 277,499                 |                      | 14,691     | -500          | -44,676                      | 247,014                 |
| 2678                         | 5487             | Central Oregon Regional Housing Authority        | 244,586                 |                      | 13,990     | -500          | 0                            | 258,076                 |
| 2679                         | 5408             | Columbia River People's Utility District         | 2,040,651               |                      | 111,424    | -500          | -185,619                     | 1,965,956               |
| 2527                         | 5338             | Deschutes Valley Water District                  | 1,305,531               |                      | 71,145     | -500          | -118,577                     | 1,257,599               |
| 2527                         | 5348             | Deschutes Valley Water District                  | 1,363,136               |                      | 74,278     | -500          | -123,981                     | 1,312,934               |
| 2845                         | 5400             | Sunrise Water Authority                          | 1,750,177               |                      | 96,441     | -500          | -134,603                     | 1,711,514               |

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|-------------------------|------------------|---------------------------------------|-------------------------|----------------------|-----------|---------------|------------------------------|-------------------------|
| <b>School Districts</b> |                  |                                       |                         |                      |           |               |                              |                         |
| <b>School</b>           |                  |                                       |                         |                      |           |               |                              |                         |
| 4404                    | 5366             | Alliance Charter Academy              | 308,640                 |                      | 16,889    | -500          | -26,466                      | 298,563                 |
| 4306                    | 5078             | Amity School District                 | 5,489,014               |                      | 279,146   | -500          | -1,322,859                   | 4,444,801               |
| 3446                    | 5423             | Ashwood School                        | 36,481                  |                      | 2,013     | -500          | -2,476                       | 35,519                  |
| 3003                    | 5001             | Baker School District #5J             | 5,539,052               |                      | 270,026   | -500          | -1,894,382                   | 3,914,196               |
| 3003                    | 5450             | Baker School District #5J             | 17,789,538              |                      | 962,663   | -500          | -2,205,254                   | 16,546,447              |
| 4035                    | 5309             | Banks School District                 | 1,411,633               |                      | 69,552    | -500          | -395,635                     | 1,085,050               |
| 4062                    | 5139             | Beaverton School District             | 92,609,796              |                      | 4,688,005 | -500          | -23,265,342                  | 74,031,959              |
| 4062                    | 5330             | Beaverton School District             | 66,841,273              |                      | 3,604,411 | -500          | -8,350,424                   | 62,094,760              |
| 3291                    | 5006             | Bend-La Pine Public Schools           | 24,935,013              |                      | 1,251,656 | -500          | -6,317,642                   | 19,868,527              |
| 3291                    | 5047             | Bend-La Pine Public Schools           | 15,150,016              |                      | 760,448   | -500          | -3,839,560                   | 12,070,404              |
| 3291                    | 5104             | Bend-La Pine Public Schools           | 2,814,672               |                      | 141,647   | -500          | -701,675                     | 2,254,143               |
| 3291                    | 5435             | Bend-La Pine Public Schools           | 1,378,317               |                      | 75,701    | -500          | -113,706                     | 1,339,812               |
| 3510                    | 5442             | Bethel School District                | 1,460,398               |                      | 79,829    | -500          | -117,346                     | 1,422,381               |
| 3510                    | 5466             | Bethel School District                | 61,925,155              |                      | 3,353,393 | -500          | -5,921,209                   | 59,356,838              |
| 3451                    | 5434             | Black Butte School District           | 152,500                 |                      | 8,395     | -500          | -11,783                      | 148,612                 |
| 3283                    | 5005             | Brookings-Harbor School District #17C | 4,557,807               |                      | 228,701   | -500          | -1,156,401                   | 3,629,608               |
| 3283                    | 5103             | Brookings-Harbor School District #17C | 2,829,295               |                      | 142,383   | -500          | -705,212                     | 2,265,966               |
| 3320                    | 5363             | Camas Valley School District #21      | 357,422                 |                      | 19,458    | -500          | -39,218                      | 337,161                 |
| 4333                    | 5039             | Canby School District                 | 11,653,323              |                      | 583,806   | -500          | -2,973,732                   | 9,262,898               |
| 4333                    | 5084             | Canby School District                 | 14,773,255              |                      | 740,197   | -500          | -3,769,732                   | 11,743,220              |
| 4334                    | 5085             | Cascade School District #5            | 9,320,013               |                      | 453,050   | -500          | -2,645,202                   | 7,127,361               |
| 3859                    | 5060             | Central School District #13J          | 13,438,874              |                      | 668,749   | -500          | -3,343,707                   | 10,763,415              |
| 4259                    | 5140             | Clackamas Education Service District  | 9,550,608               |                      | 455,208   | -500          | -3,109,890                   | 6,895,425               |
| 3179                    | 5045             | Clatsop County School District #1C    | 14,639,440              |                      | 721,678   | -500          | -3,875,820                   | 11,484,799              |
| 3116                    | 5430             | Colton School District #53            | 792,231                 |                      | 43,449    | -500          | -69,731                      | 765,449                 |
| 3242                    | 5310             | Coos Bay School District #9           | 5,256,729               |                      | 261,745   | -500          | -1,271,481                   | 4,246,492               |
| 3039                    | 5002             | Corvallis School District #509J       | 15,358,500              |                      | 763,257   | -500          | -4,145,689                   | 11,975,568              |
| 3039                    | 5141             | Corvallis School District #509J       | 2,255,077               |                      | 112,366   | -500          | -596,441                     | 1,770,501               |
| 3039                    | 5319             | Corvallis School District #509J       | 7,073,443               |                      | 367,420   | -500          | -1,343,817                   | 6,096,546               |
| 3970                    | 5387             | Cove School District                  | 630,931                 |                      | 35,047    | -500          | -39,648                      | 625,831                 |
| 3502                    | 5311             | Creswell School District #40          | 1,841,924               |                      | 93,303    | -500          | -435,700                     | 1,499,026               |
| 3274                    | 5004             | Crook County School District          | 6,923,741               |                      | 336,567   | -500          | -2,122,087                   | 5,137,721               |
| 3274                    | 5046             | Crook County School District          | 9,159,742               |                      | 445,537   | -500          | -2,798,411                   | 6,806,369               |

