

Reconciliation of Side Accounts as of December 31, 2024

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2023	Deposits during 2024	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2024	Deferral Date
----- Independent Employers -----									
City									
2107	5128	City of Bend	4,831,787		231,230	-500	-2,154,009	2,908,508	
2107	5372	City of Bend	5,205,756		277,896	-500	-706,052	4,777,101	
2107	5417	City of Bend	9,340,246		501,028	-500	-1,129,984	8,710,789	
2162	5420	City of Clatskanie	1,847,329		100,328	-500	-151,024	1,796,133	
2111	5437	City of Eugene	6,630,984		356,971	-500	-719,044	6,268,411	
2114	5129	City of Gresham	8,484,091		425,377	-500	-2,786,367	6,122,601	
2115	5340	City of Hillsboro	7,366,690		395,296	-500	-856,782	6,904,705	
2118	5349	City of Ontario	7,057,447	498,689	386,345	-500	-656,305	7,285,676	
2146	5327	City of Prineville	2,755,219		146,011	-500	-420,471	2,480,259	
2146	5350	City of Prineville	1,006,534		54,015	-500	-117,398	942,651	
2101	5160	City of Salem	25,186,699		1,239,444	-500	-8,818,942	17,606,701	
2101	5162	City of Salem	1,839,249		91,019	-500	-616,891	1,312,877	
County									
2006	5334	Jefferson County	6,673,056		360,712	-500	-676,645	6,356,623	
2006	5505	Jefferson County	1,015,933	650,000	57,899	-500	0	1,723,332	
2008	5436	Lane County	11,433,343		586,929	-500	-2,747,222	9,272,551	
2008	5484	Lane County	267,298,495		14,459,563	-500	-24,542,443	257,215,115	
Special Districts									
2596	5407	Bend Parks & Recreation	1,879,919		100,797	-500	-224,931	1,755,286	
2648	5359	Black Butte Ranch Rural Fire Protection District	247,014		12,884	-500	-58,471	200,926	
2678	5487	Central Oregon Regional Housing Authority	258,076		14,394	-500	-10,193	261,777	
2679	5408	Columbia River People's Utility District	1,965,956		105,655	-500	-209,788	1,861,323	
2527	5338	Deschutes Valley Water District	1,257,599		67,476	-500	-130,786	1,193,789	
2527	5348	Deschutes Valley Water District	1,312,934		70,444	-500	-136,558	1,246,319	
2835	5509	North Clackamas County Water Commission	0	300,000	6,758	-1,500	-5,472	299,786	
2845	5400	Sunrise Water Authority	1,711,514		92,283	-500	-185,453	1,617,844	

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----- School Districts -----									
----- School -----									
4404	5366	Alliance Charter Academy	298,563		16,018	-500	-28,726	285,356	
4306	5078	Amity School District	4,444,801		214,180	-500	-1,481,929	3,176,552	
3446	5423	Ashwood School	35,519		1,960	-500	-1,276	35,703	
3003	5001	Baker School District #5J	3,914,196		175,171	-500	-2,183,349	1,905,518	
3003	5450	Baker School District #5J	16,546,447		874,256	-500	-2,475,996	14,944,207	
4035	5309	Banks School District	1,085,050		52,684	-500	-413,234	724,000	
4062	5139	Beaverton School District	74,031,959		3,646,816	-500	-23,502,343	54,175,932	
4062	5330	Beaverton School District	62,094,760		3,292,574	-500	-8,391,699	56,995,135	
3291	5006	Bend-La Pine Public Schools	19,868,527		951,030	-500	-6,812,007	14,007,049	
3291	5047	Bend-La Pine Public Schools	12,070,404		578,012	-500	-4,134,428	8,513,488	
3291	5104	Bend-La Pine Public Schools	2,254,143		108,186	-500	-757,869	1,603,960	
3291	5435	Bend-La Pine Public Schools	1,339,812		71,878	-500	-124,621	1,286,569	
3510	5442	Bethel School District	1,422,381		75,697	-500	-156,614	1,340,965	
3510	5466	Bethel School District	59,356,838		3,148,317	-500	-6,986,060	55,518,596	
3451	5434	Black Butte School District	148,612		8,062	-500	-11,937	144,237	
3283	5005	Brookings-Harbor School District #17C	3,629,608		176,664	-500	-1,259,405	2,546,367	
3283	5103	Brookings-Harbor School District #17C	2,265,966		110,454	-500	-776,798	1,599,121	
3320	5363	Camas Valley School District #21	337,161		18,164	-500	-35,240	319,585	
4333	5039	Canby School District	9,262,898		447,685	-500	-3,295,636	6,414,447	
4333	5084	Canby School District	11,743,220		567,505	-500	-4,187,127	8,123,098	
4334	5085	Cascade School District #5	7,127,361		314,075	-500	-3,432,446	4,008,489	
3859	5060	Central School District #13J	10,763,415		512,717	-500	-3,643,172	7,632,461	
4259	5140	Clackamas Education Service District	6,895,425		324,607	-500	-3,091,085	4,128,447	
3179	5045	Clatsop County School District #1C	11,484,799		545,037	-500	-4,598,304	7,431,031	
3116	5430	Colton School District #53	765,449		40,939	-500	-80,056	725,831	
3242	5310	Coos Bay School District #9	4,246,492		210,158	-500	-1,478,001	2,978,150	
3039	5002	Corvallis School District #509J	11,975,568		564,876	-500	-4,675,661	7,864,282	
3039	5141	Corvallis School District #509J	1,770,501		83,823	-500	-677,233	1,176,591	
3039	5319	Corvallis School District #509J	6,096,546		305,691	-500	-1,560,372	4,841,366	
3970	5387	Cove School District	625,831		33,777	-500	-55,127	603,980	
3970	5506	Cove School District	0	250,000	11,505	-1,500	0	260,005	
3502	5311	Creswell School District #40	1,499,026		71,967	-500	-556,470	1,014,023	
3274	5004	Crook County School District	5,137,721		243,329	-500	-2,089,480	3,291,071	

