

Reconciliation of Side Accounts as of December 31, 2025

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2024	Deposits during 2025	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2025	Deferral Date
Independent Employers									
City									
2107	5128	City of Bend	2,908,508		183,257	-500	-1,690,971	1,400,294	
2107	5372	City of Bend	4,777,101		420,166	-500	-651,633	4,545,133	
2107	5417	City of Bend	8,710,789		773,135	-500	-1,051,691	8,431,733	
2162	5420	City of Clatskanie	1,796,133		161,151	-500	-184,183	1,772,601	
2111	5437	City of Eugene	6,268,411		562,937	-500	-631,777	6,199,071	
2111	5533	City of Eugene	0	10,000,000	11,368	-1,500	0	10,009,868	
2114	5129	City of Gresham	6,122,601		450,556	-500	-2,575,922	3,996,735	
2114	5526	City of Gresham	0	10,000,000	35,264	-1,500	0	10,033,764	
2115	5340	City of Hillsboro	6,904,705		616,163	-500	-817,069	6,703,299	
2118	5349	City of Ontario	7,285,676	795,719	699,045	-500	-731,674	8,048,266	
2146	5327	City of Prineville	2,480,259		213,650	-500	-443,900	2,249,509	
2146	5350	City of Prineville	942,651		83,404	-500	-123,696	901,859	
2146	5523	City of Prineville	0	3,024,680	66,855	-1,500	0	3,090,035	
2101	5160	City of Salem	17,606,701		1,281,953	-500	-7,731,122	11,157,032	
2101	5162	City of Salem	1,312,877		96,914	-500	-562,246	847,044	
County									
2006	5334	Jefferson County	6,356,623		559,862	-500	-876,142	6,039,844	
2006	5505	Jefferson County	1,723,332	625,000	163,190	-500	-50,094	2,460,929	
2008	5436	Lane County	9,272,551		752,428	-500	-2,578,606	7,445,873	
2008	5484	Lane County	257,215,115		23,225,854	-500	-24,308,560	256,131,909	
Special Districts									
2596	5407	Bend Parks & Recreation	1,755,286		155,136	-500	-217,533	1,692,388	
2648	5359	Black Butte Ranch Rural Fire Protection District	200,926		16,435	-500	-49,008	167,853	
2648	5513	Black Butte Ranch Rural Fire Protection District	0	1,500,000	55,347	-1,500	-60,101	1,493,746	
2678	5487	Central Oregon Regional Housing Authority	261,777		23,879	-500	-22,418	262,738	
2679	5408	Columbia River People's Utility District	1,861,323		167,402	-500	-187,667	1,840,557	
2527	5338	Deschutes Valley Water District	1,193,789		107,636	-500	-116,882	1,184,043	
2527	5348	Deschutes Valley Water District	1,246,319		112,371	-500	-122,078	1,236,113	
2646	5510	Keno Rural Fire Protection District	0	1,500,000	76,226	-1,500	-61,008	1,513,718	
2835	5509	North Clackamas County Water Commission	299,786	375,000	46,745	-500	-14,769	706,262	
2788	5512	Port of Hood River	0	1,500,000	55,820	-1,500	-30,097	1,524,222	
2845	5400	Sunrise Water Authority	1,617,844		144,610	-500	-185,165	1,576,790	

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School Districts									
School									
4404	5366	Alliance Charter Academy	285,356		26,065	-500	-24,068	286,852	
4306	5078	Amity School District	3,176,552		237,075	-500	-1,301,436	2,111,691	
4306	5528	Amity School District	0	275,340	2,728	-1,500	0	276,568	
3446	5423	Ashwood School	35,703		3,273	-500	-5,036	33,440	
3003	5001	Baker School District #5J	1,905,518		90,933	-500	-1,633,966	361,985	
3003	5450	Baker School District #5J	14,944,207		1,310,676	-500	-2,173,889	14,080,495	
4035	5309	Banks School District	724,000		50,578	-500	-335,828	438,250	
4062	5139	Beaverton School District	54,175,932		3,781,603	-500	-25,519,617	32,437,418	
4062	5330	Beaverton School District	56,995,135		4,905,561	-500	-9,763,309	52,136,887	
3291	5006	Bend-La Pine Public Schools	14,007,049		1,001,569	-500	-6,389,055	8,619,063	
3291	5047	Bend-La Pine Public Schools	8,513,488		608,803	-500	-3,880,911	5,240,881	
3291	5104	Bend-La Pine Public Schools	1,603,960		115,474	-500	-718,840	1,000,094	
3291	5435	Bend-La Pine Public Schools	1,286,569		115,928	-500	-122,396	1,279,601	
3510	5442	Bethel School District	1,340,965		120,347	-500	-129,396	1,331,416	
3510	5466	Bethel School District	55,518,596		4,963,069	-500	-5,663,137	54,818,028	
3451	5434	Black Butte School District	144,237	125,000	13,380	-500	-13,743	268,374	
3283	5005	Brookings-Harbor School District #17C	2,546,367		181,814	-500	-1,104,654	1,623,026	
3283	5103	Brookings-Harbor School District #17C	1,599,121		114,788	-500	-685,285	1,028,124	
3320	5363	Camas Valley School District #21	319,585		28,513	-500	-34,698	312,899	
4333	5039	Canby School District	6,414,447		449,287	-500	-2,944,077	3,919,157	
4333	5084	Canby School District	8,123,098		568,755	-500	-3,732,051	4,959,303	
4334	5085	Cascade School District #5	4,008,489		195,912	-500	-3,282,093	921,808	
3859	5060	Central School District #13J	7,632,461		554,711	-500	-3,192,760	4,993,912	
4259	5140	Clackamas Education Service District	4,128,447		233,714	-500	-2,708,493	1,653,168	
3179	5045	Clatsop County School District #1C	7,431,031		541,068	-500	-3,693,820	4,277,779	
3116	5430	Colton School District #53	725,831		65,087	-500	-74,113	716,305	
3242	5310	Coos Bay School District #9	2,978,150		211,525	-500	-1,360,999	1,828,176	
3039	5002	Corvallis School District #509J	7,864,282		569,415	-500	-3,557,951	4,875,246	
3039	5141	Corvallis School District #509J	1,176,591		85,977	-500	-520,449	741,619	
3039	5319	Corvallis School District #509J	4,841,366		399,468	-500	-1,239,683	4,000,650	
3970	5387	Cove School District	603,980		54,100	-500	-62,904	594,676	
3970	5506	Cove School District	260,005		24,648	-500	0	284,153	
3970	5518	Cove School District	0	500,000	12,067	-1,500	0	510,567	