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|-------------------------|------------------|-----------------------------------------|-------------------------|----------------------|-----------|---------------|------------------------------|-------------------------|
| <b>School Districts</b> |                  |                                         |                         |                      |           |               |                              |                         |
| <b>School</b>           |                  |                                         |                         |                      |           |               |                              |                         |
| 3850                    | 5459             | Dallas School District                  | 35,736,693              |                      | 1,944,137 | -500          | -3,184,357                   | 34,495,974              |
| 3843                    | 5312             | David Douglas School District           | 14,711,525              |                      | 748,703   | -500          | -3,421,080                   | 12,038,648              |
| 4291                    | 5030             | Dayton Public Schools                   | 2,356,533               |                      | 118,115   | -500          | -593,922                     | 1,880,226               |
| 4291                    | 5076             | Dayton Public Schools                   | 3,173,618               |                      | 158,948   | -500          | -805,513                     | 2,526,553               |
| 4291                    | 5397             | Dayton Public Schools                   | 125,993                 |                      | 6,856     | -500          | -12,589                      | 119,759                 |
| 4237                    | 5070             | Douglas Education Service District      | 2,384,312               |                      | 116,240   | -500          | -764,846                     | 1,735,207               |
| 4012                    | 5365             | Dufur Schools                           | 126,373                 |                      | 6,814     | -500          | -14,391                      | 118,295                 |
| 3927                    | 5063             | Echo School District                    | 1,019,382               |                      | 50,689    | -500          | -265,988                     | 803,584                 |
| 3927                    | 5453             | Echo School District                    | 2,959,346               |                      | 160,862   | -500          | -291,242                     | 2,828,466               |
| 4323                    | 5142             | Estacada School District #108           | 6,529,577               |                      | 323,081   | -500          | -1,895,593                   | 4,956,565               |
| 3473                    | 5108             | Eugene School District 4J               | 29,548,773              |                      | 1,462,917 | -500          | -7,262,689                   | 23,748,500              |
| 3887                    | 5061             | Falls City School District              | 1,168,912               |                      | 57,762    | -500          | -374,614                     | 851,560                 |
| 3494                    | 5014             | Fern Ridge School District              | 4,786,147               |                      | 240,671   | -500          | -1,152,814                   | 3,873,504               |
| 4405                    | 5390             | Forest Grove Community School           | 67,951                  |                      | 3,706     | -500          | -6,333                       | 64,824                  |
| 4313                    | 5143             | Forest Grove School District            | 14,298,983              |                      | 727,044   | -500          | -3,581,960                   | 11,443,567              |
| 4313                    | 5398             | Forest Grove School District            | 4,115,191               |                      | 226,036   | -500          | -373,149                     | 3,967,577               |
| 4034                    | 5025             | Gaston Public Schools                   | 1,286,217               |                      | 62,959    | -500          | -370,228                     | 978,448                 |
| 4034                    | 5067             | Gaston Public Schools                   | 1,744,825               |                      | 85,611    | -500          | -496,461                     | 1,333,474               |
| 4329                    | 5081             | Gervais School District #1              | 7,598,843               |                      | 382,917   | -500          | -1,648,805                   | 6,332,454               |
| 4329                    | 5447             | Gervais School District #1              | 3,617,365               |                      | 197,671   | -500          | -269,514                     | 3,545,022               |
| 3160                    | 5044             | Gladstone School District #115          | 12,854,970              |                      | 617,451   | -500          | -4,062,444                   | 9,409,477               |
| 3316                    | 5008             | Glide School District #12               | 2,048,426               |                      | 100,731   | -500          | -566,862                     | 1,581,794               |
| 4219                    | 5411             | Grant County Education Service District | 399,560                 |                      | 21,555    | -500          | -46,008                      | 374,607                 |
| 4260                    | 5116             | Greater Albany School District #8J      | 22,646,211              |                      | 1,136,319 | -500          | -5,608,856                   | 18,173,175              |
| 4332                    | 5038             | Gresham-Barlow School District #10      | 25,323,352              |                      | 1,244,116 | -500          | -6,924,603                   | 19,642,364              |
| 4332                    | 5083             | Gresham-Barlow School District #10      | 17,676,347              |                      | 869,278   | -500          | -4,807,159                   | 13,737,965              |
| 4332                    | 5478             | Gresham-Barlow School District #10      | 3,728,066               |                      | 213,245   | -500          | 0                            | 3,940,811               |
| 4326                    | 5036             | Harney County School District #3        | 7,068,662               |                      | 388,323   | -500          | -673,099                     | 6,783,386               |
| 4326                    | 5080             | Harney County School District #3        | 10,468,713              |                      | 579,299   | -500          | -638,786                     | 10,408,726              |
| 4258                    | 5027             | Hermiston School District #8R           | 7,673,902               |                      | 374,026   | -500          | -2,315,194                   | 5,732,234               |
| 4258                    | 5115             | Hermiston School District #8R           | 4,047,281               |                      | 197,356   | -500          | -1,217,797                   | 3,026,340               |
| 4258                    | 5482             | Hermiston School District #8R           | 59,693,621              |                      | 3,259,069 | -500          | -5,576,843                   | 57,375,347              |
| 4252                    | 5071             | High Desert Education Service District  | 6,158,422               |                      | 294,735   | -500          | -2,030,326                   | 4,422,331               |

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|------------------------------|------------------|---------------------------------------------|-------------------------|----------------------|-----------|---------------|------------------------------|-------------------------|
| ----- School Districts ----- |                  |                                             |                         |                      |           |               |                              |                         |
| ----- School -----           |                  |                                             |                         |                      |           |               |                              |                         |
| 4252                         | 5386             | High Desert Education Service District      | 717,082                 |                      | 38,783    | -500          | -80,624                      | 674,741                 |
| 4341                         | 5144             | Hillsboro School District #1J               | 49,454,830              |                      | 2,457,663 | -500          | -12,984,015                  | 38,927,978              |
| 4341                         | 5331             | Hillsboro School District #1J               | 33,317,190              |                      | 1,781,802 | -500          | -4,336,863                   | 30,761,630              |
| 3409                         | 5012             | Hood River County School District           | 10,230,880              |                      | 502,231   | -500          | -3,119,821                   | 7,612,791               |
| 3409                         | 5106             | Hood River County School District           | 6,004,821               |                      | 295,138   | -500          | -1,818,875                   | 4,480,585               |
| 4223                         | 5113             | InterMountain Education Service District    | 1,453,948               |                      | 68,931    | -500          | -478,698                     | 1,043,681               |
| 4223                         | 5325             | InterMountain Education Service District    | 5,119,526               |                      | 244,201   | -500          | -1,641,728                   | 3,721,499               |
| 4223                         | 5464             | InterMountain Education Service District    | 12,491,912              |                      | 671,222   | -500          | -1,453,095                   | 11,709,539              |
| 4220                         | 5438             | Jefferson County Education Service District | 61,238                  |                      | 3,326     | -500          | -6,348                       | 57,717                  |
| 4220                         | 5454             | Jefferson County Education Service District | 2,084,257               |                      | 112,898   | -500          | -225,196                     | 1,971,459               |
| 3729                         | 5055             | Jefferson School District #14Cj             | 5,232,294               |                      | 266,730   | -500          | -1,261,208                   | 4,237,316               |
| 4315                         | 5033             | John Day School District                    | 2,835,508               |                      | 142,556   | -500          | -742,435                     | 2,235,129               |
| 3520                         | 5345             | Junction City School District #69           | 13,905,214              |                      | 755,851   | -500          | -1,331,728                   | 13,328,836              |
| 3520                         | 5369             | Junction City School District #69           | 512,515                 |                      | 27,879    | -500          | -48,454                      | 491,440                 |
| 3965                         | 5023             | La Grande Public Schools                    | 5,220,452               |                      | 260,207   | -500          | -1,364,216                   | 4,115,942               |
| 3965                         | 5145             | La Grande Public Schools                    | 1,552,189               |                      | 78,751    | -500          | -360,586                     | 1,269,854               |
| 3965                         | 5452             | La Grande Public Schools                    | 17,629,025              |                      | 960,537   | -500          | -1,691,340                   | 16,897,722              |
| 3461                         | 5462             | Lake County School District #7              | 9,572,720               |                      | 517,620   | -500          | -1,042,671                   | 9,047,169               |
| 4268                         | 5028             | Lake Oswego School District                 | 16,590,730              |                      | 821,341   | -500          | -4,549,909                   | 12,861,662              |
| 4268                         | 5073             | Lake Oswego School District                 | 10,781,922              |                      | 534,555   | -500          | -2,935,420                   | 8,380,558               |
| 4276                         | 5313             | Lane County Education Service District      | 3,165,033               |                      | 149,190   | -500          | -1,066,125                   | 2,247,598               |
| 3579                         | 5015             | Lincoln County School District              | 28,152,071              |                      | 1,502,085 | -500          | -3,516,405                   | 26,137,251              |
| 3579                         | 5053             | Lincoln County School District              | 40,494,260              |                      | 2,204,219 | -500          | -4,298,111                   | 38,399,868              |
| 3447                         | 5013             | Madras School District                      | 7,940,185               |                      | 390,941   | -500          | -2,306,009                   | 6,024,618               |
| 3447                         | 5416             | Madras School District                      | 1,392,346               |                      | 76,069    | -500          | -130,352                     | 1,337,563               |
| 3447                         | 5467             | Madras School District                      | 28,677,089              |                      | 1,554,604 | -500          | -3,071,992                   | 27,159,202              |
| 4142                         | 5026             | McMinnville Schools                         | 10,743,030              |                      | 532,014   | -500          | -2,893,324                   | 8,381,220               |
| 4142                         | 5112             | McMinnville Schools                         | 7,183,921               |                      | 356,145   | -500          | -1,922,415                   | 5,617,151               |
| 4288                         | 5920             | Medford School District #549C               | 15,480,959              |                      | 769,701   | -500          | -4,023,485                   | 12,226,674              |
| 4335                         | 5040             | Milton-Freewater Unified School District #7 | 4,317,421               |                      | 217,041   | -500          | -924,902                     | 3,609,060               |
| 4335                         | 5086             | Milton-Freewater Unified School District #7 | 5,121,132               |                      | 256,638   | -500          | -1,179,551                   | 4,197,719               |
| 4335                         | 5455             | Milton-Freewater Unified School District #7 | 7,436,133               |                      | 408,599   | -500          | -593,571                     | 7,250,661               |
| 4423                         | 5368             | Molalla River Academy                       | 140,910                 |                      | 7,735     | -500          | -13,069                      | 135,076                 |

