

Beaverton School District
Year-To-Date Activity and Forecast
General Fund
As of September 30, 2024
(\$ in millions)

	Adopted Budget	Final Budget	YTD Actuals	Current Encumb.	Actuals & Encumb.	Year-End Forecast
REVENUES:						
Beginning Fund Balance	\$ 160.4	\$ 160.4	\$ 164.4	\$ -	\$ 164.4	\$ 164.5
State School Fund:						
State School Fund	326.0	326.0	109.3	-	109.3	326.0
Property Taxes	173.0	173.0	-	-	-	173.0
Common School Fund	5.2	5.2	-	-	-	5.2
County School Fund	1.0	1.0	-	-	-	1.0
Local Option Levy	43.0	43.0	-	-	-	43.0
Investment Earnings	8.0	8.0	-	-	-	8.0
NWRESD Appointment	13.3	13.3	-	-	-	13.3
Other	10.9	10.9	0.2	-	0.2	10.9
Total	\$ 740.8	\$ 740.8	\$ 273.9	\$ -	\$ 273.9	\$ 744.9
EXPENDITURES:						
Salaries	\$ 330.0	\$ 330.0	\$ 51.8	\$ -	\$ 51.8	\$ 335.0
Benefits	198.7	198.7	30.2	-	30.2	200.3
Purchased services	40.6	40.6	8.7	7.3	16.0	40.6
Supplies & materials	18.7	18.7	4.8	3.0	7.8	18.7
Capital outlay	0.9	0.9	-	-	-	0.9
Other	2.7	2.7	1.7	-	1.7	2.7
Transfers out	6.1	6.1	6.1	-	6.1	6.1
Contingency	143.1	143.1	-	-	-	143.1
Total	\$ 740.8	\$ 740.8	\$ 103.3	\$ 10.3	\$ 113.6	\$ 747.4

Projected Surplus / (Deficit) from Operations	\$ (23.9)
Excludes beginning fund balance and contingency	
Projected Ending Fund Balance	\$ 140.6
Projected ending fund balance percentage of actual (forecast) revenue at 6/30/2025 *	
	18.9%

*Projected ending fund balance breakdown:	Projected EFB	
General Operating Fund	\$ 140.1	18.8%
Local Option Levy Fund	0.5	0.1%

	Adopted Budget	Final Budget	YTD Actuals	Current Encumb.	Actuals & Encumb.	Year-End Forecast
APPROPRIATIONS:						
Instruction	\$ 364.8	\$ 364.8	\$ 54.1	\$ 4.5	\$ 58.6	\$ 368.1
Support Services	225.1	225.1	41.8	5.8	47.6	228.4
Enterprise & Community Svc	0.3	0.3	-	-	-	0.3
Facilities Acquisition & Const	0.1	0.1	-	-	-	0.1
Other Uses	7.5	7.5	7.4	-	7.4	7.5
Contingencies	143.0	143.0	-	-	-	143.0
Total	\$ 740.8	\$ 740.8	\$ 103.3	\$ 10.3	\$ 113.6	\$ 747.4

Beaverton School District
Summary of Revenue, Expenditures and Encumbrances
All Funds Except General Fund
As of September 30, 2024

Funds	Final Budget (incl Beg Fund Bal)	YTD Revenue (incl Beg Fund Bal)	YTD Expenditures (Incl transfers out)	Encumb.	YTD Expenditures & Encumb.	Percent	Fund Balance
Student Body Fund	\$ 13,819,000	\$ 6,485,768	\$ 717,192	\$ 436,457	\$ 1,153,649	8.35%	\$ 5,332,119
Categorical	12,520,485	7,661,957	500,453	1,476,683	1,977,136	15.79%	5,684,821
Scholarship Fund	555,000	472,842	47,750	27,750	75,500	13.60%	397,342
Grant Fund	137,085,010	-	23,574,150	29,801,708	53,375,858	38.94%	(53,375,858)
Sustainability Fund	31,600,000	25,864,453	-	-	-	0.00%	25,864,453
Nutrition Services Fund	20,526,581	5,673,527	2,181,108	5,061,536	7,242,644	35.28%	(1,569,117)
Debt Service Fund	114,938,154	15,069,802	-	-	-	0.00%	15,069,802
Capital Projects Fund	719,690,000	259,380,919	49,469,485	291,148,740	340,618,225	47.33%	(81,237,306)
Insurance Reserve Fund	15,805,797	11,855,730	3,171,822	4,551,208	7,723,030	48.86%	4,132,700
Workers' Compensation Fund	6,345,109	3,712,137	557,997	144,514	702,511	11.07%	3,009,626
Total	\$ 1,072,885,136	\$ 336,177,135	\$ 80,219,957	\$ 332,648,596	\$ 412,868,553		\$ (76,691,418)