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----- School Districts -----									
----- School -----									
3502	5311	Creswell School District #40	1,014,023		72,665	-500	-474,349	611,840	
3274	5004	Crook County School District	3,291,071		207,926	-500	-1,898,398	1,600,099	
3274	5046	Crook County School District	4,361,990		275,935	-500	-2,510,795	2,126,630	
3850	5459	Dallas School District	32,490,641		2,926,209	-500	-3,174,235	32,242,115	
3843	5312	David Douglas School District	8,550,754		597,250	-500	-4,209,576	4,937,928	
4291	5030	Dayton Public Schools	1,240,709		79,907	-500	-792,790	527,326	
4291	5076	Dayton Public Schools	1,666,392		107,167	-500	-1,066,694	706,365	
4291	5397	Dayton Public Schools	109,897		9,600	-500	-17,654	101,344	
4237	5070	Douglas Education Service District	1,174,362		79,794	-500	-575,730	677,926	
4012	5365	Dufur Schools	111,089		9,805	-500	-14,231	106,163	
3927	5063	Echo School District	590,575		41,749	-500	-269,577	362,247	
3927	5453	Echo School District	2,724,226		243,444	-500	-294,906	2,672,263	
4323	5142	Estacada School District #108	3,086,481		196,087	-500	-1,801,180	1,480,888	
3473	5108	Eugene School District 4J	13,545,788		843,786	-500	-8,112,512	6,276,562	
3887	5061	Falls City School District	309,189		11,454	-500	-290,917	29,226	
3494	5014	Fern Ridge School District	2,780,703		202,103	-500	-1,263,201	1,719,105	
4405	5390	Forest Grove Community School	60,227		5,381	-500	-7,407	57,701	
4313	5143	Forest Grove School District	7,976,491		597,404	-500	-3,546,297	5,027,099	
4313	5398	Forest Grove School District	3,734,868		335,938	-500	-424,463	3,645,843	
4313	5531	Forest Grove School District	0	6,250,000	10,005	-1,500	0	6,258,505	
4034	5025	Gaston Public Schools	694,211		48,137	-500	-315,089	426,759	
4034	5067	Gaston Public Schools	950,465		66,214	-500	-427,157	589,022	
4329	5081	Gervais School District #1	4,868,731		359,898	-500	-2,015,675	3,212,454	
4329	5447	Gervais School District #1	3,397,500		304,632	-500	-315,551	3,386,081	
3160	5044	Gladstone School District #115	5,762,937		372,624	-500	-3,090,214	3,044,847	
3316	5008	Glide School District #12	924,242		59,190	-500	-568,597	414,335	
4219	5411	Grant County Education Service District	333,363		29,396	-500	-45,172	317,087	
4260	5116	Greater Albany School District #8J	12,598,554		939,710	-500	-5,276,447	8,261,317	
4332	5038	Gresham-Barlow School District #10	13,092,683		856,670	-500	-6,679,133	7,269,720	
4332	5083	Gresham-Barlow School District #10	9,177,417		601,907	-500	-4,664,661	5,114,163	
4332	5478	Gresham-Barlow School District #10	4,065,174		367,718	-500	-330,845	4,101,546	
4326	5036	Harney County School District #3	6,148,598		529,190	-500	-1,101,930	5,575,357	
4326	5080	Harney County School District #3	10,317,814		941,509	-500	-669,223	10,589,600	