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| ----- School Districts ----- |                  |                                        |                         |                      |           |               |                              |                         |
| ----- School -----           |                  |                                        |                         |                      |           |               |                              |                         |
| 4331                         | 5037             | Molalla River School District          | 8,220,890               |                      | 420,557   | -500          | -1,759,164                   | 6,881,784               |
| 4331                         | 5082             | Molalla River School District          | 12,524,572              |                      | 643,629   | -500          | -2,536,640                   | 10,631,061              |
| 4340                         | 5041             | Monroe School District #1J             | 1,342,784               |                      | 68,007    | -500          | -282,325                     | 1,127,966               |
| 3372                         | 5343             | Monument School District #8            | 1,322,431               |                      | 71,937    | -500          | -137,008                     | 1,256,861               |
| 3809                         | 5019             | Morrow County Schools                  | 4,580,618               |                      | 220,602   | -500          | -1,302,339                   | 3,498,381               |
| 3809                         | 5465             | Morrow County Schools                  | 16,378,195              |                      | 884,980   | -500          | -1,629,314                   | 15,633,361              |
| 4238                         | 5114             | Multnomah Education Service District   | 15,407,847              |                      | 757,617   | -500          | -4,478,324                   | 11,686,639              |
| 4238                         | 5480             | Multnomah Education Service District   | 58,208,432              |                      | 3,192,144 | -500          | -4,940,852                   | 56,459,224              |
| 4336                         | 5119             | Nestucca Valley School District #101   | 1,315,331               |                      | 62,385    | -500          | -415,258                     | 961,957                 |
| 4135                         | 5068             | Newberg School District #29Jt          | 25,261,540              |                      | 1,271,741 | -500          | -6,239,690                   | 20,293,091              |
| 3245                         | 5146             | North Bend Public Schools              | 5,334,228               |                      | 266,035   | -500          | -1,331,912                   | 4,267,851               |
| 4321                         | 5035             | North Clackamas School District #12    | 32,333,797              |                      | 1,618,504 | -500          | -8,122,478                   | 25,829,323              |
| 4321                         | 5079             | North Clackamas School District #12    | 40,035,934              |                      | 2,005,213 | -500          | -10,020,718                  | 32,019,929              |
| 3463                         | 5439             | North Lake School District #14         | 306,465                 |                      | 16,563    | -500          | -34,727                      | 287,801                 |
| 3730                         | 5056             | North Marion School District #15       | 7,508,121               |                      | 384,742   | -500          | -1,717,409                   | 6,174,955               |
| 3730                         | 5449             | North Marion School District #15       | 13,891,219              |                      | 762,907   | -500          | -1,209,733                   | 13,443,894              |
| 4342                         | 5087             | North Santiam School District #29J     | 11,545,677              |                      | 594,002   | -500          | -2,407,038                   | 9,732,141               |
| 4342                         | 5468             | North Santiam School District #29J     | 13,510,477              |                      | 739,450   | -500          | -1,222,127                   | 13,027,300              |
| 4381                         | 5066             | North Wasco County School District #21 | 10,388,478              |                      | 491,602   | -500          | -3,504,328                   | 7,375,252               |
| 3307                         | 5395             | Oakland School District                | 710,607                 |                      | 38,764    | -500          | -70,081                      | 678,790                 |
| 3524                         | 5451             | Oakridge School District               | 6,276,324               |                      | 342,443   | -500          | -553,862                     | 6,064,406               |
| 3684                         | 5017             | Ontario School District #8C            | 6,695,807               |                      | 334,263   | -500          | -1,776,125                   | 5,253,445               |
| 3122                         | 5102             | Oregon City School District #62        | 24,142,421              |                      | 1,206,337 | -500          | -5,603,112                   | 19,745,147              |
| 3122                         | 5474             | Oregon City School District #62        | 68,486,864              |                      | 3,735,628 | -500          | -5,803,851                   | 66,418,140              |
| 4345                         | 5432             | Oregon Trail School District 46        | 1,569,424               |                      | 85,864    | -500          | -134,013                     | 1,520,775               |
| 3462                         | 5421             | Paisley School District                | 313,592                 |                      | 17,241    | -500          | -25,210                      | 305,122                 |
| 3820                         | 5342             | Parkrose School District               | 21,464,229              |                      | 1,167,977 | -500          | -2,014,177                   | 20,617,530              |
| 3820                         | 5483             | Parkrose School District               | 26,271,628              |                      | 1,439,706 | -500          | -2,115,917                   | 25,594,917              |
| 3931                         | 5022             | Pendleton School District #16R         | 8,777,617               |                      | 443,034   | -500          | -2,221,806                   | 6,998,346               |
| 3931                         | 5064             | Pendleton School District #16R         | 11,288,744              |                      | 570,069   | -500          | -2,848,280                   | 9,010,032               |
| 3043                         | 5003             | Philomath School District #17J         | 3,604,293               |                      | 176,972   | -500          | -1,005,329                   | 2,775,436               |
| 3414                         | 5107             | Phoenix-Talent School District         | 8,189,568               |                      | 396,620   | -500          | -2,138,145                   | 6,447,543               |
| 3414                         | 5385             | Phoenix-Talent School District         | 2,155,828               |                      | 116,962   | -500          | -189,290                     | 2,083,000               |