2024-25 Classroom Teacher Staffing By School

As of 9/30/24

School	Budgeted Enrollment	9/30/24 Enrollment	Enrollment Change	Budgeted FTE				Actual FTE			
				General Fund	Levy	SIA	TOTAL	General Fund	Levy	SIA	TOTAL
Aloha Huber (K-8)	918	903	(15)	29.0	8.0	3.0	40.0	28.0	8.0	3.0	39.0
Barnes	433	452	19	13.0	4.0	2.0	19.0	14.0	4.0	2.0	20.0
Beaver Acres	790	777	(13)	24.0	7.0	3.0	34.0	24.0	7.0	3.0	34.0
Bethany	414	414	-	12.0	3.0	2.0	17.0	12.0	3.0	2.0	17.0
Bonny Slope	578	603	25	17.0	4.0	2.0	23.0	17.0	6.0	2.0	25.0
Cedar Mill	317	350	33	9.0	3.0	1.0	13.0	9.0	5.0	2.0	16.0
Chehalem	387	398	11	12.0	3.0	2.0	17.0	12.0	4.0	2.0	18.0
Cooper Mountain	368	383	15	11.0	3.0	1.0	15.0	11.0	3.0	1.0	15.0
Elmonica	391	438	47	11.0	3.0	2.0	16.0	12.0	4.0	3.0	19.0
Errol Hassell	317	334	17	9.0	3.0	2.0	14.0	9.0	3.0	2.0	14.0
Findley	557	551	(6)	16.0	4.0	2.0	22.0	16.0	4.0	2.0	22.0
Fir Grove	320	338	18	8.0	3.0	2.0	13.0	9.0	4.0	3.0	16.0
FLEX (K-5)	69	67	(2)	3.0	-	-	3.0	3.0	-	-	3.0
Greenway	265	273	8	8.0	3.0	1.0	12.0	8.0	3.0	1.0	12.0
Hazeldale	440	478	38	13.0	3.0	3.0	19.0	14.0	3.0	3.0	20.0
Hiteon	482	488	6	14.0	4.0	2.0	20.0	14.0	4.0	2.0	20.0
Jacob Wismer	580	592	12	17.0	4.0	2.0	23.0	17.0	5.0	2.0	24.0
Kinnaman	483	471	(12)	13.0	5.0	3.0	21.0	13.0	5.0	3.0	21.0
McKay	244	242	(2)	9.0	2.0	1.0	12.0	9.0	2.0	1.0	12.0
McKinley	691	667	(24)	21.0	6.0	3.0	30.0	21.0	6.0	3.0	30.0
Montclair	268	282	14	9.0	2.0	1.0	12.0	9.0	2.0	1.0	12.0
Nancy Ryles	445	447	2	12.0	4.0	2.0	18.0	12.0	4.0	2.0	18.0
Oak Hills	471	485	14	13.0	4.0	2.0	19.0	13.0	4.0	2.0	19.0
Raleigh Hills	260	259	(1)	9.0	2.0	1.0	12.0	8.0	2.0	1.0	11.0
Raleigh Park	295	310	15	8.0	3.0	1.0	12.0	8.0	3.0	1.0	12.0
Ridgewood	358	339	(19)	10.0	3.0	2.0	15.0	10.0	4.0	2.0	16.0
Rock Creek	405	398	(7)	12.0	3.0	1.0	16.0	11.5	4.0	1.0	16.5
Sato	877	862	(15)	23.0	7.0	4.0	34.0	22.0	7.0	6.0	35.0
Scholls Heights	616	596	(20)	18.0	5.0	2.0	25.0	17.0	5.0	2.0	24.0
Sexton Mountain	420	431	11	11.0	4.0	1.0	16.0	12.0	5.0	1.0	18.0
Springville	727	742	15	21.0	6.0	2.0	29.0	21.0	7.0	2.0	30.0
Terra Linda	269	268	(1)	8.0	2.0	2.0	12.0	8.0	2.0	2.0	12.0
Vose	697	665	(32)	21.0	6.0	3.0	30.0	21.4	6.0	3.0	30.4
West TV	286	304	18	8.0	3.0	1.0	12.0	8.0	4.0	1.0	13.0
William Walker	527	522	(5)	17.0	5.0	2.0	24.0	16.0	5.0	2.0	23.0
Elementary School Total	15,965	16,129	164	469.0	134.0	66.0	669.0	468.9	147.0	71.0	686.9
Average Elementary School Staffing Ratio				34.0	26.5	23.9		34.4	26.2	23.5	