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----- School Districts -----									
----- School -----									
4258	5027	Hermiston School District #8R	3,628,236		227,328	-500	-2,142,145	1,712,919	
4258	5115	Hermiston School District #8R	1,919,058		120,502	-500	-1,129,184	909,875	
4258	5482	Hermiston School District #8R	54,517,986		4,870,510	-500	-5,840,824	53,547,172	
4252	5071	High Desert Education Service District	2,291,378		117,766	-500	-1,668,823	739,821	
4252	5386	High Desert Education Service District	609,614		53,226	-500	-82,736	579,603	
4341	5144	Hillsboro School District #1J	26,034,795		1,797,900	-500	-12,957,136	14,875,058	
4341	5331	Hillsboro School District #1J	27,441,772		2,373,062	-500	-4,645,207	25,169,127	
3409	5012	Hood River County School District	5,333,475		353,447	-500	-2,766,542	2,919,880	
3409	5106	Hood River County School District	3,148,909		209,489	-500	-1,621,033	1,736,865	
4223	5113	InterMountain Education Service District	643,442		43,346	-500	-320,855	365,434	
4223	5325	InterMountain Education Service District	2,320,415		157,997	-500	-1,136,778	1,341,135	
4223	5464	InterMountain Education Service District	10,981,254		984,610	-500	-1,144,227	10,821,138	
4220	5438	Jefferson County Education Service District	55,200		4,947	-500	-6,209	53,439	
4220	5454	Jefferson County Education Service District	1,905,302		171,029	-500	-209,239	1,866,592	
3729	5055	Jefferson School District #14Cj	3,108,438		235,839	-500	-1,180,618	2,163,159	
4315	5033	John Day School District	1,355,820		72,994	-500	-941,777	486,537	
3520	5345	Junction City School District #69	12,427,833		1,115,902	-500	-1,312,605	12,230,630	
3520	5369	Junction City School District #69	457,971		41,131	-500	-48,123	450,479	
3965	5023	La Grande Public Schools	3,019,800		217,515	-500	-1,328,488	1,908,327	
3965	5145	La Grande Public Schools	952,090		70,377	-500	-393,876	628,092	
3965	5452	La Grande Public Schools	16,239,680		1,458,549	-500	-1,625,438	16,072,291	
3461	5462	Lake County School District #7	8,423,117		750,291	-500	-937,377	8,235,530	
4268	5028	Lake Oswego School District	7,848,353		510,143	-500	-4,267,297	4,090,699	
4268	5073	Lake Oswego School District	5,098,482		332,110	-500	-2,762,104	2,667,988	
4276	5313	Lane County Education Service District	1,240,769		70,455	-500	-816,688	494,037	
3579	5015	Lincoln County School District	23,557,192		1,946,223	-500	-5,456,443	20,046,473	
3579	5053	Lincoln County School District	33,878,886		3,038,510	-500	-4,794,004	32,122,892	
3447	5013	Madras School District	3,850,164		237,465	-500	-2,290,145	1,796,985	
3447	5416	Madras School District	1,261,906		111,822	-500	-153,686	1,219,541	
3447	5467	Madras School District	25,520,120		2,255,660	-500	-3,197,788	24,577,492	
4142	5026	McMinnville Schools	5,842,518		426,117	-500	-2,549,597	3,718,538	
4142	5112	McMinnville Schools	3,917,624		285,982	-500	-1,706,003	2,497,104	
4288	5920	Medford School District #549C	8,585,213		600,068	-500	-4,137,045	5,047,737	