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## Reconciliation of Side Accounts as of December 31, 2023

| Employer Number         | Side Fund Number | Employer Name                   | Side Account 12/31/2022 | Deposits during 2023 | Interest   | Admin Expense | Rate Relief for 1/1 to 12/31 | Side Account 12/31/2023 |
|-------------------------|------------------|---------------------------------|-------------------------|----------------------|------------|---------------|------------------------------|-------------------------|
| <b>School Districts</b> |                  |                                 |                         |                      |            |               |                              |                         |
| <b>School</b>           |                  |                                 |                         |                      |            |               |                              |                         |
| 3958                    | 5147             | Pilot Rock School District #2R  | 1,403,967               |                      | 67,597     | -500          | -396,171                     | 1,074,893               |
| 3470                    | 5396             | Pleasant Hill School District   | 370,958                 |                      | 20,142     | -500          | -37,355                      | 353,245                 |
| 3818                    | 5020             | Portland Public Schools         | 162,389,815             |                      | 8,166,100  | -500          | -37,912,492                  | 132,642,923             |
| 3818                    | 5057             | Portland Public Schools         | 215,783,033             |                      | 10,888,506 | -500          | -47,849,208                  | 178,821,831             |
| 3818                    | 5389             | Portland Public Schools         | 13,597,933              |                      | 751,456    | -500          | -971,557                     | 13,377,331              |
| 3818                    | 5446             | Portland Public Schools         | 382,745,635             |                      | 20,946,949 | -500          | -31,001,130                  | 372,690,954             |
| 4403                    | 5357             | Portland Village School         | 243,520                 |                      | 12,970     | -500          | -32,381                      | 223,609                 |
| 3370                    | 5344             | Prairie City School District #4 | 1,289,562               |                      | 68,354     | -500          | -203,290                     | 1,154,126               |
| 4320                    | 5148             | Rainier School District #13     | 3,728,351               |                      | 187,322    | -500          | -912,743                     | 3,002,430               |
| 4311                    | 5118             | Redmond School District #2J     | 15,659,181              |                      | 773,795    | -500          | -4,126,489                   | 12,305,987              |
| 4311                    | 5458             | Redmond School District #2J     | 64,759,824              |                      | 3,517,848  | -500          | -6,254,135                   | 62,023,037              |
| 4311                    | 5494             | Redmond School District #2J     | 0                       | 1,250,000            | 51,306     | -1,500        | 0                            | 1,299,806               |
| 4312                    | 5032             | Reedsport School District       | 1,981,452               |                      | 100,023    | -500          | -484,108                     | 1,596,867               |
| 3824                    | 5058             | Reynolds School District        | 66,503,066              |                      | 3,233,832  | -500          | -19,443,959                  | 50,292,438              |
| 3847                    | 5059             | Riverdale School                | 2,951,257               |                      | 146,144    | -500          | -770,133                     | 2,326,768               |
| 3310                    | 5007             | Roseburg Public Schools         | 14,821,363              |                      | 739,549    | -500          | -3,859,816                   | 11,700,597              |
| 3310                    | 5105             | Roseburg Public Schools         | 8,304,433               |                      | 414,260    | -500          | -2,164,047                   | 6,554,145               |
| 3310                    | 5339             | Roseburg Public Schools         | 8,981,857               |                      | 490,670    | -500          | -878,684                     | 8,593,342               |
| 3310                    | 5456             | Roseburg Public Schools         | 29,592,534              |                      | 1,610,752  | -500          | -2,812,263                   | 28,390,522              |
| 3735                    | 5018             | Salem-Keizer Public Schools     | 74,245,353              |                      | 3,688,277  | -500          | -19,116,532                  | 58,816,597              |
| 3735                    | 5111             | Salem-Keizer Public Schools     | 45,351,594              |                      | 2,255,030  | -500          | -11,609,142                  | 35,996,981              |
| 3735                    | 5329             | Salem-Keizer Public Schools     | 44,780,289              |                      | 2,395,847  | -500          | -5,670,558                   | 41,505,079              |
| 3665                    | 5110             | Santiam Canyon School District  | 2,462,788               |                      | 123,449    | -500          | -641,477                     | 1,944,260               |
| 3647                    | 5419             | Scio School District #95C       | 2,356,175               |                      | 129,284    | -500          | -195,021                     | 2,289,939               |
| 3187                    | 5138             | Seaside Schools                 | 5,359,717               |                      | 265,645    | -500          | -1,521,331                   | 4,103,531               |
| 4440                    | 5429             | Sheridan Allprep Academy        | 387,822                 |                      | 18,444     | -500          | -109,213                     | 296,553                 |
| 4144                    | 5383             | Sheridan School District #48J   | 561,566                 |                      | 30,542     | -500          | -54,487                      | 537,122                 |
| 4337                    | 5426             | Sherman County School District  | 1,906,263               |                      | 104,743    | -500          | -162,477                     | 1,848,029               |
| 4317                    | 5034             | Sherwood School District #88J   | 4,423,627               |                      | 225,440    | -500          | -1,082,141                   | 3,566,426               |
| 4317                    | 5149             | Sherwood School District #88J   | 2,282,869               |                      | 116,403    | -500          | -556,255                     | 1,842,517               |
| 4270                    | 5074             | Silver Falls School District    | 8,634,057               |                      | 427,301    | -500          | -2,381,507                   | 6,679,351               |
| 4270                    | 5117             | Silver Falls School District    | 1,957,332               |                      | 97,273     | -500          | -526,723                     | 1,527,382               |
| 4270                    | 5460             | Silver Falls School District    | 32,207,552              |                      | 1,750,810  | -500          | -3,255,516                   | 30,702,346              |