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----- School Districts -----									
----- School -----									
3274	5046	Crook County School District	6,806,369		322,456	-500	-2,766,335	4,361,990	
3850	5459	Dallas School District	34,495,974		1,836,394	-500	-3,841,226	32,490,641	
3843	5312	David Douglas School District	12,038,648		581,288	-500	-4,068,681	8,550,754	
4291	5030	Dayton Public Schools	1,880,226		91,304	-500	-730,321	1,240,709	
4291	5076	Dayton Public Schools	2,526,553		122,745	-500	-982,406	1,666,392	
4291	5397	Dayton Public Schools	119,759		6,389	-500	-15,751	109,897	
4237	5070	Douglas Education Service District	1,735,207		86,228	-500	-646,573	1,174,362	
4012	5365	Dufur Schools	118,295		6,369	-500	-13,075	111,089	
3927	5063	Echo School District	803,584		39,045	-500	-251,554	590,575	
3927	5453	Echo School District	2,828,466		151,895	-500	-255,635	2,724,226	
4323	5142	Estacada School District #108	4,956,565		245,929	-500	-2,115,514	3,086,481	
3473	5108	Eugene School District 4J	23,748,500		1,059,030	-500	-11,261,243	13,545,788	
3887	5061	Falls City School District	851,560		34,201	-500	-576,072	309,189	
3494	5014	Fern Ridge School District	3,873,504		190,175	-500	-1,282,476	2,780,703	
4405	5390	Forest Grove Community School	64,824		3,465	-500	-7,562	60,227	
4313	5143	Forest Grove School District	11,443,567		572,882	-500	-4,039,458	7,976,491	
4313	5398	Forest Grove School District	3,967,577		214,139	-500	-446,348	3,734,868	
4034	5025	Gaston Public Schools	978,448		48,041	-500	-331,778	694,211	
4034	5067	Gaston Public Schools	1,333,474		65,555	-500	-448,064	950,465	
4329	5081	Gervais School District #1	6,332,454		312,720	-500	-1,775,944	4,868,731	
4329	5447	Gervais School District #1	3,545,022		192,181	-500	-339,202	3,397,500	
3160	5044	Gladstone School District #115	9,409,477		440,595	-500	-4,086,635	5,762,937	
3316	5008	Glide School District #12	1,581,794		74,223	-500	-731,275	924,242	
4219	5411	Grant County Education Service District	374,607		19,876	-500	-60,620	333,363	
4260	5116	Greater Albany School District #8J	18,173,175		884,844	-500	-6,458,965	12,598,554	
4332	5038	Gresham-Barlow School District #10	19,642,364		913,235	-500	-7,462,416	13,092,683	
4332	5083	Gresham-Barlow School District #10	13,737,965		639,226	-500	-5,199,274	9,177,417	
4332	5478	Gresham-Barlow School District #10	3,940,811		219,731	-500	-94,868	4,065,174	
4326	5036	Harney County School District #3	6,783,386		351,837	-500	-986,126	6,148,598	
4326	5080	Harney County School District #3	10,408,726		567,887	-500	-658,299	10,317,814	
4258	5027	Hermiston School District #8R	5,732,234		270,831	-500	-2,374,329	3,628,236	
4258	5115	Hermiston School District #8R	3,026,340		143,067	-500	-1,249,849	1,919,058	
4258	5482	Hermiston School District #8R	57,375,347		3,079,083	-500	-5,935,945	54,517,986	