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----- School Districts -----									
----- School -----									
4335	5040	Milton-Freewater Unified School District #7	2,512,960		187,479	-500	-1,210,862	1,489,078	
4335	5086	Milton-Freewater Unified School District #7	3,025,315		222,750	-500	-1,422,963	1,824,601	
4335	5455	Milton-Freewater Unified School District #7	6,846,656		617,483	-500	-751,151	6,712,488	
4423	5368	Molalla River Academy	126,734		11,468	-500	-11,850	125,853	
4331	5037	Molalla River School District	5,401,838		417,403	-500	-1,998,727	3,820,014	
4331	5082	Molalla River School District	8,380,493		648,480	-500	-2,969,372	6,059,101	
4340	5041	Monroe School District #1J	804,949		56,291	-500	-386,370	474,371	
3372	5343	Monument School District #8	1,136,513		100,403	-500	-148,949	1,087,467	
3809	5019	Morrow County Schools	2,022,126		125,207	-500	-1,202,299	944,534	
3809	5465	Morrow County Schools	14,459,136		1,286,726	-500	-1,634,710	14,110,652	
4238	5114	Multnomah Education Service District	7,397,910		506,849	-500	-3,457,490	4,446,769	
4238	5480	Multnomah Education Service District	54,068,713		4,899,480	-500	-4,469,705	54,497,988	
4336	5119	Nestucca Valley School District #101	585,151		33,510	-500	-377,846	240,316	
4135	5068	Newberg School District #29Jt	14,633,819		1,092,718	-500	-5,772,838	9,953,198	
3245	5146	North Bend Public Schools	3,170,797		234,508	-500	-1,355,384	2,049,421	
4321	5035	North Clackamas School District #12	16,905,276		1,129,153	-500	-8,890,640	9,143,289	
4321	5079	North Clackamas School District #12	20,989,181		1,404,077	-500	-11,009,176	11,383,582	
4321	5527	North Clackamas School District #12	0	15,000,000	139,890	-1,500	0	15,138,390	
3321	5525	North Douglas School District #22	0	937,500	20,897	-1,500	-7,242	949,655	
3463	5439	North Lake School District #14	267,948		23,637	-500	-34,744	256,341	
3730	5056	North Marion School District #15	4,257,099		297,479	-500	-1,977,592	2,576,486	
3730	5449	North Marion School District #15	12,755,525		1,138,721	-500	-1,349,989	12,543,757	
4342	5087	North Santiam School District #29J	7,169,498		533,890	-500	-3,018,913	4,683,975	
4342	5468	North Santiam School District #29J	12,472,227		1,124,809	-500	-1,362,080	12,234,456	
4381	5066	North Wasco County School District #21	4,011,969		228,538	-500	-2,486,495	1,753,512	
3307	5395	Oakland School District	627,691		54,802	-500	-90,834	591,160	
3524	5451	Oakridge School District	5,710,562		511,767	-500	-581,811	5,640,019	
3684	5017	Ontario School District #8C	3,506,877		237,674	-500	-1,779,167	1,964,884	
3122	5102	Oregon City School District #62	13,538,086		996,761	-500	-5,760,173	8,774,173	
3122	5474	Oregon City School District #62	62,802,551		5,664,532	-500	-5,941,575	62,525,007	
4345	5432	Oregon Trail School District 46	1,442,683		129,286	-500	-152,184	1,419,285	
3462	5421	Paisley School District	291,169		25,708	-500	-34,607	281,770	
3820	5342	Parkrose School District	19,234,257		1,723,423	-500	-2,317,483	18,639,697	

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----- School Districts -----									
----- School -----									
3820	5483	Parkrose School District	24,466,406		2,218,373	-500	-2,356,949	24,327,331	
3931	5022	Pendleton School District #16R	4,956,339		368,910	-500	-1,925,291	3,399,457	
3931	5064	Pendleton School District #16R	6,387,306		475,737	-500	-2,477,446	4,385,097	
3043	5003	Philomath School District #17J	1,825,012		121,645	-500	-971,580	974,577	
3414	5107	Phoenix-Talent School District	3,957,895		246,152	-500	-2,289,098	1,914,449	
3414	5385	Phoenix-Talent School District	1,915,829	1,875,000	257,015	-500	-248,902	3,798,443	
3958	5147	Pilot Rock School District #2R	712,765		45,022	-500	-408,789	348,498	
3470	5396	Pleasant Hill School District	329,315		29,214	-500	-40,915	317,114	
3818	5020	Portland Public Schools	90,773,499		6,872,614	-500	-37,669,023	59,976,590	
3818	5057	Portland Public Schools	126,203,610		9,693,720	-500	-51,658,443	84,238,388	
3818	5389	Portland Public Schools	12,987,181		1,172,052	-500	-1,333,800	12,824,933	
3818	5446	Portland Public Schools	360,497,092		32,812,792	-500	-32,732,456	360,576,928	
4403	5357	Portland Village School	204,177		18,012	-500	-26,477	195,211	
3370	5344	Prairie City School District #4	1,015,826		89,122	-500	-144,963	959,485	
4320	5148	Rainier School District #13	2,145,598		150,974	-500	-974,130	1,321,942	
4311	5118	Redmond School District #2J	8,406,049		589,708	-500	-4,076,343	4,918,914	
4311	5458	Redmond School District #2J	58,848,583		5,273,891	-500	-6,293,109	57,828,865	
4311	5494	Redmond School District #2J	1,371,835		129,422	-500	-46,060	1,454,697	
4312	5032	Reedsport School District	1,139,614		84,278	-500	-481,313	742,079	
3824	5058	Reynolds School District	34,603,121		2,371,483	-500	-16,243,726	20,730,379	
3847	5059	Riverdale School	1,644,081		120,272	-500	-679,780	1,084,072	
3310	5007	Roseburg Public Schools	7,817,406		507,197	-500	-4,505,518	3,818,584	
3310	5105	Roseburg Public Schools	4,363,373		281,871	-500	-2,527,507	2,117,237	
3310	5339	Roseburg Public Schools	8,097,983		714,413	-500	-1,128,533	7,683,363	
3310	5456	Roseburg Public Schools	26,903,098		2,381,572	-500	-3,405,618	25,878,552	
3310	5530	Roseburg Public Schools	0	1,028,403	2,386	-1,500	0	1,029,289	
3735	5018	Salem-Keizer Public Schools	36,597,554		2,551,160	-500	-17,502,714	21,645,500	
3735	5111	Salem-Keizer Public Schools	22,474,541		1,570,886	-500	-10,686,789	13,358,138	
3735	5329	Salem-Keizer Public Schools	36,202,275		3,151,844	-500	-5,523,702	33,829,917	
3665	5110	Santiam Canyon School District	1,367,593		96,421	-500	-663,212	800,302	
3647	5419	Scio School District #95C	2,193,487		197,327	-500	-225,544	2,164,770	
3647	5511	Scio School District #95C	0	1,500,000	72,846	-1,500	0	1,571,346	
3187	5138	Seaside Schools	2,792,463		183,788	-500	-1,408,597	1,567,153	