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## Reconciliation of Side Accounts as of December 31, 2023

| Employer Number         | Side Fund Number | Employer Name                         | Side Account 12/31/2022 | Deposits during 2023 | Interest  | Admin Expense | Rate Relief for 1/1 to 12/31 | Side Account 12/31/2023 |
|-------------------------|------------------|---------------------------------------|-------------------------|----------------------|-----------|---------------|------------------------------|-------------------------|
| <b>School Districts</b> |                  |                                       |                         |                      |           |               |                              |                         |
| <b>School</b>           |                  |                                       |                         |                      |           |               |                              |                         |
| 3296                    | 5048             | Sisters School District               | 6,032,465               |                      | 291,361   | -500          | -1,846,253                   | 4,477,072               |
| 3537                    | 5109             | Siuslaw School District #97J          | 5,110,350               |                      | 244,503   | -500          | -1,635,055                   | 3,719,298               |
| 3506                    | 5052             | South Lane School District            | 16,331,264              |                      | 860,004   | -500          | -2,099,959                   | 15,090,809              |
| 3506                    | 5479             | South Lane School District            | 25,671,478              |                      | 1,429,713 | -500          | -1,420,777                   | 25,679,915              |
| 3319                    | 5009             | South Umpqua School District          | 7,128,018               |                      | 379,891   | -500          | -963,329                     | 6,544,081               |
| 3319                    | 5049             | South Umpqua School District          | 7,057,003               |                      | 362,749   | -500          | -1,414,107                   | 6,005,145               |
| 3487                    | 5150             | Springfield School District #19       | 32,081,692              |                      | 1,616,461 | -500          | -7,637,027                   | 26,060,626              |
| 3487                    | 5461             | Springfield School District #19       | 97,455,945              |                      | 5,325,652 | -500          | -8,612,255                   | 94,168,841              |
| 4279                    | 5029             | St Helens School District #502        | 7,815,048               |                      | 387,832   | -500          | -2,079,429                   | 6,122,951               |
| 4279                    | 5075             | St Helens School District #502        | 11,198,147              |                      | 555,637   | -500          | -2,982,183                   | 8,771,101               |
| 3942                    | 5065             | Stanfield School District             | 2,607,630               |                      | 132,130   | -500          | -653,791                     | 2,085,468               |
| 3353                    | 5011             | Sutherlin School District #130        | 3,539,699               |                      | 177,381   | -500          | -841,060                     | 2,875,520               |
| 3353                    | 5051             | Sutherlin School District #130        | 4,497,166               |                      | 225,406   | -500          | -1,067,296                   | 3,654,776               |
| 3618                    | 5016             | Sweet Home School District #55        | 6,123,739               |                      | 305,381   | -500          | -1,457,362                   | 4,971,258               |
| 3618                    | 5054             | Sweet Home School District #55        | 6,864,217               |                      | 342,154   | -500          | -1,638,373                   | 5,567,498               |
| 3618                    | 5415             | Sweet Home School District #55        | 2,447,428               | 1,000,000            | 153,603   | -500          | -151,944                     | 3,448,587               |
| 4380                    | 5379             | The Emerson School                    | 119,387                 |                      | 6,484     | -500          | -12,287                      | 113,084                 |
| 4338                    | 5120             | Three Rivers U J School District      | 14,775,704              |                      | 733,143   | -500          | -3,718,568                   | 11,789,779              |
| 4316                    | 5314             | Tigard-Tualatin School District #23J  | 14,973,884              |                      | 734,116   | -500          | -3,842,491                   | 11,865,009              |
| 3902                    | 5062             | Tillamook Public Schools              | 12,405,692              |                      | 628,715   | -500          | -2,718,915                   | 10,314,992              |
| 3902                    | 5448             | Tillamook Public Schools              | 12,172,866              |                      | 661,876   | -500          | -1,147,997                   | 11,686,245              |
| 3928                    | 5021             | Umatilla School District #6R          | 2,509,216               |                      | 122,054   | -500          | -750,913                     | 1,879,857               |
| 3928                    | 5457             | Umatilla School District #6R          | 9,591,544               |                      | 518,928   | -500          | -1,032,570                   | 9,077,403               |
| 3966                    | 5024             | Union County School District          | 1,112,676               |                      | 53,153    | -500          | -366,214                     | 799,115                 |
| 3195                    | 5151             | Warrenton-Hammond School District     | 2,024,822               |                      | 97,245    | -500          | -578,182                     | 1,543,385               |
| 3075                    | 5101             | West Linn School District             | 19,448,032              |                      | 967,902   | -500          | -4,617,541                   | 15,797,893              |
| 3075                    | 5463             | West Linn School District             | 102,557,386             |                      | 5,585,407 | -500          | -8,925,715                   | 99,216,578              |
| 4254                    | 5072             | Willamette Education Service District | 9,471,364               |                      | 441,921   | -500          | -3,635,124                   | 6,277,661               |
| 4254                    | 5077             | Willamette Education Service District | 2,884,478               |                      | 136,470   | -500          | -1,043,063                   | 1,977,385               |
| 4254                    | 5152             | Willamette Education Service District | 1,227,777               |                      | 56,677    | -500          | -490,853                     | 793,102                 |
| 4314                    | 5315             | Willamina School District #30J        | 1,098,943               |                      | 55,344    | -500          | -258,983                     | 894,804                 |
| 4314                    | 5486             | Willamina School District #30J        | 247,595                 |                      | 14,162    | -500          | 0                            | 261,257                 |
| 3349                    | 5010             | Winston-Dillard Schools               | 6,651,781               |                      | 354,254   | -500          | -775,089                     | 6,230,447               |

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## Reconciliation of Side Accounts as of December 31, 2023

| Employer<br>Number           | Side<br>Fund<br>Number | Employer Name                      | Side<br>Account<br>12/31/2022 | Deposits<br>during<br>2023 | Interest | Admin<br>Expense | Rate Relief for<br>1/1 to 12/31 | Side<br>Account<br>12/31/2023 |
|------------------------------|------------------------|------------------------------------|-------------------------------|----------------------------|----------|------------------|---------------------------------|-------------------------------|
| ----- School Districts ----- |                        |                                    |                               |                            |          |                  |                                 |                               |
| ----- School -----           |                        |                                    |                               |                            |          |                  |                                 |                               |
| 3349                         | 5050                   | Winston-Dillard Schools            | 8,148,929                     |                            | 420,758  | -500             | -1,679,304                      | 6,889,882                     |
| 4166                         | 5069                   | Yamhill-Carlton School District #1 | 10,296,276                    |                            | 541,535  | -500             | -1,696,138                      | 9,141,174                     |