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----- School Districts -----									
----- School -----									
4252	5071	High Desert Education Service District	4,422,331		205,272	-500	-2,335,724	2,291,378	
4252	5386	High Desert Education Service District	674,741		35,819	-500	-100,447	609,614	
4341	5144	Hillsboro School District #1J	38,927,978		1,866,697	-500	-14,759,380	26,034,795	
4341	5331	Hillsboro School District #1J	30,761,630		1,614,450	-500	-4,933,808	27,441,772	
3409	5012	Hood River County School District	7,612,791		380,358	-500	-2,659,174	5,333,475	
3409	5106	Hood River County School District	4,480,585		224,020	-500	-1,555,196	3,148,909	
4223	5113	InterMountain Education Service District	1,043,681		50,950	-500	-450,689	643,442	
4223	5325	InterMountain Education Service District	3,721,499		181,841	-500	-1,582,425	2,320,415	
4223	5464	InterMountain Education Service District	11,709,539		631,167	-500	-1,358,951	10,981,254	
4220	5438	Jefferson County Education Service District	57,717		3,134	-500	-5,150	55,200	
4220	5454	Jefferson County Education Service District	1,971,459		107,087	-500	-172,744	1,905,302	
3729	5055	Jefferson School District #14Cj	4,237,316		208,664	-500	-1,337,041	3,108,438	
4315	5033	John Day School District	2,235,129		102,578	-500	-981,387	1,355,820	
3520	5345	Junction City School District #69	13,328,836		712,457	-500	-1,612,961	12,427,833	
3520	5369	Junction City School District #69	491,440		26,272	-500	-59,241	457,971	
3965	5023	La Grande Public Schools	4,115,942		201,979	-500	-1,297,622	3,019,800	
3965	5145	La Grande Public Schools	1,269,854		62,875	-500	-380,139	952,090	
3965	5452	La Grande Public Schools	16,897,722		909,936	-500	-1,567,478	16,239,680	
3461	5462	Lake County School District #7	9,047,169		485,638	-500	-1,109,190	8,423,117	
4268	5028	Lake Oswego School District	12,861,662		605,302	-500	-5,618,110	7,848,353	
4268	5073	Lake Oswego School District	8,380,558		393,547	-500	-3,675,123	5,098,482	
4276	5313	Lane County Education Service District	2,247,598		104,808	-500	-1,111,137	1,240,769	
3579	5015	Lincoln County School District	26,137,251		1,377,619	-500	-3,957,178	23,557,192	
3579	5053	Lincoln County School District	38,399,868		2,007,944	-500	-6,528,426	33,878,886	
3447	5013	Madras School District	6,024,618		290,160	-500	-2,464,113	3,850,164	
3447	5416	Madras School District	1,337,563		71,879	-500	-147,036	1,261,906	
3447	5467	Madras School District	27,159,202		1,457,502	-500	-3,096,083	25,520,120	
4142	5026	McMinnville Schools	8,381,220		413,517	-500	-2,951,718	5,842,518	
4142	5112	McMinnville Schools	5,617,151		277,235	-500	-1,976,262	3,917,624	
4288	5920	Medford School District #549C	12,226,674		594,323	-500	-4,235,284	8,585,213	
4335	5040	Milton-Freewater Unified School District #7	3,609,060		176,197	-500	-1,271,796	2,512,960	
4335	5086	Milton-Freewater Unified School District #7	4,197,719		204,732	-500	-1,376,636	3,025,315	
4335	5455	Milton-Freewater Unified School District #7	7,250,661		389,854	-500	-793,359	6,846,656	