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Reconciliation of Side Accounts as of December 31, 2025

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2024	Deposits during 2025	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2025	Deferral Date
----- School Districts -----									
----- School -----									
4440	5429	Sheridan Allprep Academy	240,089		20,101	-500	-51,969	207,722	
4144	5383	Sheridan School District #48J	507,717		45,089	-500	-64,710	487,595	
4337	5426	Sherman County School District	1,745,484		154,938	-500	-215,450	1,684,473	
4317	5034	Sherwood School District #88J	2,530,814		183,338	-500	-1,152,038	1,561,614	
4317	5149	Sherwood School District #88J	1,308,740		94,917	-500	-593,984	809,172	
4270	5074	Silver Falls School District	4,475,850		332,768	-500	-1,905,198	2,902,921	
4270	5117	Silver Falls School District	1,031,659		77,130	-500	-432,998	675,291	
4270	5460	Silver Falls School District	29,033,900		2,629,382	-500	-2,716,704	28,946,079	
3296	5048	Sisters School District	2,745,883		170,745	-500	-1,656,195	1,259,933	
3537	5109	Siuslaw School District #97J	2,172,965		132,611	-500	-1,294,885	1,010,191	
3506	5052	South Lane School District	10,677,778		820,391	-500	-3,903,254	7,594,415	
3506	5479	South Lane School District	24,397,817		2,212,736	-500	-2,298,910	24,311,143	
3319	5009	South Umpqua School District	5,754,119		495,791	-500	-1,037,619	5,211,791	
3319	5049	South Umpqua School District	4,945,797		391,961	-500	-1,613,860	3,723,398	
3487	5150	Springfield School District #19	18,199,995		1,247,468	-500	-8,916,288	10,530,675	
3487	5461	Springfield School District #19	89,317,820		7,942,550	-500	-10,097,489	87,162,381	
4279	5029	St Helens School District #502	4,022,651		273,354	-500	-2,061,827	2,233,678	
4279	5075	St Helens School District #502	5,759,592		391,160	-500	-2,955,627	3,194,625	
3942	5065	Stanfield School District	1,552,051		112,968	-500	-666,861	997,657	
3353	5011	Sutherlin School District #130	1,873,294		125,923	-500	-991,334	1,007,383	
3353	5051	Sutherlin School District #130	2,377,839		159,764	-500	-1,262,343	1,274,759	
3618	5016	Sweet Home School District #55	3,363,285		237,362	-500	-1,599,387	2,000,760	
3618	5054	Sweet Home School District #55	3,770,635		266,245	-500	-1,790,979	2,245,401	
3618	5415	Sweet Home School District #55	3,425,871	2,500,000	318,144	-500	-261,210	5,982,305	
4380	5379	The Emerson School	104,720		9,359	-500	-11,131	102,448	
4338	5120	Three Rivers U J School District	8,620,224		607,374	-500	-4,011,685	5,215,413	
4316	5314	Tigard-Tualatin School District #23J	7,902,461		553,064	-500	-3,690,291	4,764,734	
3902	5062	Tillamook Public Schools	7,782,025		581,856	-500	-3,309,913	5,053,468	
3902	5448	Tillamook Public Schools	11,218,741		1,007,883	-500	-1,123,236	11,102,887	
3928	5021	Umatilla School District #6R	1,195,041		72,357	-500	-750,157	516,740	
3928	5457	Umatilla School District #6R	8,533,111		753,128	-500	-1,095,596	8,190,142	
3966	5024	Union County School District	476,286		28,301	-500	-303,536	200,550	
3195	5151	Warrenton-Hammond School District	1,014,906		71,701	-500	-497,453	588,655	

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Reconciliation of Side Accounts as of December 31, 2025

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2024	Deposits during 2025	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2025	Deferral Date
School Districts									
School									
3075	5101	West Linn School District	10,419,410		753,344	-500	-4,215,489	6,956,766	
3075	5463	West Linn School District	93,068,358		8,370,116	-500	-8,476,692	92,961,282	
4254	5072	Willamette Education Service District	3,663,570		188,423	-500	-2,613,770	1,237,723	
4254	5077	Willamette Education Service District	1,206,999		66,741	-500	-798,927	474,313	
4254	5152	Willamette Education Service District	445,835		21,446	-500	-338,065	128,716	
4314	5315	Willamina School District #30J	623,504		44,557	-500	-285,779	381,782	
4314	5486	Willamina School District #30J	268,389		24,371	-500	-22,136	270,125	
3349	5010	Winston-Dillard Schools	5,293,511		439,456	-500	-1,179,295	4,553,172	
3349	5050	Winston-Dillard Schools	5,848,514		491,175	-500	-1,625,382	4,713,807	
4166	5069	Yamhill-Carlton School District #1	7,800,771		642,487	-500	-2,169,117	6,273,642	