2024-25 Classroom Teacher Staffing By School As of 9/30/24

School	Budgeted Enrollment	9/30/24 Enrollment	Enrollment Change	Budgeted FTE				Actual FTE			
				General Fund	Levy	SIA	TOTAL	General Fund	Levy	SIA	TOTAL
Cedar Park	646	637	(9)	22.4	5.8	0.6	28.8	22.4	5.8	0.6	28.8
Conestoga	817	813	(4)	29.0	7.4	0.8	37.2	28.8	7.4	0.8	37.0
Five Oaks	746	799	53	27.6	6.8	0.8	35.2	27.0	6.8	0.8	34.6
Highland Park	621	600	(21)	21.4	5.4	0.6	27.4	21.3	5.4	0.6	27.3
Meadow Park	683	663	(20)	26.6	6.6	0.6	33.8	25.8	6.6	0.6	33.0
Mountain View	758	784	26	28.8	7.2	0.8	36.8	26.7	7.2	0.8	34.7
Stoller	1,077	1,068	(9)	35.0	9.0	1.0	45.0	34.0	9.0	1.0	44.0
Tumwater	977	981	4	31.2	7.8	0.8	39.8	30.8	7.8	0.8	39.4
Whitford	760	748	(12)	27.8	7.0	0.8	35.6	27.0	7.0	0.8	34.8
Middle School Total	7,085	7,093	8	249.8	63.0	6.8	319.6	243.8	63.0	6.8	313.6
Average Middle School Staffing Ratio				28.4	22.7	22.2		29.1	23.1	22.6	
Aloha	1,594	1,608	14	61.2	13.8	2.2	77.2	58.6	13.8	2.2	74.6
Beaverton	1,320	1,392	72	52.0	11.0	1.4	64.4	52.5	11.0	1.4	64.9
Mountainside	1,696	1,703	7	54.6	12.8	1.6	69.0	54.5	12.8	1.6	68.9
Southridge	1,410	1,423	13	49.6	11.6	1.6	62.8	48.9	11.6	1.6	62.1
Sunset	1,753	1,790	37	55.2	12.8	1.8	69.8	56.6	12.8	1.8	71.2
Westview	2,419	2,401	(18)	80.4	18.8	2.4	101.6	79.7	18.8	2.4	100.9
High School Total	10,192	10,317	125	353.0	80.8	11.0	444.8	350.8	80.8	11.0	442.6
Average High School Staffing Ratio				28.9	23.5	22.9		29.4	23.9	23.3	
Arts & Communication Magnet Academy (6-12)	666	691	25	23.8	5.6	0.8	30.2	23.2	5.6	0.8	29.6
Beaverton Academy of Science and Engineering (6-12)	863	852	(11)	31.2	7.4	1.0	39.6	31.0	7.4	1.0	39.4
Community School (9-12)	150	150	-	7.0	1.4	-	8.4	5.9	1.4	-	7.3
FLEX Online School (6-12)	600	335	(265)	18.6	2.0	1.2	21.8	18.0	2.0	1.2	21.2
International School of Beaverton (6-12)	862	873	11	30.6	7.0	0.8	38.4	31.6	7.0	0.8	39.4
Options Schools Total	3,141	2,901	(240)	111.2	23.4	3.8	138.4	109.7	23.4	3.8	136.9
Average Options Staffing Ratio				28.2	23.3	22.7		26.4	21.8	21.2	
Address Extreme Class Size K-12	-	-	-	19.4	-	-	19.4	-	-	-	-
District Total	36,383	36,440	57	1,202.4	301.2	87.6	1,591.2	1,173.1	314.2	92.6	1,579.9