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----- School Districts -----									
----- School -----									
4423	5368	Molalla River Academy	135,076		7,244	-500	-15,086	126,734	
4331	5037	Molalla River School District	6,881,784		343,164	-500	-1,822,610	5,401,838	
4331	5082	Molalla River School District	10,631,061		539,882	-500	-2,789,950	8,380,493	
4340	5041	Monroe School District #1J	1,127,966		53,694	-500	-376,210	804,949	
3372	5343	Monument School District #8	1,256,861		66,655	-500	-186,503	1,136,513	
3809	5019	Morrow County Schools	3,498,381		157,533	-500	-1,633,288	2,022,126	
3809	5465	Morrow County Schools	15,633,361		826,207	-500	-1,999,932	14,459,136	
4238	5114	Multnomah Education Service District	11,686,639		568,506	-500	-4,856,734	7,397,910	
4238	5480	Multnomah Education Service District	56,459,224		3,056,550	-500	-5,446,560	54,068,713	
4336	5119	Nestucca Valley School District #101	961,957		44,733	-500	-421,039	585,151	
4135	5068	Newberg School District #29Jt	20,293,091		986,169	-500	-6,644,941	14,633,819	
3245	5146	North Bend Public Schools	4,267,851		210,345	-500	-1,306,899	3,170,797	
4321	5035	North Clackamas School District #12	25,829,323		1,193,423	-500	-10,116,970	16,905,276	
4321	5079	North Clackamas School District #12	32,019,929		1,480,324	-500	-12,510,571	20,989,181	
3463	5439	North Lake School District #14	287,801		15,418	-500	-34,770	267,948	
3730	5056	North Marion School District #15	6,174,955		299,338	-500	-2,216,694	4,257,099	
3730	5449	North Marion School District #15	13,443,894		720,536	-500	-1,408,405	12,755,525	
4342	5087	North Santiam School District #29J	9,732,141		481,210	-500	-3,043,353	7,169,498	
4342	5468	North Santiam School District #29J	13,027,300		705,144	-500	-1,259,717	12,472,227	
4381	5066	North Wasco County School District #21	7,375,252		322,562	-500	-3,685,345	4,011,969	
3307	5395	Oakland School District	678,790		36,146	-500	-86,746	627,691	
3524	5451	Oakridge School District	6,064,406		322,755	-500	-676,098	5,710,562	
3684	5017	Ontario School District #8C	5,253,445		253,193	-500	-1,999,261	3,506,877	
3122	5102	Oregon City School District #62	19,745,147		944,539	-500	-7,151,099	13,538,086	
3122	5474	Oregon City School District #62	66,418,140		3,548,600	-500	-7,163,690	62,802,551	
4345	5432	Oregon Trail School District 46	1,520,775		81,624	-500	-159,216	1,442,683	
3462	5421	Paisley School District	305,122		16,286	-500	-29,739	291,169	
3820	5342	Parkrose School District	20,617,530		1,101,047	-500	-2,483,819	19,234,257	
3820	5483	Parkrose School District	25,594,917		1,378,349	-500	-2,506,360	24,466,406	
3931	5022	Pendleton School District #16R	6,998,346		344,740	-500	-2,386,247	4,956,339	
3931	5064	Pendleton School District #16R	9,010,032		443,984	-500	-3,066,209	6,387,306	
3043	5003	Philomath School District #17J	2,775,436		133,132	-500	-1,083,057	1,825,012	
3414	5107	Phoenix-Talent School District	6,447,543		282,921	-500	-2,772,069	3,957,895	

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----- School Districts -----									
----- School -----									
3414	5385	Phoenix-Talent School District	2,083,000		108,599	-500	-275,270	1,915,829	
3958	5147	Pilot Rock School District #2R	1,074,893		50,400	-500	-412,028	712,765	
3470	5396	Pleasant Hill School District	353,245		18,854	-500	-42,284	329,315	
3818	5020	Portland Public Schools	132,642,923		6,433,008	-500	-48,301,932	90,773,499	
3818	5057	Portland Public Schools	178,821,831		8,935,530	-500	-61,553,251	126,203,610	
3818	5389	Portland Public Schools	13,377,331		726,156	-500	-1,115,806	12,987,181	
3818	5446	Portland Public Schools	372,690,954		20,009,921	-500	-32,203,283	360,497,092	
4403	5357	Portland Village School	223,609		11,887	-500	-30,820	204,177	
3370	5344	Prairie City School District #4	1,154,126		60,736	-500	-198,536	1,015,826	
4320	5148	Rainier School District #13	3,002,430		142,667	-500	-999,000	2,145,598	
4311	5118	Redmond School District #2J	12,305,987		596,198	-500	-4,495,636	8,406,049	
4311	5458	Redmond School District #2J	62,023,037		3,330,111	-500	-6,504,066	58,848,583	
4311	5494	Redmond School District #2J	1,299,806		72,529	-500	0	1,371,835	
4312	5032	Reedsport School District	1,596,867		77,346	-500	-534,099	1,139,614	
3824	5058	Reynolds School District	50,292,438		2,388,312	-500	-18,077,129	34,603,121	
3847	5059	Riverdale School	2,326,768		113,367	-500	-795,555	1,644,081	
3310	5007	Roseburg Public Schools	11,700,597		573,532	-500	-4,456,224	7,817,406	
3310	5105	Roseburg Public Schools	6,554,145		322,243	-500	-2,512,516	4,363,373	
3310	5339	Roseburg Public Schools	8,593,342		460,292	-500	-955,152	8,097,983	
3310	5456	Roseburg Public Schools	28,390,522		1,526,200	-500	-3,013,125	26,903,098	
3735	5018	Salem-Keizer Public Schools	58,816,597		2,748,398	-500	-24,966,942	36,597,554	
3735	5111	Salem-Keizer Public Schools	35,996,981		1,683,655	-500	-15,205,596	22,474,541	
3735	5329	Salem-Keizer Public Schools	41,505,079		2,156,578	-500	-7,458,882	36,202,275	
3665	5110	Santiam Canyon School District	1,944,260		95,671	-500	-671,838	1,367,593	
3647	5419	Scio School District #95C	2,289,939		123,512	-500	-219,463	2,193,487	
3187	5138	Seaside Schools	4,103,531		198,102	-500	-1,508,670	2,792,463	
4440	5429	Sheridan Allprep Academy	296,553		15,522	-500	-71,486	240,089	
4144	5383	Sheridan School District #48J	537,122		28,672	-500	-57,577	507,717	
4337	5426	Sherman County School District	1,848,029		98,691	-500	-200,735	1,745,484	
4317	5034	Sherwood School District #88J	3,566,426		176,142	-500	-1,211,253	2,530,814	
4317	5149	Sherwood School District #88J	1,842,517		91,013	-500	-624,291	1,308,740	
4270	5074	Silver Falls School District	6,679,351		321,778	-500	-2,524,779	4,475,850	
4270	5117	Silver Falls School District	1,527,382		73,754	-500	-568,977	1,031,659	