Reconciliation of Side Accounts as of December 31, 2025

Employer Number	Side Fund Number	Employer Name	Side Account 12/31/2024	Deposits during 2025	Interest	Admin Expense	Rate Relief for 1/1 to 12/31	Side Account 12/31/2025	Deferral Date
----- SLGRP -----									
CC									
2901	5132	Blue Mountain Community College	4,220,838		326,080	-500	-1,667,935	2,878,483	
2999	5093	Central Oregon Community College	4,470,292		316,639	-500	-2,146,052	2,640,379	
2919	5091	Chemeketa Community College	11,177,489		822,886	-500	-5,381,075	6,618,799	
2919	5099	Chemeketa Community College	9,380,554		690,914	-500	-4,513,464	5,557,504	
2919	5410	Chemeketa Community College	6,481,728		581,549	-500	-761,088	6,301,689	
2919	5469	Chemeketa Community College	48,064,457		4,306,048	-500	-5,728,003	46,642,002	
2908	5097	Clackamas Community College	4,862,113		317,833	-500	-2,685,280	2,494,166	
2908	5133	Clackamas Community College	4,348,390		284,036	-500	-2,407,975	2,223,951	
2908	5470	Clackamas Community College	41,738,312		3,675,041	-500	-5,403,885	40,008,968	
2900	5134	Clatsop Community College	2,313,475		177,458	-500	-861,607	1,628,827	
2996	5092	Columbia Gorge Community College	1,079,591		69,717	-500	-555,802	593,006	
2906	5316	Klamath Community College	90,887		6,362	-500	-42,594	54,155	
2904	5089	Lane Community College	25,788,344		1,976,456	-500	-10,102,028	17,662,272	
2904	5481	Lane Community College	64,329,012		5,846,052	-500	-5,590,289	64,584,275	
2910	5098	Linn-Benton Community College	10,556,713		749,566	-500	-4,578,787	6,726,992	
2905	5090	Mt Hood Community College	22,653,880		1,675,536	-500	-10,221,929	14,106,987	
2905	5471	Mt Hood Community College	50,673,328		4,563,232	-500	-5,432,571	49,803,489	
2995	5135	Oregon Coast Community College	526,199		37,611	-500	-270,755	292,556	
2918	5094	Portland Community College	40,465,564		2,920,155	-500	-19,227,610	24,157,608	
2918	5341	Portland Community College	158,181,384		14,129,374	-500	-18,512,697	153,797,561	
2922	5136	Rogue Community College	6,603,095		470,733	-500	-3,225,379	3,847,949	
2922	5473	Rogue Community College	26,469,999		2,366,076	-500	-3,005,182	25,830,393	
2998	5100	Southwestern Community College	5,171,920		395,997	-500	-2,011,765	3,555,652	
2997	5137	Tillamook Bay Community College	184,764		5,094	-500	-226,148	-36,790	
2902	5088	Treasure Valley Community College	5,894,609		434,899	-500	-2,508,090	3,820,918	
2903	5096	Umpqua Community College	3,964,546		265,582	-500	-2,152,747	2,076,881	
2903	5472	Umpqua Community College	14,803,998		1,310,239	-500	-1,870,099	14,243,639	
City									
2178	5497	City of Boardman	1,404,945		124,120	-500	-180,432	1,348,132	
2109	5418	City of Canby	729,921		65,443	-500	-79,621	715,243	
2177	5378	City of Condon	49,556		4,354	-500	-7,762	45,648	
2155	5166	City of Corvallis	2,725,927		198,902	-500	-1,235,105	1,689,224	
2155	5346	City of Corvallis	5,467,099		489,127	-500	-626,862	5,328,863	

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Reconciliation of Side Accounts as of December 31, 2025