## Reconciliation of Side Accounts as of December 31, 2023

| Employer Number | Side Fund Number | Employer Name                     | Side Account 12/31/2022 | Deposits during 2023 | Interest  | Admin Expense | Rate Relief for 1/1 to 12/31 | Side Account 12/31/2023 |
|-----------------|------------------|-----------------------------------|-------------------------|----------------------|-----------|---------------|------------------------------|-------------------------|
| SLGRP           |                  |                                   |                         |                      |           |               |                              |                         |
| CC              |                  |                                   |                         |                      |           |               |                              |                         |
| 2901            | 5132             | Blue Mountain Community College   | 6,271,911               |                      | 323,635   | -500          | -1,156,324                   | 5,438,722               |
| 2999            | 5093             | Central Oregon Community College  | 7,699,407               |                      | 394,026   | -500          | -1,840,457                   | 6,252,475               |
| 2919            | 5091             | Chemeketa Community College       | 17,444,979              |                      | 894,059   | -500          | -3,949,003                   | 14,389,534              |
| 2919            | 5099             | Chemeketa Community College       | 14,610,128              |                      | 749,787   | -500          | -3,287,284                   | 12,072,132              |
| 2919            | 5410             | Chemeketa Community College       | 6,807,329               |                      | 375,965   | -500          | -519,411                     | 6,663,383               |
| 2919            | 5469             | Chemeketa Community College       | 51,061,848              |                      | 2,804,944 | -500          | -4,337,908                   | 49,528,385              |
| 2908            | 5097             | Clackamas Community College       | 8,504,955               |                      | 436,527   | -500          | -1,931,263                   | 7,009,719               |
| 2908            | 5133             | Clackamas Community College       | 7,596,640               |                      | 389,965   | -500          | -1,720,528                   | 6,265,577               |
| 2908            | 5470             | Clackamas Community College       | 45,659,516              |                      | 2,508,642 | -500          | -3,965,569                   | 44,202,088              |
| 2900            | 5134             | Clatsop Community College         | 3,843,102               |                      | 193,713   | -500          | -929,256                     | 3,107,059               |
| 2996            | 5092             | Columbia Gorge Community College  | 2,271,127               |                      | 109,375   | -500          | -654,043                     | 1,725,959               |
| 2906            | 5316             | Klamath Community College         | 173,767                 |                      | 8,837     | -500          | -42,400                      | 139,704                 |
| 2904            | 5089             | Lane Community College            | 40,306,967              |                      | 2,077,620 | -500          | -8,262,310                   | 34,121,777              |
| 2904            | 5481             | Lane Community College            | 66,628,239              |                      | 3,675,291 | -500          | -4,752,911                   | 65,550,119              |
| 2910            | 5098             | Linn-Benton Community College     | 16,561,054              |                      | 842,621   | -500          | -3,516,386                   | 13,886,789              |
| 2905            | 5090             | Mt Hood Community College         | 36,125,314              |                      | 1,856,708 | -500          | -7,564,248                   | 30,417,274              |
| 2905            | 5471             | Mt Hood Community College         | 54,627,710              |                      | 2,980,979 | -500          | -4,962,606                   | 52,645,583              |
| 2995            | 5135             | Oregon Coast Community College    | 1,058,062               |                      | 52,297    | -500          | -291,132                     | 818,727                 |
| 2918            | 5094             | Portland Community College        | 76,786,386              |                      | 3,872,306 | -500          | -18,889,695                  | 61,768,497              |
| 2918            | 5341             | Portland Community College        | 179,459,377             |                      | 9,779,066 | -500          | -17,640,821                  | 171,597,121             |
| 2922            | 5136             | Rogue Community College           | 11,514,385              |                      | 589,567   | -500          | -2,461,889                   | 9,641,563               |
| 2922            | 5473             | Rogue Community College           | 28,979,880              |                      | 1,589,593 | -500          | -2,393,108                   | 28,175,865              |
| 2998            | 5100             | Southwestern Community College    | 8,098,539               |                      | 419,348   | -500          | -1,628,951                   | 6,888,435               |
| 2997            | 5137             | Tillamook Bay Community College   | 680,447                 |                      | 36,135    | -500          | -91,460                      | 624,621                 |
| 2902            | 5088             | Treasure Valley Community College | 9,476,182               |                      | 489,528   | -500          | -1,928,198                   | 8,037,012               |
| 2903            | 5096             | Umpqua Community College          | 7,211,437               |                      | 358,626   | -500          | -1,723,524                   | 5,846,039               |
| 2903            | 5472             | Umpqua Community College          | 16,455,981              |                      | 893,532   | -500          | -1,517,004                   | 15,832,009              |
| City            |                  |                                   |                         |                      |           |               |                              |                         |
| 2178            | 5497             | City of Boardman                  | 0                       | 1,500,000            | 59,301    | -1,500        | -78,506                      | 1,479,294               |
| 2109            | 5418             | City of Canby                     | 795,587                 |                      | 43,639    | -500          | -68,628                      | 770,098                 |
| 2177            | 5378             | City of Condon                    | 58,786                  |                      | 3,190     | -500          | -6,638                       | 54,838                  |
| 2155            | 5166             | City of Corvallis                 | 5,003,523               |                      | 245,708   | -500          | -1,233,161                   | 4,015,569               |
| 2155            | 5346             | City of Corvallis                 | 6,089,169               |                      | 329,960   | -500          | -561,031                     | 5,857,598               |

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## Reconciliation of Side Accounts as of December 31, 2023

| Employer Number   | Side Fund Number | Employer Name         | Side Account 12/31/2022 | Deposits during 2023 | Interest | Admin Expense | Rate Relief for 1/1 to 12/31 | Side Account 12/31/2023 |
|-------------------|------------------|-----------------------|-------------------------|----------------------|----------|---------------|------------------------------|-------------------------|
| ----- SLGRP ----- |                  |                       |                         |                      |          |               |                              |                         |
| City              |                  |                       |                         |                      |          |               |                              |                         |
| 2202              | 5168             | City of Dallas        | 66,946                  |                      | 3,353    | -500          | -19,085                      | 50,714                  |
| 2202              | 5401             | City of Dallas        | 286,752                 |                      | 15,712   | -500          | -28,850                      | 273,115                 |
| 2245              | 5431             | City of Dundee        | 409,794                 |                      | 22,217   | -500          | -46,503                      | 385,008                 |
| 2299              | 5391             | City of Dunes City    | 31,597                  |                      | 1,692    | -500          | -4,039                       | 28,751                  |
| 2113              | 5496             | City of Grants Pass   | 0                       | 2,500,000            | 102,189  | -1,500        | -100,659                     | 2,500,029               |
| 2296              | 5376             | City of Happy Valley  | 2,133,214               |                      | 116,581  | -500          | -191,773                     | 2,057,522               |
| 2138              | 5425             | City of Hood River    | 2,588,369               |                      | 143,117  | -500          | -186,282                     | 2,544,703               |
| 2196              | 5399             | City of Hubbard       | 31,566                  |                      | 1,710    | -500          | -3,459                       | 29,316                  |
| 2148              | 5489             | City of Klamath Falls | 3,230,342               |                      | 178,580  | -500          | -232,252                     | 3,176,171               |
| 2298              | 5406             | City of Lincoln City  | 3,150,560               |                      | 172,037  | -500          | -299,220                     | 3,022,876               |
| 2170              | 5475             | City of Madras        | 487,585                 |                      | 26,676   | -500          | -44,351                      | 469,410                 |
| 2102              | 5164             | City of Medford       | 15,781,400              |                      | 795,742  | -500          | -3,832,029                   | 12,744,613              |
| 2163              | 5155             | City of Milwaukie     | 2,053,132               |                      | 104,643  | -500          | -456,709                     | 1,700,566               |
| 2157              | 5156             | City of Monmouth      | 925,725                 |                      | 45,908   | -500          | -249,487                     | 721,646                 |
| 2157              | 5392             | City of Monmouth      | 235,824                 |                      | 12,874   | -500          | -22,263                      | 225,935                 |
| 2157              | 5492             | City of Monmouth      | 244,744                 |                      | 13,999   | -500          | 0                            | 258,244                 |
| 2777              | 5126             | City of Newberg       | 1,563,115               |                      | 76,542   | -500          | -445,694                     | 1,193,463               |
| 2119              | 5157             | City of Oregon City   | 3,885,246               |                      | 194,157  | -500          | -966,161                     | 3,112,742               |
| 2154              | 5158             | City of Pendleton     | 2,171,171               |                      | 108,126  | -500          | -569,099                     | 1,709,698               |
| 2187              | 5382             | City of Philomath     | 1,212,934               |                      | 65,410   | -500          | -138,744                     | 1,139,100               |
| 2273              | 5043             | City of Silverton     | 413,467                 |                      | 21,101   | -500          | -93,024                      | 341,043                 |
| 2273              | 5381             | City of Silverton     | 644,870                 |                      | 35,437   | -500          | -53,796                      | 626,012                 |
| 2278              | 5498             | City of Springfield   | 0                       | 2,500,000            | 101,325  | -1,500        | 0                            | 2,599,825               |
| 2757              | 5373             | City of Stayton       | 616,042                 |                      | 34,350   | -500          | -32,934                      | 616,958                 |
| 2275              | 5402             | City of Toledo        | 689,263                 |                      | 37,744   | -500          | -52,897                      | 673,611                 |
| 2288              | 5364             | City of Tualatin      | 1,032,689               |                      | 56,628   | -500          | -89,276                      | 999,540                 |
| 2240              | 5414             | City of Wilsonville   | 4,781,041               |                      | 262,591  | -500          | -401,766                     | 4,641,366               |
| 2185              | 5424             | City of Wood Village  | 467,065                 |                      | 25,507   | -500          | -43,674                      | 448,398                 |
| 2303              | 5335             | City of Woodburn      | 3,522,842               |                      | 189,823  | -500          | -373,242                     | 3,338,924               |
| County            |                  |                       |                         |                      |          |               |                              |                         |
| 2021              | 5412             | Baker County          | 645,726                 |                      | 35,490   | -500          | -53,148                      | 627,568                 |
| 2040              | 5124             | Benton County         | 3,710,984               |                      | 182,123  | -500          | -1,033,139                   | 2,859,468               |
| 2040              | 5353             | Benton County         | 6,489,796               |                      | 351,770  | -500          | -672,130                     | 6,168,936               |