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Reconciliation of Side Accounts as of December 31, 2024

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2023	Deposits during 2024	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2024	Deferral Date
----- School Districts -----									
----- School -----									
4270	5460	Silver Falls School District	30,702,346		1,646,192	-500	-3,314,138	29,033,900	
3296	5048	Sisters School District	4,477,072		210,911	-500	-1,941,600	2,745,883	
3537	5109	Siuslaw School District #97J	3,719,298		173,013	-500	-1,718,847	2,172,965	
3506	5052	South Lane School District	15,090,809		716,147	-500	-5,128,678	10,677,778	
3506	5479	South Lane School District	25,679,915		1,371,397	-500	-2,652,995	24,397,817	
3319	5009	South Umpqua School District	6,544,081		344,521	-500	-1,133,983	5,754,119	
3319	5049	South Umpqua School District	6,005,145		303,796	-500	-1,362,644	4,945,797	
3487	5150	Springfield School District #19	26,060,626		1,246,655	-500	-9,106,786	18,199,995	
3487	5461	Springfield School District #19	94,168,841		5,029,234	-500	-9,879,755	89,317,820	
4279	5029	St Helens School District #502	6,122,951		297,695	-500	-2,397,495	4,022,651	
4279	5075	St Helens School District #502	8,771,101		426,395	-500	-3,437,404	5,759,592	
3942	5065	Stanfield School District	2,085,468		102,597	-500	-635,515	1,552,051	
3353	5011	Sutherlin School District #130	2,875,520		134,391	-500	-1,136,117	1,873,294	
3353	5051	Sutherlin School District #130	3,654,776		170,846	-500	-1,447,284	2,377,839	
3618	5016	Sweet Home School District #55	4,971,258		235,337	-500	-1,842,810	3,363,285	
3618	5054	Sweet Home School District #55	5,567,498		263,683	-500	-2,060,047	3,770,635	
3618	5415	Sweet Home School District #55	3,448,587		187,842	-500	-210,058	3,425,871	
4380	5379	The Emerson School	113,084		6,054	-500	-13,918	104,720	
4338	5120	Three Rivers U J School District	11,789,779		568,988	-500	-3,738,043	8,620,224	
4316	5314	Tigard-Tualatin School District #23J	11,865,009		566,495	-500	-4,528,543	7,902,461	
3902	5062	Tillamook Public Schools	10,314,992		509,185	-500	-3,041,652	7,782,025	
3902	5448	Tillamook Public Schools	11,686,245		633,128	-500	-1,100,132	11,218,741	
3928	5021	Umatilla School District #6R	1,879,857		88,122	-500	-772,437	1,195,041	
3928	5457	Umatilla School District #6R	9,077,403		484,207	-500	-1,027,999	8,533,111	
3966	5024	Union County School District	799,115		37,411	-500	-359,740	476,286	
3195	5151	Warrenton-Hammond School District	1,543,385		71,654	-500	-599,633	1,014,906	
3075	5101	West Linn School District	15,797,893		751,400	-500	-6,129,383	10,419,410	
3075	5463	West Linn School District	99,216,578		5,293,003	-500	-11,440,724	93,068,358	
4254	5072	Willamette Education Service District	6,277,661		293,128	-500	-2,906,720	3,663,570	
4254	5077	Willamette Education Service District	1,977,385		93,268	-500	-863,154	1,206,999	
4254	5152	Willamette Education Service District	793,102		36,715	-500	-383,481	445,835	
4314	5315	Willamina School District #30J	894,804		43,537	-500	-314,337	623,504	
4314	5486	Willamina School District #30J	261,257		14,591	-500	-6,959	268,389	