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SLGRP									
City									
2202	5168	City of Dallas	33,264		2,155	-500	-17,748	17,171	
2202	5401	City of Dallas	254,745		22,399	-500	-33,112	243,532	
2245	5431	City of Dundee	346,927		30,523	-500	-45,494	331,457	
2299	5391	City of Dunes City	22,194		1,789	-500	-6,568	16,915	
2113	5496	City of Grants Pass	2,430,384		220,376	-500	-207,615	2,442,646	
2296	5376	City of Happy Valley	1,959,137		176,010	-500	-208,402	1,926,245	
2138	5425	City of Hood River	2,445,944		220,651	-500	-245,696	2,420,399	
2196	5399	City of Hubbard	26,087		2,270	-500	-4,365	23,492	
2148	5489	City of Klamath Falls	3,113,752		283,267	-500	-256,852	3,139,667	
2298	5406	City of Lincoln City	2,826,316		250,009	-500	-353,582	2,722,242	
2170	5475	City of Madras	461,129	475,000	44,505	-500	-70,067	910,067	
2102	5164	City of Medford	8,999,677		645,817	-500	-4,159,545	5,485,449	
2163	5155	City of Milwaukie	1,239,663		94,313	-500	-504,515	828,961	
2157	5156	City of Monmouth	481,957		34,134	-500	-225,879	289,712	
2157	5392	City of Monmouth	211,161		18,846	-500	-24,454	205,053	
2157	5492	City of Monmouth	259,624		23,504	-500	-23,340	259,288	
2777	5126	City of Newberg	733,495		46,986	-500	-421,082	358,898	
2119	5157	City of Oregon City	2,343,601		173,092	-500	-982,302	1,533,892	
2154	5158	City of Pendleton	1,231,629		88,503	-500	-558,952	760,680	
2187	5382	City of Philomath	1,056,612		93,362	-500	-142,255	1,007,220	
2273	5043	City of Silverton	243,728		17,213	-500	-124,042	136,399	
2273	5381	City of Silverton	590,081		52,319	-500	-77,180	564,719	
2273	5517	City of Silverton	0	625,000	14,958	-1,500	0	638,458	
2278	5498	City of Springfield	2,744,395		257,115	-500	-125,228	2,875,782	
2757	5373	City of Stayton	591,964		52,461	-500	-70,759	573,166	
2275	5402	City of Toledo	647,925		58,212	-500	-64,942	640,695	
2288	5364	City of Tualatin	943,095		84,615	-500	-102,546	924,664	
2240	5414	City of Wilsonville	4,411,376		396,336	-500	-447,417	4,359,794	
2185	5424	City of Wood Village	428,860	375,000	46,964	-500	-43,105	807,218	
2303	5335	City of Woodburn	3,056,716		269,314	-500	-388,950	2,936,580	
County									
2021	5412	Baker County	597,205		53,769	-500	-58,094	592,380	
2040	5124	Benton County	1,863,628		129,445	-500	-936,405	1,056,168	

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----- SLGRP -----									
County									
2040	5353	Benton County	5,730,038		509,878	-500	-695,110	5,544,306	
2036	5123	Clatsop County	3,331,103		252,187	-500	-1,321,199	2,261,591	
2017	5165	Columbia County	853,452		57,103	-500	-440,608	469,447	
2027	5121	Deschutes County	1,775,056		124,183	-500	-868,914	1,029,824	
2027	5413	Deschutes County	15,430,215		1,359,522	-500	-2,183,721	14,605,516	
2027	5521	Deschutes County	0	6,250,000	157,813	-1,500	0	6,406,313	
2022	5444	Gilliam County	4,009,577		359,917	-500	-411,095	3,957,899	
2035	5122	Hood River County	1,838,707		127,417	-500	-876,160	1,089,464	
2005	5317	Jackson County	2,934,445		214,366	-500	-1,285,956	1,862,355	
2005	5409	Jackson County	19,975,202		1,792,854	-500	-2,078,526	19,689,030	
2005	5532	Jackson County	0	15,000,000	22,620	-1,500	0	15,021,120	
2000	5495	Lake County	1,587,174		145,401	-500	-109,111	1,622,964	
2043	5404	Lincoln County	399,345		35,728	-500	-43,680	390,894	
2009	5163	Marion County	6,532,639		480,438	-500	-2,924,630	4,087,947	
2038	5332	Multnomah County	22,564,637		1,990,616	-500	-3,066,210	21,488,542	
2038	5336	Multnomah County	24,048,671		2,141,180	-500	-2,861,679	23,327,672	
2038	5347	Multnomah County	17,904,094		1,350,464	-500	-7,539,007	11,715,052	
2038	5367	Multnomah County	20,665,857		1,683,399	-500	-5,639,776	16,708,981	
2038	5493	Multnomah County	24,677,560		2,236,856	-500	-2,213,846	24,700,070	
2016	5361	Sherman County	1,381,266		123,736	-500	-148,647	1,355,854	
2013	5161	Umatilla County	2,704,457		189,609	-500	-1,265,539	1,628,028	
2013	5534	Umatilla County	0	2,404,345	2,733	-1,500	0	2,405,579	
2020	5354	Wasco County	4,240,212		382,834	-500	-446,150	4,176,396	
2020	5443	Wasco County	3,602,840		324,498	-500	-378,011	3,548,827	
2020	5477	Wasco County	1,721,955		155,859	-500	-164,061	1,713,253	
2020	5504	Wasco County	1,977,311		180,761	-500	-160,468	1,997,104	
2020	5515	Wasco County	0	2,732,250	94,060	-1,500	-57,551	2,767,259	
2011	5374	Washington County	16,222,493		1,448,201	-500	-1,874,851	15,795,343	
Special Districts									
2745	5153	Clackamas County Fire District	2,758,931		188,213	-500	-1,444,988	1,501,656	
2745	5529	Clackamas County Fire District	0	2,000,000	4,872	-1,500	0	2,003,372	
2761	5358	Clackamas River Water	30,703		2,739	-500	-3,654	29,289	
2526	5360	Clatskanie PUD	2,049,580		183,093	-500	-230,296	2,001,877	

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Reconciliation of Side Accounts as of December 31, 2025