Note: Enrollment includes general education student projections plus specialized program students for elementary and general education student projections plus ALC, EGC, and SCC students for secondary. Classroom teachers are budgeted based on a staffing ratio found in the Staffing Allocation Methodology (SAM) on pages 198-222 in the 2024-25 Adopted Budget Document. Elementary music and PE specialists are not included in the classroom teacher allocations. Secondary AVID, CTE, Dual Language & Specialized Program Elective teachers not allocated by the classroom teacher ratio are included.

Postings for open positions are also not included in this report. This report represents actual filled positions.

Beaverton School District

Portfolio Management

Portfolio Summary

September 30, 2024

Investments	Par Value	Market Value	Book Value	% of Portfolio	Days to Maturity	YTM
Corporate Notes	15,000,000.00	14,928,650.00	14,703,550.00	3.33	215	3.703
Commercial Paper Disc. -At Cost	56,000,000.00	55,568,085.37	55,023,470.29	12.48	55	5.180
Federal Agency Coupon Securities	11,515,000.00	11,505,350.10	11,349,435.25	2.57	17	4.949
Federal Agency Disc. -At Cost	58,000,000.00	57,715,040.00	56,460,341.39	12.80	35	5.039
Treasury Coupon Securities	126,000,000.00	124,406,090.00	120,050,995.00	27.22	141	6.317
Treasury Discounts -At Cost	131,700,000.00	130,020,745.00	128,878,721.64	29.22	102	4.749
LGIP	54,594,231.40	54,594,231.40	54,594,231.40	12.38	1	5.300
	452,809,231.40	448,738,191.87	441,060,744.97	100.00%	87	5.305
Investments						

Total Earnings	September 30	Month Ending
Current Year	4,356,410.26	
Average Daily Balance	441,799,561.12	
Effective Rate of Return	12.00%	

This report of the investment portfolio is in accordance with Board Policy DFA - Investment of Funds.

Beaverton School District, Prepared By Business Office

Beaverton School District
Investments by Sector and Group
Index: Investment Policy
Limitation based on Market Value
September 30, 2024

CUSIP	Investment #	Issuer	Maturity Date	Par Value	Book Value	Market Value	Allocation Target %	Actual %
Federal Agency								
Federal Agricultural Mortgage								
31315KH94	11373	Federal Agricultural Mtg Corp	10/01/2024	15,000,000.00	14,279,812.50	14,990,400.00		3.34
31315LAR9	11475	Federal Agricultural Mtg Corp	01/16/2025	10,000,000.00	9,794,666.67	9,864,000.00		2.19
			Subtotal	25,000,000.00	24,074,479.17	24,854,400.00	35.00	5.54
Federal Farm Credit Bank								
3133EPV77	11419	Federal Farm Credit Bank	10/01/2024	4,000,000.00	4,000,000.00	3,999,960.00		0.89
3133ENZ94	11420	Federal Farm Credit Bank	11/18/2024	2,515,000.00	2,508,335.25	2,513,340.10		0.56
			Subtotal	6,515,000.00	6,508,335.25	6,513,300.10	35.00	1.45
Federal Home Loan Bank								
313384J42	11386	Federal Home Loan Bank	10/04/2024	10,000,000.00	9,572,550.00	9,989,700.00		2.22
313384T25	11473	Federal Home Loan Bank	12/13/2024	5,000,000.00	4,908,388.89	4,952,000.00		1.10
313384K32	11486	Federal Home Loan Bank	10/11/2024	3,000,000.00	2,981,923.33	2,994,240.00		0.66
313384N47	11489	Federal Home Loan Bank	11/05/2024	15,000,000.00	14,923,000.00	14,924,700.00		3.32
			Subtotal	33,000,000.00	32,385,862.22	32,860,640.00	35.00	7.32
Federal National Mortgage Assn								
3135G0W66	11379	Federal Natl' Mortgage Assoc.	10/15/2024	5,000,000.00	4,841,100.00	4,992,050.00		1.11
			Subtotal	5,000,000.00	4,841,100.00	4,992,050.00	35.00	1.11
			Total	69,515,000.00	67,809,776.64	69,220,390.10	100.00	15.43
Corporate Indebtedness								
Apple Corp								
037833DF4	11357	Apple Corp	01/13/2025	5,000,000.00	4,836,100.00	4,973,700.00		1.10
			Subtotal	5,000,000.00	4,836,100.00	4,973,700.00	5.00	1.11
Bank of America								
06055JEK1	11452	Bank of America	11/06/2025	5,000,000.00	5,000,000.00	4,988,300.00		1.11
			Subtotal	5,000,000.00	5,000,000.00	4,988,300.00	5.00	1.11
Credit Agricole CIB NY								
22533TL61	11460	Credit Agricole CIB NY	11/06/2024	8,000,000.00	7,848,380.00	7,956,448.88		1.77
22533TK88	11485	Credit Agricole CIB NY	10/08/2024	3,000,000.00	2,982,916.67	2,995,179.99		0.66
			Subtotal	11,000,000.00	10,831,296.67	10,951,628.87	5.00	2.44
DCAT LLC								
24023GKA4	11478	DCAT LLC	10/10/2024	3,000,000.00	2,976,200.00	2,994,376.65		0.66
24023GKQ9	11491	DCAT LLC	10/24/2024	2,000,000.00	1,992,735.56	1,992,502.22		0.44
			Subtotal	5,000,000.00	4,968,935.56	4,986,878.87	5.00	1.11