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Reconciliation of Side Accounts as of December 31, 2024

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2023	Deposits during 2024	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2024	Deferral Date
----- School Districts -----									
----- School -----									
3349	5010	Winston-Dillard Schools	6,230,447		332,752	-500	-1,269,187	5,293,511	
3349	5050	Winston-Dillard Schools	6,889,882		351,256	-500	-1,392,125	5,848,514	
4166	5069	Yamhill-Carlton School District #1	9,141,174		471,603	-500	-1,811,505	7,800,771	

Reconciliation of Side Accounts as of December 31, 2024

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2023	Deposits during 2024	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2024	Deferral Date
----- SLGRP -----									
----- CC -----									
2901	5132	Blue Mountain Community College	5,438,722		270,643	-500	-1,488,028	4,220,838	
2999	5093	Central Oregon Community College	6,252,475		314,650	-500	-2,096,333	4,470,292	
2919	5091	Chemeketa Community College	14,389,534		724,898	-500	-3,936,443	11,177,489	
2919	5099	Chemeketa Community College	12,072,132		608,173	-500	-3,299,251	9,380,554	
2919	5410	Chemeketa Community College	6,663,383		361,056	-500	-542,211	6,481,728	
2919	5469	Chemeketa Community College	49,528,385		2,681,403	-500	-4,144,831	48,064,457	
2908	5097	Clackamas Community College	7,009,719		339,971	-500	-2,487,077	4,862,113	
2908	5133	Clackamas Community College	6,265,577		303,888	-500	-2,220,574	4,348,390	
2908	5470	Clackamas Community College	44,202,088		2,366,652	-500	-4,829,929	41,738,312	
2900	5134	Clatsop Community College	3,107,059		154,957	-500	-948,040	2,313,475	
2996	5092	Columbia Gorge Community College	1,725,959		79,464	-500	-725,332	1,079,591	
2906	5316	Klamath Community College	139,704		6,804	-500	-55,121	90,887	
2904	5089	Lane Community College	34,121,777		1,718,149	-500	-10,051,083	25,788,344	
2904	5481	Lane Community College	65,550,119		3,570,496	-500	-4,791,102	64,329,012	
2910	5098	Linn-Benton Community College	13,886,789		703,253	-500	-4,032,830	10,556,713	
2905	5090	Mt Hood Community College	30,417,274		1,513,850	-500	-9,276,744	22,653,880	
2905	5471	Mt Hood Community College	52,645,583		2,860,334	-500	-4,832,088	50,673,328	
2995	5135	Oregon Coast Community College	818,727		39,144	-500	-331,171	526,199	
2918	5094	Portland Community College	61,768,497		3,049,080	-500	-24,351,514	40,465,564	
2918	5341	Portland Community College	171,597,121		9,205,839	-500	-22,621,076	158,181,384	
2922	5136	Rogue Community College	9,641,563		464,630	-500	-3,502,599	6,603,095	
2922	5473	Rogue Community College	28,175,865		1,505,000	-500	-3,210,365	26,469,999	
2998	5100	Southwestern Community College	6,888,435		346,370	-500	-2,062,385	5,171,920	
2997	5137	Tillamook Bay Community College	624,621		24,644	-500	-464,001	184,764	
2902	5088	Treasure Valley Community College	8,037,012		402,576	-500	-2,544,480	5,894,609	
2903	5096	Umpqua Community College	5,846,039		282,131	-500	-2,163,123	3,964,546	
2903	5472	Umpqua Community College	15,832,009		844,443	-500	-1,871,953	14,803,998	
----- City -----									
2178	5497	City of Boardman	1,479,294		78,866	-500	-152,716	1,404,945	
2109	5418	City of Canby	770,098		41,551	-500	-81,228	729,921	
2177	5378	City of Condon	54,838		2,929	-500	-7,711	49,556	
2155	5166	City of Corvallis	4,015,569		197,954	-500	-1,487,097	2,725,927	
2155	5346	City of Corvallis	5,857,598		314,466	-500	-704,465	5,467,099	

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Reconciliation of Side Accounts as of December 31, 2024