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----- SLGRP -----									
----- Special Districts -----									
2704	5127	Clatsop County 4-H District	67,795		6,427	-500	0	73,722	
2617	5125	Clean Water Services	4,458,297		318,429	-500	-2,117,257	2,658,969	
2617	5351	Clean Water Services	15,877,479		1,413,917	-500	-1,942,996	15,347,900	
2132	5167	Eugene Water & Electric Board	1,710,820		118,663	-500	-836,211	992,772	
2132	5362	Eugene Water & Electric Board	24,332,407		2,163,817	-500	-2,954,983	23,540,741	
2773	5433	Housing Authority of Jackson County	760,909		68,009	-500	-83,421	744,997	
2846	5428	Jefferson County Library District	66,181		5,876	-500	-7,729	63,828	
2710	5427	Klamath County Emergency Communications District	159,391		14,219	-500	-19,891	153,219	
2753	5522	Linn-Benton Housing Authority	0	375,000	566	-1,500	0	374,066	
2594	5154	Metro	5,955,858		376,678	-500	-3,483,866	2,848,170	
2568	5370	Molalla Rural Fire Protection District #73	48,637		4,298	-500	-6,168	46,267	
2888	5403	Oak Lodge Water Services District	358,928		32,428	-500	-35,112	355,744	
2888	5441	Oak Lodge Water Services District	1,268,178		115,127	-500	-112,735	1,270,070	
2880	5326	Oregon Health & Science University	5,349,393		447,373	-500	-1,151,833	4,644,433	
2880	5328	Oregon Health & Science University	6,070,752		523,337	-500	-1,029,650	5,563,939	
2880	5337	Oregon Health & Science University	6,376,270		462,838	-500	-2,910,699	3,927,909	
2880	5352	Oregon Health & Science University	433,575		41,050	-500	-895	473,229	
2880	5375	Oregon Health & Science University	5,570,513		386,567	-500	-2,691,199	3,265,382	
2880	5445	Oregon Health & Science University	2,116,605		59,342	-500	-1,987,763	187,685	
2880	5485	Oregon Health & Science University	4,888,893		339,164	-500	-2,355,644	2,871,912	
2880	5502	Oregon Health & Science University	8,429,442		715,508	-500	-1,674,158	7,470,293	
2512	5042	Port of Portland	6,335,858		467,325	-500	-2,831,909	3,970,774	
2512	5159	Port of Portland	6,146,932		453,341	-500	-2,747,483	3,852,290	
2512	5384	Port of Portland	21,993,664		1,947,454	-500	-3,007,750	20,932,867	
2512	5388	Port of Portland	14,215,150		1,347,596	-500	0	15,562,247	7/1/2029
2590	5394	Redmond Fire & Rescue	125,727		11,111	-500	-16,585	119,753	
2585	5405	Rogue River Valley Irrigation District	26,231		2,362	-500	-2,480	25,613	
2790	5377	Silver Falls Library District	203,975		18,201	-500	-21,241	200,435	
2701	5355	Sisters-Camp Sherman Rural Fire Protection District	1,367,394		118,984	-500	-202,606	1,283,271	
2701	5516	Sisters-Camp Sherman Rural Fire Protection District	0	1,500,000	38,346	-1,500	-24,564	1,512,282	
2599	5514	South Suburban Sanitary District	0	1,500,000	51,901	-1,500	-39,199	1,511,202	
2626	5131	Tillamook People's Utility District	59,671		4,375	-500	-23,936	39,609	
2660	5422	Tualatin Valley Fire & Rescue	5,776,622		519,257	-500	-571,194	5,724,185	

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Reconciliation of Side Accounts as of December 31, 2025

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SLGRP									

Special Districts									
2842	5130	Tualatin Valley Water District	395,464		28,415	-500	-176,052	247,327	
2842	5356	Tualatin Valley Water District	9,888,686		881,708	-500	-1,135,228	9,634,666	
2867	5371	West Multnomah Soil and Water Conservation District	29,579		2,658	-500	-3,219	28,518	
2895	5507	Western Lane Fire and EMS Authority	476,812		42,287	-500	-57,948	460,651	
2895	5508	Western Lane Fire and EMS Authority	463,663	188,750	46,674	-500	-46,166	652,420	
State									
1184	5519	Oregon Lottery Commission	0	7,000,000	165,410	-1,500	0	7,163,910	
1252	5440	Oregon State University	8,351,250		676,847	-500	-2,329,566	6,698,030	
1179	5491	Professional Liability Fund	667,509		60,577	-500	-56,178	671,408	
1039	5393	State Accident Insurance Fund Corporation	78,209,969		6,816,648	-500	-11,448,993	73,577,124	
1000	5095	State Agencies	541,385,152		36,095,170	-500	-288,071,625	289,408,197	
1254	5490	University of Oregon	68,934,318		6,199,680	-500	-6,877,049	68,256,449	
1254	5520	University of Oregon	0	73,283,535	1,824,219	-1,500	-1,020,954	74,085,300	
1254	5524	University of Oregon	0	12,500,000	279,830	-1,500	-87,442	12,690,888	