**Beaverton School District
Investments by Sector and Group
Limitation based on Market Value**

CUSIP	Investment #	Issuer	Maturity Date	Par Value	Book Value	Market Value	Allocation Target %	Actual %
Corporate Indebtedness								
Microsoft Corp								
594918BB9	11388	Microsoft Corp	02/12/2025	5,000,000.00	4,867,450.00	4,966,650.00		1.10
			Subtotal	5,000,000.00	4,867,450.00	4,966,650.00	5.00	1.11
MUFG Bank								
62479LN76	11466	MUFG Bank LTD/NY	01/07/2025	4,000,000.00	3,901,805.56	3,947,813.32		0.88
62479LLV5	11471	MUFG Bank LTD/NY	11/29/2024	10,000,000.00	9,824,213.89	9,916,622.20		2.21
62479LLF0	11477	MUFG Bank LTD/NY	11/15/2024	2,000,000.00	1,974,495.56	1,986,722.22		0.44
62479LNP6	11481	MUFG Bank LTD/NY	01/23/2025	5,000,000.00	4,896,458.33	4,924,633.30		1.09
			Subtotal	21,000,000.00	20,596,973.34	20,775,791.04	5.00	4.63
Natixis NY								
63873JND8	11467	Natixis NY	01/13/2025	7,000,000.00	6,820,156.39	6,903,353.31		1.53
63873JL16	11484	Natixis NY	11/01/2024	6,000,000.00	5,946,375.00	5,971,320.00		1.33
			Subtotal	13,000,000.00	12,766,531.39	12,874,673.31	5.00	2.87
Toyota Cap Corp								
89233GKN5	11454	Toyota Cap Corp	10/22/2024	6,000,000.00	5,859,733.33	5,979,113.28		1.33
			Subtotal	6,000,000.00	5,859,733.33	5,979,113.28	5.00	1.33
			Total	71,000,000.00	69,727,020.29	70,496,735.37	35.00	15.71
OR Treas Local Govt Inv Pool								
Local Government Inv Pool								
LGIP 4010	FUND 000	LGIP		32,112,946.76	32,112,946.76	32,112,946.76		7.15
LGIP 5173	FUND 300	LGIP		1,101,654.27	1,101,654.27	1,101,654.27		0.24
LGIP 4972	FUND 417	LGIP		4,874,091.36	4,874,091.36	4,874,091.36		1.08
LGIP 6440	FUND 418	LGIP		16,505,539.01	16,505,539.01	16,505,539.01		3.67
			Subtotal	54,594,231.40	54,594,231.40	54,594,231.40	100.00	12.17
			Total	54,594,231.40	54,594,231.40	54,594,231.40	100.00	12.17
US Treasuries								
US Treasuries								
91282CDS7	11277	U.S. Treasury	01/15/2025	55,000,000.00	52,490,625.00	54,436,250.00		12.13
912828ZW3	11286	U.S. Treasury	06/30/2025	20,000,000.00	18,410,937.50	19,430,600.00		4.33
91282CEH0	11366	U.S. Treasury	04/15/2025	5,000,000.00	4,813,950.00	4,956,900.00		1.10
91282CDB4	11387	U.S. Treasury	10/15/2024	10,000,000.00	9,607,812.50	9,979,300.00		2.22
912828J27	11390	U.S. Treasury	02/15/2025	15,000,000.00	14,462,550.00	14,855,400.00		3.31
91282CDZ1	11391	U.S. Treasury	02/15/2025	15,000,000.00	14,375,700.00	14,826,600.00		3.30
912828XB1	11472	U.S. Treasury	05/15/2025	5,000,000.00	4,901,100.00	4,934,200.00		1.10
912828XB1	11492	U.S. Treasury	05/15/2025	1,000,000.00	988,320.00	986,840.00		0.22
912821GN9	11403	U.S. Treasury	10/15/2024	8,000,000.00	7,671,520.00	7,981,440.00		1.77
912797KT3	11449	U.S. Treasury	10/10/2024	5,000,000.00	4,882,694.44	4,991,600.00		1.11
912797LC9	11456	U.S. Treasury	11/07/2024	11,000,000.00	10,731,105.73	10,941,810.00		2.43