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----- SLGRP -----									
City									
2202	5168	City of Dallas	50,714		2,482	-500	-19,432	33,264	
2202	5401	City of Dallas	273,115		14,660	-500	-32,530	254,745	
2245	5431	City of Dundee	385,008		20,459	-500	-58,040	346,927	
2299	5391	City of Dunes City	28,751		1,443	-500	-7,500	22,194	
2113	5496	City of Grants Pass	2,500,029		135,759	-500	-204,904	2,430,384	
2296	5376	City of Happy Valley	2,057,522		110,767	-500	-208,651	1,959,137	
2138	5425	City of Hood River	2,544,703		137,628	-500	-235,887	2,445,944	
2196	5399	City of Hubbard	29,316		1,558	-500	-4,287	26,087	
2148	5489	City of Klamath Falls	3,176,171		172,688	-500	-234,607	3,113,752	
2298	5406	City of Lincoln City	3,022,876		162,199	-500	-358,260	2,826,316	
2170	5475	City of Madras	469,410		25,300	-500	-33,081	461,129	
2102	5164	City of Medford	12,744,613		630,043	-500	-4,374,479	8,999,677	
2163	5155	City of Milwaukie	1,700,566		84,978	-500	-545,381	1,239,663	
2157	5156	City of Monmouth	721,646		35,079	-500	-274,269	481,957	
2157	5392	City of Monmouth	225,935		12,108	-500	-26,383	211,161	
2157	5492	City of Monmouth	258,244		14,394	-500	-12,514	259,624	
2777	5126	City of Newberg	1,193,463		56,710	-500	-516,178	733,495	
2119	5157	City of Oregon City	3,112,742		158,328	-500	-926,969	2,343,601	
2154	5158	City of Pendleton	1,709,698		85,559	-500	-563,128	1,231,629	
2187	5382	City of Philomath	1,139,100		60,762	-500	-142,750	1,056,612	
2273	5043	City of Silverton	341,043		16,828	-500	-113,643	243,728	
2273	5381	City of Silverton	626,012		33,594	-500	-69,025	590,081	
2278	5498	City of Springfield	2,599,825		145,070	-500	0	2,744,395	
2757	5373	City of Stayton	616,958		33,526	-500	-58,020	591,964	
2275	5402	City of Toledo	673,611		36,225	-500	-61,411	647,925	
2288	5364	City of Tualatin	999,540		53,690	-500	-109,635	943,095	
2240	5414	City of Wilsonville	4,641,366		250,152	-500	-479,643	4,411,376	
2185	5424	City of Wood Village	448,398		24,218	-500	-43,256	428,860	
2303	5335	City of Woodburn	3,338,924		177,469	-500	-459,177	3,056,716	
County									
2021	5412	Baker County	627,568		33,841	-500	-63,703	597,205	
2040	5124	Benton County	2,859,468		139,521	-500	-1,134,861	1,863,628	
2040	5353	Benton County	6,168,936		330,646	-500	-769,044	5,730,038	

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----- SLGRP -----									
County									
2036	5123	Clatsop County	4,652,182		228,734	-500	-1,549,313	3,331,103	
2017	5165	Columbia County	1,268,017		61,910	-500	-475,976	853,452	
2027	5121	Deschutes County	2,614,457		127,842	-500	-966,744	1,775,056	
2027	5413	Deschutes County	16,720,735		892,171	-500	-2,182,191	15,430,215	
2022	5444	Gilliam County	4,203,821		225,980	-500	-419,724	4,009,577	
2035	5122	Hood River County	2,703,207		132,381	-500	-996,380	1,838,707	
2005	5317	Jackson County	4,077,462		202,970	-500	-1,345,486	2,934,445	
2005	5409	Jackson County	20,929,661		1,129,846	-500	-2,083,805	19,975,202	
2000	5495	Lake County	1,619,301		88,259	-500	-119,886	1,587,174	
2043	5404	Lincoln County	412,085		22,400	-500	-34,640	399,345	
2009	5163	Marion County	9,392,521		461,316	-500	-3,320,698	6,532,639	
2038	5332	Multnomah County	24,486,706		1,306,439	-500	-3,228,008	22,564,637	
2038	5336	Multnomah County	25,683,915		1,377,291	-500	-3,012,036	24,048,671	
2038	5347	Multnomah County	23,278,675		1,189,319	-500	-6,563,400	17,904,094	
2038	5367	Multnomah County	25,384,729		1,304,726	-500	-6,023,097	20,665,857	
2038	5493	Multnomah County	25,462,990		1,380,642	-500	-2,165,571	24,677,560	
2016	5361	Sherman County	1,464,728		78,778	-500	-161,741	1,381,266	
2013	5161	Umatilla County	4,119,450		197,840	-500	-1,612,332	2,704,457	
2020	5354	Wasco County	4,490,429		241,527	-500	-491,244	4,240,212	
2020	5443	Wasco County	3,839,949		206,264	-500	-442,873	3,602,840	
2020	5477	Wasco County	1,817,752		97,938	-500	-193,234	1,721,955	
2020	5504	Wasco County	2,020,684		110,398	-500	-153,271	1,977,311	
2011	5374	Washington County	17,362,409		929,799	-500	-2,069,215	16,222,493	
Special Districts									
2745	5153	Clackamas County Fire District	4,067,153		200,580	-500	-1,508,303	2,758,931	
2761	5358	Clackamas River Water	32,582		1,762	-500	-3,142	30,703	
2526	5360	Clatskanie PUD	2,178,611		116,998	-500	-245,529	2,049,580	
2704	5127	Clatsop County 4-H District	64,692		3,610	-500	-7	67,795	
2617	5125	Clean Water Services	6,446,919		320,053	-500	-2,308,175	4,458,297	
2617	5351	Clean Water Services	16,908,873		910,134	-500	-1,941,027	15,877,479	
2132	5167	Eugene Water & Electric Board	2,682,808		129,049	-500	-1,100,538	1,710,820	
2132	5362	Eugene Water & Electric Board	26,362,817		1,406,558	-500	-3,436,468	24,332,407	
2773	5433	Housing Authority of Jackson County	805,486		43,221	-500	-87,298	760,909	