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## Reconciliation of Side Accounts as of December 31, 2023

| Employer Number          | Side Fund Number | Employer Name                       | Side Account 12/31/2022 | Deposits during 2023 | Interest  | Admin Expense | Rate Relief for 1/1 to 12/31 | Side Account 12/31/2023 |
|--------------------------|------------------|-------------------------------------|-------------------------|----------------------|-----------|---------------|------------------------------|-------------------------|
| <b>SLGRP</b>             |                  |                                     |                         |                      |           |               |                              |                         |
| <b>County</b>            |                  |                                     |                         |                      |           |               |                              |                         |
| 2036                     | 5123             | Clatsop County                      | 5,781,274               |                      | 291,035   | -500          | -1,419,627                   | 4,652,182               |
| 2017                     | 5165             | Columbia County                     | 1,698,751               |                      | 82,724    | -500          | -512,958                     | 1,268,017               |
| 2027                     | 5121             | Deschutes County                    | 3,351,420               |                      | 166,081   | -500          | -902,544                     | 2,614,457               |
| 2027                     | 5413             | Deschutes County                    | 17,658,421              |                      | 957,045   | -500          | -1,894,231                   | 16,720,735              |
| 2022                     | 5444             | Gilliam County                      | 4,406,258               |                      | 240,921   | -500          | -442,858                     | 4,203,821               |
| 2035                     | 5122             | Hood River County                   | 3,454,471               |                      | 171,651   | -500          | -922,415                     | 2,703,207               |
| 2005                     | 5317             | Jackson County                      | 4,977,827               |                      | 253,121   | -500          | -1,152,987                   | 4,077,462               |
| 2005                     | 5409             | Jackson County                      | 21,544,648              |                      | 1,182,992 | -500          | -1,797,479                   | 20,929,661              |
| 2000                     | 5495             | Lake County                         | 1,648,374               |                      | 90,982    | -500          | -119,555                     | 1,619,301               |
| 2043                     | 5404             | Lincoln County                      | 417,374                 |                      | 23,186    | -500          | -27,975                      | 412,085                 |
| 2009                     | 5163             | Marion County                       | 11,574,214              |                      | 584,534   | -500          | -2,765,727                   | 9,392,521               |
| 2038                     | 5332             | Multnomah County                    | 26,115,582              |                      | 1,407,030 | -500          | -3,035,406                   | 24,486,706              |
| 2038                     | 5336             | Multnomah County                    | 26,969,333              |                      | 1,464,671 | -500          | -2,749,589                   | 25,683,915              |
| 2038                     | 5347             | Multnomah County                    | 27,269,556              |                      | 1,406,807 | -500          | -5,397,187                   | 23,278,675              |
| 2038                     | 5367             | Multnomah County                    | 29,228,186              |                      | 1,520,772 | -500          | -5,363,729                   | 25,384,729              |
| 2038                     | 5493             | Multnomah County                    | 25,033,775              |                      | 1,411,611 | -500          | -981,896                     | 25,462,990              |
| 2016                     | 5361             | Sherman County                      | 1,513,742               |                      | 83,006    | -500          | -131,519                     | 1,464,728               |
| 2013                     | 5161             | Umatilla County                     | 5,559,006               |                      | 269,434   | -500          | -1,708,490                   | 4,119,450               |
| 2020                     | 5354             | Wasco County                        | 4,636,955               |                      | 252,856   | -500          | -398,881                     | 4,490,429               |
| 2020                     | 5443             | Wasco County                        | 3,975,323               |                      | 216,495   | -500          | -351,368                     | 3,839,949               |
| 2020                     | 5477             | Wasco County                        | 1,880,878               |                      | 102,402   | -500          | -165,028                     | 1,817,752               |
| 2020                     | 5504             | Wasco County                        | 0                       | 2,020,800            | 1,384     | -1,500        | 0                            | 2,020,684               |
| 2011                     | 5374             | Washington County                   | 18,183,915              |                      | 989,264   | -500          | -1,810,270                   | 17,362,409              |
| <b>Special Districts</b> |                  |                                     |                         |                      |           |               |                              |                         |
| 2745                     | 5153             | Clackamas County Fire District      | 5,131,317               |                      | 255,323   | -500          | -1,318,987                   | 4,067,153               |
| 2761                     | 5358             | Clackamas River Water               | 33,960                  |                      | 1,869     | -500          | -2,746                       | 32,582                  |
| 2526                     | 5360             | Clatskanie PUD                      | 2,263,431               |                      | 124,441   | -500          | -208,761                     | 2,178,611               |
| 2704                     | 5127             | Clatsop County 4-H District         | 61,665                  |                      | 3,527     | -500          | 0                            | 64,692                  |
| 2617                     | 5125             | Clean Water Services                | 8,115,866               |                      | 407,253   | -500          | -2,075,700                   | 6,446,919               |
| 2617                     | 5351             | Clean Water Services                | 17,663,485              |                      | 963,420   | -500          | -1,717,532                   | 16,908,873              |
| 2132                     | 5167             | Eugene Water & Electric Board       | 3,472,165               |                      | 172,783   | -500          | -961,640                     | 2,682,808               |
| 2132                     | 5362             | Eugene Water & Electric Board       | 27,860,651              |                      | 1,512,732 | -500          | -3,010,066                   | 26,362,817              |
| 2773                     | 5433             | Housing Authority of Jackson County | 834,644                 |                      | 45,719    | -500          | -74,377                      | 805,486                 |

