

Beaverton School District
Year-To-Date Activity and Forecast
General Fund
For the Period Ended October 31, 2014

(\$ In millions)

	Budget		Activity			
	Adopted Budget 2014-15	Final Budget 2014-15	YTD Actuals Through Current Month	Encumbrances Through Current Month	Actuals Including Encumbrances	Forecast Through 6/30/2015
REVENUES:						
Beginning Fund Balance	\$ 25.6	\$ 25.6	\$ 31.3	\$ -	\$ 31.3	\$ 31.3
State School Fund:						
State School Fund	211.7	211.7	86.5	-	86.5	211.7
Property Taxes	114.5	114.5	0.5	-	0.5	114.5
Local Option Levy	19.0	19.0	-	-	-	21.0
Common School Fund	3.4	3.4	-	-	-	3.4
County School Fund	0.6	0.6	-	-	-	0.6
Investment earnings	0.3	0.3	-	-	-	0.3
Other	17.4	17.4	8.8	-	8.8	17.4
Transfers in	-	-	-	-	-	-
Total	\$ 392.5	\$ 392.5	\$ 127.1	\$ -	\$ 127.1	\$ 400.2
EXPENDITURES:						
Salaries	\$ 209.1	\$ 209.1	\$ 50.8	\$ -	\$ 50.8	\$ 206.1
Benefits	120.8	120.8	28.4	-	28.4	118.8
Purchased services	21.0	21.0	5.0	10.3	15.3	21.0
Supplies & materials	17.4	17.4	4.5	2.3	6.8	17.4
Capital outlay	0.2	0.2	0.1	-	0.1	0.2
Other	0.5	0.5	0.3	0.1	0.4	0.5
Transfers out	3.9	3.9	2.4	-	2.4	3.9
Subtotal	\$ 372.9	\$ 372.9	\$ 91.5	\$ 12.7	\$ 104.2	\$ 367.9
CONTINGENCY:	19.6	19.6	-	-	-	-
Total	\$ 392.5	\$ 392.5	\$ 91.5	\$ 12.7	\$ 104.2	\$ 367.9
Projected ending fund balance						32.3
Projected ending fund balance percentage of actual (forecast) revenue at 6/30/2015 *						8.1%

*Projected ending fund balance breakdown:	Projected EFB	
General Operating Fund	\$ 31.3	7.8%
Local Option Levy Fund	1.0	0.2%

Beaverton School District
Comparison of Year-To-Date Revenue and Expenditures to the Prior Year
General Fund
For the Period Ended October 31, 2014