Beaverton School District
Investments by Sector and Group
Limitation based on Market Value

CUSIP	Investment #	Issuer	Maturity Date	Par Value	Book Value	Market Value	Allocation Target %	Actual %
US Treasuries								
912797LF2	11459	U.S. Treasury	12/05/2024	12,000,000.00	11,731,080.00	11,896,680.00		2.65
912797LB1	11463	U.S. Treasury	05/15/2025	2,200,000.00	2,104,956.33	2,144,450.00		0.47
912797LY1	11468	U.S. Treasury	01/16/2025	11,000,000.00	10,723,612.78	10,849,190.00		2.41
912797MC8	11470	U.S. Treasury	11/19/2024	4,000,000.00	3,937,346.67	3,972,800.00		0.88
912797LX3	11476	U.S. Treasury	01/09/2025	2,000,000.00	1,962,433.33	1,974,440.00		0.44
912797LB1	11480	U.S. Treasury	05/15/2025	8,000,000.00	7,743,111.11	7,798,000.00		1.73
912797KA4	11482	U.S. Treasury	02/20/2025	2,000,000.00	1,954,728.89	1,964,700.00		0.43
912797KJ5	11483	U.S. Treasury	03/20/2025	2,000,000.00	1,951,040.00	1,958,560.00		0.43
912797LP0	11487	U.S. Treasury	12/12/2024	10,000,000.00	9,876,822.22	9,904,900.00		2.20
912797MK0	11488	U.S. Treasury	02/13/2025	17,000,000.00	16,666,233.33	16,713,550.00		3.72
912797MX2	11490	U.S. Treasury	01/14/2025	15,000,000.00	14,797,875.00	14,797,800.00		3.29
912797MJ3	11493	U.S. Treasury	02/06/2025	20,000,000.00	19,689,666.67	19,678,800.00		4.38
912797MM6	11494	U.S. Treasury	03/06/2025	2,500,000.00	2,454,495.14	2,452,025.00		0.54
Subtotal				257,700,000.00	248,929,716.64	254,426,835.00	100.00	56.70
Total				257,700,000.00	248,929,716.64	254,426,835.00	100.00	56.70
Grand Total				452,809,231.40	441,060,744.97	448,738,191.87		

Beaverton School District
Summary by Issuer
September 30, 2024
Grouped by Fund

Issuer	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Pooled Cash						
Subtotal	21	238,112,946.76	232,649,248.89	52.74	6.402	72
Fund: 300 Debt Service						
Subtotal	3	4,301,654.27	4,194,930.60	0.95	4.472	167
Fund: 417 Capital ProjectsTaxable						
Subtotal	7	17,874,091.36	17,685,724.70	4.02	5.009	55
Fund: 418 Bond Issue Fund						
Subtotal	20	192,520,539.01	186,530,840.78	42.31	4.072	107
Total and Average	51	452,809,231.40	441,060,744.97	100.00	5.342	87