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## Reconciliation of Side Accounts as of December 31, 2023

| Employer Number   | Side Fund Number | Employer Name                                       | Side Account 12/31/2022 | Deposits during 2023 | Interest  | Admin Expense | Rate Relief for 1/1 to 12/31 | Side Account 12/31/2023 |
|-------------------|------------------|-----------------------------------------------------|-------------------------|----------------------|-----------|---------------|------------------------------|-------------------------|
| SLGRP             |                  |                                                     |                         |                      |           |               |                              |                         |
| Special Districts |                  |                                                     |                         |                      |           |               |                              |                         |
| 2846              | 5428             | Jefferson County Library District                   | 75,294                  |                      | 4,093     | -500          | -7,605                       | 71,282                  |
| 2710              | 5427             | Klamath County Emergency Communications District    | 172,260                 |                      | 9,438     | -500          | -14,718                      | 166,480                 |
| 2594              | 5154             | Metro                                               | 12,627,987              |                      | 637,359   | -500          | -3,138,489                   | 10,126,357              |
| 2568              | 5370             | Molalla Rural Fire Protection District #73          | 57,382                  |                      | 3,090     | -500          | -6,890                       | 53,082                  |
| 2888              | 5403             | Oak Lodge Water Services District                   | 382,457                 |                      | 21,081    | -500          | -29,240                      | 373,798                 |
| 2888              | 5441             | Oak Lodge Water Services District                   | 1,263,033               |                      | 70,880    | -500          | -50,201                      | 1,283,211               |
| 2880              | 5326             | Oregon Health & Science University                  | 6,960,776               |                      | 367,807   | -500          | -1,054,583                   | 6,273,500               |
| 2880              | 5328             | Oregon Health & Science University                  | 7,287,334               |                      | 390,525   | -500          | -907,800                     | 6,769,560               |
| 2880              | 5337             | Oregon Health & Science University                  | 9,738,734               |                      | 505,231   | -500          | -1,810,236                   | 8,433,228               |
| 2880              | 5352             | Oregon Health & Science University                  | 4,975,602               |                      | 151,911   | -500          | -4,710,772                   | 416,242                 |
| 2880              | 5375             | Oregon Health & Science University                  | 10,120,182              |                      | 508,327   | -500          | -2,466,575                   | 8,161,434               |
| 2880              | 5445             | Oregon Health & Science University                  | 8,098,282               |                      | 376,088   | -500          | -3,024,758                   | 5,449,112               |
| 2880              | 5485             | Oregon Health & Science University                  | 9,069,506               |                      | 450,218   | -500          | -2,348,604                   | 7,170,620               |
| 2880              | 5502             | Oregon Health & Science University                  | 0                       | 10,000,000           | 255,744   | -1,500        | -633,934                     | 9,620,310               |
| 2512              | 5042             | Port of Portland                                    | 11,028,967              |                      | 559,375   | -500          | -2,504,866                   | 9,082,977               |
| 2512              | 5159             | Port of Portland                                    | 10,703,473              |                      | 542,854   | -500          | -2,431,425                   | 8,814,403               |
| 2512              | 5384             | Port of Portland                                    | 25,146,710              |                      | 1,365,502 | -500          | -2,552,804                   | 23,958,908              |
| 2512              | 5388             | Port of Portland                                    | 12,736,322              |                      | 728,518   | -500          | 0                            | 13,464,340              |
| 2590              | 5394             | Redmond Fire & Rescue                               | 139,034                 |                      | 7,608     | -500          | -11,943                      | 134,199                 |
| 2585              | 5405             | Rogue River Valley Irrigation District              | 29,328                  |                      | 1,601     | -500          | -2,649                       | 27,779                  |
| 2790              | 5377             | Silver Falls Library District                       | 213,688                 |                      | 11,805    | -500          | -14,923                      | 210,070                 |
| 2701              | 5355             | Sisters-Camp Sherman Rural Fire Protection District | 1,565,245               |                      | 84,953    | -500          | -162,342                     | 1,487,356               |
| 2626              | 5131             | Tillamook Peoples Utility District                  | 107,690                 |                      | 5,355     | -500          | -27,920                      | 84,625                  |
| 2660              | 5422             | Tualatin Valley Fire & Rescue                       | 6,299,365               |                      | 344,464   | -500          | -576,315                     | 6,067,015               |
| 2842              | 5130             | Tualatin Valley Water District                      | 728,578                 |                      | 36,514    | -500          | -187,141                     | 577,451                 |
| 2842              | 5356             | Tualatin Valley Water District                      | 11,048,730              |                      | 602,236   | -500          | -1,086,125                   | 10,564,341              |
| 2867              | 5371             | West Multnomah Soil and Water Conservation District | 33,374                  |                      | 1,831     | -500          | -2,913                       | 31,792                  |
| 2895              | 5380             | Western Lane Fire and EMS Authority                 | 452,463                 |                      | 25,881    | -500          | 0                            | 477,844                 |
| 2895              | 5488             | Western Lane Fire and EMS Authority                 | 435,583                 |                      | 24,915    | -500          | 0                            | 459,998                 |
| State             |                  |                                                     |                         |                      |           |               |                              |                         |
| 1252              | 5440             | Oregon State University                             | 11,542,092              |                      | 606,546   | -500          | -1,930,552                   | 10,217,586              |
| 1179              | 5491             | Professional Liability Fund                         | 624,849                 |                      | 35,741    | -500          | 0                            | 660,090                 |
| 1039              | 5393             | State Accident Insurance Fund Corporation           | 91,955,222              |                      | 4,958,885 | -500          | -10,910,183                  | 86,003,424              |

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## Reconciliation of Side Accounts as of December 31, 2023

| Employer<br>Number | Side<br>Fund<br>Number | Employer Name        | Side<br>Account<br>12/31/2022 | Deposits<br>during<br>2023 | Interest   | Admin<br>Expense | Rate Relief for<br>1/1 to 12/31 | Side<br>Account<br>12/31/2023 |
|--------------------|------------------------|----------------------|-------------------------------|----------------------------|------------|------------------|---------------------------------|-------------------------------|
| SLGRP              |                        |                      |                               |                            |            |                  |                                 |                               |
| State              |                        |                      |                               |                            |            |                  |                                 |                               |
| 1000               | 5095                   | State Agencies       | 1,081,625,830                 |                            | 53,289,026 | -500             | -299,541,842                    | 835,372,513                   |
| 1254               | 5490                   | University of Oregon | 73,488,409                    |                            | 4,053,820  | -500             | -5,761,474                      | 71,780,254                    |