	2013-14			2014-15			Variance	
	Audited Fiscal Year 2013-14	YTD Through 10/31/13	Percentage of Total Fiscal Year 2013-14	Budget Fiscal Year 2014-15	YTD Through 10/31/14	Percentage of Total Budget 2014-15	Increase (Decrease) From Prior Year	
							\$	%
REVENUES:								
Beginning fund balance	\$ 7,550,547	\$ 7,550,547	100.00%	\$ 25,600,000	\$ 31,344,339	122.44%	\$ 23,793,792	315.13%
Property taxes	109,949,739	555,241	0.50%	114,504,930	470,663	0.41%	(84,578)	-15.23%
Local Option Levy	19,060,209	203	0.00%	19,000,000	29,896	0.16%	29,693	14627.09%
State School Fund	200,751,046	79,271,330	39.49%	211,685,500	86,477,494	40.85%	7,206,164	9.09%
Common School Fund	3,537,242	-	0.00%	3,388,481	-	0.00%	-	0.00%
County School Fund	1,048,951	189,156	18.03%	600,000	-	0.00%	(189,156)	-100.00%
Gain Share	2,311,853	2,311,853	100.00%	2,311,853	3,679,017	159.14%	1,367,164	59.14%
ESD apportionment	6,797,437	107,265	1.58%	8,497,071	3,557,078	41.86%	3,449,813	3216.16%
Charges for services	2,038,888	490,935	24.08%	2,535,600	561,347	22.14%	70,412	14.34%
Investment earnings	332,286	-	0.00%	300,000	-	0.00%	-	0.00%
Rentals	649,200	149,983	23.10%	455,000	143,446	31.53%	(6,537)	-4.36%
Fees charged to grants	399,962	100,604	25.15%	500,000	131,052	26.21%	30,448	30.26%
Extra Curricular Activities	1,630,240	616,469	37.81%	1,313,052	681,298	51.89%	64,829	10.52%
Other	614,795	150,752	24.52%	1,797,500	68,199	3.79%	(82,553)	-54.76%
Transfers in	148,765	148,765	100.00%	-	-	0.00%	(148,765)	-100.00%
Total	\$ 356,821,160	\$ 91,643,104	25.68%	\$ 392,488,987	\$ 127,143,829	32.39%	\$ 35,500,725	38.74%
EXPENDITURES:								
Salaries	\$ 186,501,880	\$ 45,699,472	24.50%	\$ 212,375,735	\$ 50,765,131	23.90%	\$ 5,065,659	11.08%
Benefits	105,258,151	24,836,715	23.60%	122,424,741	28,438,762	23.23%	3,602,047	14.50%
Purchased services	17,847,986	5,254,614	29.44%	20,405,736	4,971,722	24.36%	(282,892)	-5.38%
Supplies & materials	10,356,288	2,994,810	28.92%	13,064,077	4,539,157	34.75%	1,544,347	51.57%
Capital outlay	543,961	-	0.00%	216,132	94,753	43.84%	94,753	0.00%
Other	441,514	260,158	58.92%	494,739	288,423	58.30%	28,265	10.86%
Transfers out	4,527,042	4,027,042	88.96%	3,883,378	2,383,378	61.37%	(1,643,664)	-40.82%
Contingency and budget savings		-	-	19,624,449	-	-	-	0.00%
Total	\$ 325,476,821	\$ 83,072,811	25.52%	\$ 392,488,987	\$ 91,481,326	23.31%	\$ 8,408,515	10.12%

Beaverton School District
Comparison of Year-To-Date Revenue and Expenditures to the Prior Year - Variance Analysis
General Fund
For the Period Ended October 31, 2014

	Variance		Explanation of Variance
	Increase (Decrease) From Prior Year		
	\$	%	
REVENUES:			
Beginning fund balance	23,793,792	315.13%	Increase is due to the Local Option Levy and the increased funding from the State in 2013-14.
Property taxes	(84,578)	-15.23%	Variance is due to timing of when we receive collections from the counties.
Local Option Levy	29,693	14627.09%	Variance is due to receipt for prior year Local Option Levy funds in 2014-15.
State School Fund	7,206,164	9.09%	Variance is due to increase funding from the State in 2014-15.
County School Fund	(189,156)	-100.00%	Variance is due to timing of receipt for County School Fund.
Gain Share	1,367,164	59.14%	Variance is due to increase in Gain Share revenue in 2014-15.
ESD apportionment	3,449,813	3216.16%	Variance is due to timing of receipt for ESD funds.
Charges for services	70,412	14.34%	Increase is due to increase in Full-Day Kinder in 2014-15.
Extra Curricular Activities	64,829	10.52%	Increase is due to summer school program implemented in 2014-15.
Other	(82,553)	-54.76%	Variance is due to timing of revenues.
Transfers in	(148,765)	-100.00%	Variance is due to one-time transfer to close the Print Services fund in 2013-14.
EXPENDITURES:			
Salaries	5,065,659	11.08%	Increase is expected due to increase staffing based on increase in funding from State in 2014-15.
Benefits	3,602,047	14.50%	Increase is expected due to increase staffing based on increase in funding from State in 2014-15.
Purchased services	(282,892)	-5.38%	Variance is due to timing of expenditures.
Supplies & materials	1,544,347	51.57%	Variance is due to timing of expenditures.
Transfers out	(1,643,664)	-40.82%	Variance is due to decrease and timing in debt services transfers.