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----- SLGRP -----									
Special Districts									
2846	5428	Jefferson County Library District	71,282		3,825	-500	-8,426	66,181	
2710	5427	Klamath County Emergency Communications District	166,480		8,983	-500	-15,572	159,391	
2594	5154	Metro	10,126,357		478,107	-500	-4,648,105	5,955,858	
2568	5370	Molalla Rural Fire Protection District #73	53,082		2,839	-500	-6,784	48,637	
2888	5403	Oak Lodge Water Services District	373,798		20,225	-500	-34,594	358,928	
2888	5441	Oak Lodge Water Services District	1,283,211		70,469	-500	-85,003	1,268,178	
2880	5326	Oregon Health & Science University	6,273,500		326,454	-500	-1,250,061	5,349,393	
2880	5328	Oregon Health & Science University	6,769,560		357,678	-500	-1,055,986	6,070,752	
2880	5337	Oregon Health & Science University	8,433,228		429,209	-500	-2,485,667	6,376,270	
2880	5352	Oregon Health & Science University	416,242		23,047	-500	-5,215	433,575	
2880	5375	Oregon Health & Science University	8,161,434		398,924	-500	-2,989,344	5,570,513	
2880	5445	Oregon Health & Science University	5,449,112		236,619	-500	-3,568,626	2,116,605	
2880	5485	Oregon Health & Science University	7,170,620		350,385	-500	-2,631,612	4,888,893	
2880	5502	Oregon Health & Science University	9,620,310		504,775	-500	-1,695,143	8,429,442	
2512	5042	Port of Portland	9,082,977		452,203	-500	-3,198,822	6,335,858	
2512	5159	Port of Portland	8,814,403		438,809	-500	-3,105,779	6,146,932	
2512	5384	Port of Portland	23,958,908		1,281,477	-500	-3,246,221	21,993,664	
2512	5388	Port of Portland	13,464,340		751,310	-500	0	14,215,150	7/1/2029
2590	5394	Redmond Fire & Rescue	134,199		7,213	-500	-15,185	125,727	
2585	5405	Rogue River Valley Irrigation District	27,779		1,498	-500	-2,546	26,231	
2790	5377	Silver Falls Library District	210,070		11,413	-500	-17,009	203,975	
2701	5355	Sisters-Camp Sherman Rural Fire Protection District	1,487,356		79,314	-500	-198,777	1,367,394	
2626	5131	Tillamook Peoples Utility District	84,625		4,062	-500	-28,516	59,671	
2660	5422	Tualatin Valley Fire & Rescue	6,067,015		327,520	-500	-617,413	5,776,622	
2842	5130	Tualatin Valley Water District	577,451		28,447	-500	-209,933	395,464	
2842	5356	Tualatin Valley Water District	10,564,341		567,152	-500	-1,242,306	9,888,686	
2867	5371	West Multnomah Soil and Water Conservation District	31,792		1,710	-500	-3,423	29,579	
2895	5507	Western Lane Fire and EMS Authority	477,844		26,700	-500	-27,232	476,812	
2895	5508	Western Lane Fire and EMS Authority	459,998		25,696	-500	-21,532	463,663	
State									
1252	5440	Oregon State University	10,217,586		524,322	-500	-2,390,158	8,351,250	
1179	5491	Professional Liability Fund	660,090		36,776	-500	-28,858	667,509	
1039	5393	State Accident Insurance Fund Corporation	86,003,424		4,554,097	-500	-12,347,053	78,209,969	

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SLGRP									
State									
1000	5095	State Agencies	835,372,513		40,307,254	-500	-334,294,116	541,385,152	
1254	5490	University of Oregon	71,780,254		3,881,915	-500	-6,727,352	68,934,318	