* New variance explanation for current month

Beaverton School District
Summary of Revenue, Expenditures and Encumbrances
All Funds Except General Fund
For the Period Ended October 31, 2014

Funds	Revenue				Expenditures						Fund Balance
	Final Budget <i>(Incl Beg Fund Bal)</i>	YTD Revenue <i>(Incl Beg Fund Bal)</i>	Budget Variance		Final Budget	YTD Expenditures <i>(Inc transfers out)</i>	Encumbrances	YTD Expenditures & Encumbrances	Budget Variance		
			\$	%					\$	%	
Student Body Fund	\$ 10,700,000	\$ 2,943,385	\$ (7,756,615)	27.51%	\$ 10,700,000	\$ -	\$ -	\$ -	\$ (10,700,000)	0.00%	\$ 2,943,385
Special Purpose Fund	5,135,493	922,587	(4,212,906)	17.96%	5,135,493	315,094	81,642	396,736	(4,738,757)	7.73%	525,851
Categorical	875,000	727,082	(147,918)	83.10%	875,000	9,072	84,624	93,696	(781,304)	10.71%	633,386
Grant Fund	26,389,494	2,526,546	(23,862,948)	9.57%	26,389,494	4,886,689	1,345,645	6,232,334	(20,157,160)	23.62%	(3,705,788)
Long-Term Planning Fund	1,747,600	746,157	(1,001,443)	42.70%	1,747,600	72,036	38,908	110,944	(1,636,656)	6.35%	635,213
Nutrition Services Fund	17,942,872	5,052,669	(12,890,203)	28.16%	17,942,872	3,026,273	2,721,494	5,747,767	(12,195,105)	32.03%	(695,098)
Debt Service Fund	65,544,203	7,129,784	(58,414,419)	10.88%	65,544,203	-	-	-	(65,544,203)	0.00%	7,129,784
Capital Projects Fund	467,246,000	454,597,239	(12,648,761)	97.29%	467,246,000	15,785,101	26,822,842	42,607,943	(424,638,057)	9.12%	411,989,296
Insurance Reserve Fund	5,787,797	5,110,978	(676,819)	88.31%	5,787,797	1,602,253	879,668	2,481,921	(3,305,876)	42.88%	2,629,057
Workers' Compensation Fund	2,617,257	1,492,924	(1,124,333)	57.04%	2,617,257	569,247	58,620	627,867	(1,989,390)	23.99%	865,057
Scholarship Fund (Expendable Trust)	400,000	270,074	(129,926)	67.52%	400,000	39,000	15,000	54,000	(346,000)	13.50%	216,074
Pension Fund	779,475	291,265	(488,210)	37.37%	779,475	106,256	-	106,256	(673,219)	13.63%	185,009
Total	\$ 605,165,191	\$ 481,810,690	\$ (123,354,501)		\$ 605,165,191	\$ 26,411,021	\$ 32,048,443	\$ 58,459,464	\$ (546,705,727)		\$ 423,351,226



BEAVERTON SCHOOL DISTRICT CLASSROOM TEACHER ALLOCATION 2014-15
As of 10/31/2014

School	Budgeted Enrollment	9/30/14 Enrollment	Enrollment Change	Budget		Actual		Increase
				Without Levy APU	With Levy APU	Without Levy APU	With Levy APU	
Aloha Huber (K-8)	944	994	50	34.5	37.0	36.8	39.3	
Barnes	727	743	16	25.0	32.5	26.0	32.5	
Beaver Acres	782	742	(40)	27.0	30.5	28.0	31.5	
Bethany	522	519	(3)	18.0	21.5	19.0	21.5	
Bonny Slope	653	655	2	25.0	28.0	26.4	29.4	
Cedar Mill	323	339	16	12.5	15.0	13.5	16.0	
Chehalem	486	488	2	16.0	21.5	16.5	21.0	
Cooper Mountain	473	494	21	16.0	19.0	19.4	20.9	
Elmonica	575	589	14	19.0	22.5	19.9	23.4	
Errol Hassell	468	468	-	16.0	19.5	18.4	20.4	
Findley	779	820	41	31.0	33.5	31.5	35.0	
Fir Grove	509	508	(1)	18.0	23.0	18.0	22.0	
Greenway	414	407	(7)	15.0	18.5	15.0	18.5	
Hazeldale	437	420	(17)	15.5	17.5	15.9	17.9	
Hiteon	670	673	3	25.0	28.0	25.5	28.0	
Jacob Wismer	720	730	10	26.5	30.5	26.5	30.5	
Kinnaman	707	699	(8)	24.0	27.0	24.0	27.0	
McKay	386	351	(35)	13.5	16.5	13.0	16.0	
McKinley	656	632	(24)	23.0	29.5	24.5	30.0	
Montclair	381	358	(23)	14.5	19.0	14.5	19.0	
Nancy Ryles	511	554	43	18.0	20.5	20.8	23.3	
Oak Hills	535	560	25	19.0	22.5	21.9	24.4	
Raleigh Hills (K-8)	522	555	33	20.5	24.5	20.5	25.5	
Raleigh Park	417	403	(14)	16.0	20.5	16.0	21.0	
Ridgewood	421	422	1	15.5	18.5	16.8	19.8	
Rock Creek	533	530	(3)	18.0	21.0	18.4	22.4	
Scholls Heights	548	535	(13)	19.0	21.5	19.9	23.4	
Sexton Mountain	500	486	(14)	17.0	19.0	17.5	20.0	
Springville (K-8)	860	881	21	31.5	34.0	32.7	36.2	
Terra Linda	393	404	11	14.5	18.0	15.4	18.9	
Vose	727	676	(51)	24.0	29.5	24.8	30.3	
West TV	292	322	30	11.5	14.0	12.9	15.4	
William Walker	504	494	(10)	18.0	24.0	19.5	24.0	
Elementary School Total	18,375	18,451	76	657.5	777.5	689.3	804.3	115.0



BEAVERTON SCHOOL DISTRICT CLASSROOM TEACHER ALLOCATION 2014-15
As of 10/31/2014

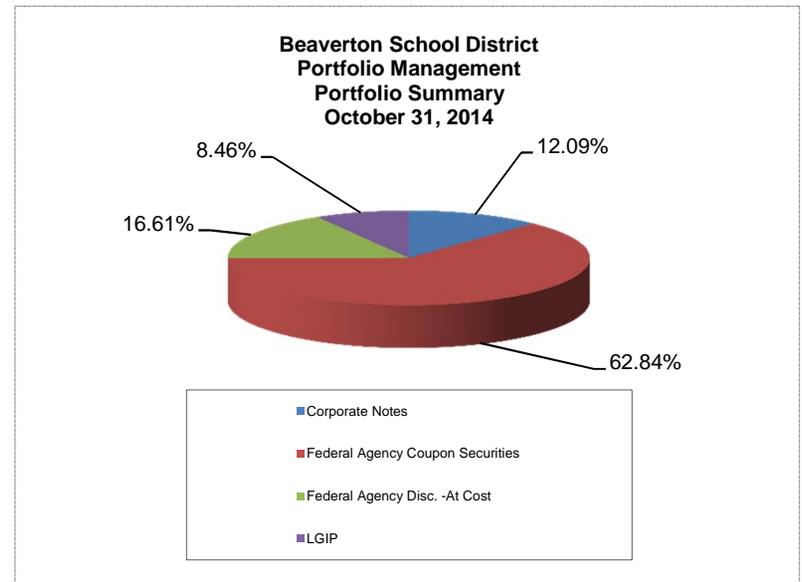
School				Budget		Actual		Increase
	Budgeted Enrollment	9/30/14 Enrollment	Enrollment Change	Without Levy APU	With Levy APU	Without Levy APU	With Levy APU	
Cedar Park	1,006	1,007	1	35.0	40.5	35.0	42.8	
Conestoga	841	859	18	28.0	31.5	28.5	31.5	
Five Oaks	973	994	21	36.9	43.9	36.4	43.9	
Highland Park	814	850	36	27.0	30.0	27.8	30.8	
Meadow Park	747	800	53	30.0	34.0	31.9	35.9	
Mountain View	864	848	(16)	33.0	38.5	33.0	38.5	
Stoller	1,366	1,363	(3)	46.0	51.5	46.8	52.3	
Whitford	675	656	(19)	26.5	29.0	27.8	29.8	
Middle School Total	7,286	7,377	91	262.4	298.9	267.1	305.5	38.3
Aloha	1,980	1,989	9	75.8	90.0	72.0	85.0	
Beaverton	1,594	1,649	55	59.8	70.2	59.3	70.9	
Southridge	1,640	1,615	(25)	55.7	63.9	56.8	64.2	
Sunset	1,986	2,020	34	69.3	79.3	69.9	79.7	
Westview	2,410	2,450	40	81.5	93.7	83.2	94.0	
High School Total	9,610	9,723	113	342.0	397.0	341.2	393.8	52.6
Arts & Communication Magnet Academy (ACMA)	735	727	(8)	26.0	29.3	26.9	29.7	
Community School	183	182	(1)	8.1	10.0	11.4	13.0	
Health & Science High School	707	678	(29)	26.8	31.1	27.1	30.9	
International School of Beaverton	868	869	1	30.9	34.3	31.3	34.2	
School of Science & Technology	176	158	(18)	6.1	6.9	7.4	8.0	
Options Schools Total	2,669	2,614	(55)	97.9	111.6	104.1	115.8	11.7
Address Extreme Class Size K-12	-	-	-	10.5	27.8	-	(32.6)	**
District Total	37,940	38,165	225	1,370.3	1,612.8	1,401.8	1,586.8	185.0

	Beginning			
	Adopted Budget	Fund Balance 7/1/14	Year To Date Actual	Year To Date Balance
REVENUE TOTAL	\$19,000,000	\$3,028,418	\$29,789	\$15,941,793
EXPENSE TOTAL	\$19,000,000	\$0	\$4,925,159	\$14,074,841

	Projection
Beginning Fund Balance 7/1/14	\$3,028,418
Projected Revenue:	\$21,000,000
Projected Expense:	\$23,000,000
Projected Fund Balance 6/30/15:	\$1,028,418

**Beaverton School District
Portfolio Management
Portfolio Summary
31-Oct-14**

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	YTM	Maximum % of YTM 365 Portfolio allowed Equiv. per Board policy
Corporate Notes	57196000.00	57777576.73	58198894.22	12.09%	423	0.39	0.392 35%
Federal Agency Coupon Securities	300000000.00	302240240.00	302609850.00	62.84%	675	0.54	0.543 100%
Federal Agency Disc. -At Cost	80000000.00	79986183.33	79970332.02	16.61%	166	0.08	0.076 100%
LGIP	40747268.95	40747268.95	40747268.95	8.46%	1	0.51	0.510 100%
	477,943,268.95	480,751,269.01	481,526,345.19	100.00%	469	0.423	0.423
Cash and Accrued Interest							
Accrued Interest at Purchase		21909.21	21909.21				
Total Cash and Investments	\$ 477,943,268.95 \$	\$ 480,773,178.22 \$	\$ 481,548,254.40		469	0.423	0.423



**Beaverton School District
Portfolio Management
Portfolio Details - Investments
October 31, 2014**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Term	YTM	YTM 365	Maturity Date
Corporate Notes												
064149C47	10832	BANK OF NOVA SCOTIA		05/19/2014	3,000,000.00	3,048,093.00	3,070,320.00	2.050	506	0.350	0.350	10/07/2015
064159BA3	10849	BANK OF NOVA SCOTIA		08/21/2014	5,000,000.00	5,014,995.00	5,021,150.00	0.750	414	0.376	0.376	10/09/2015
084670AV0	10842	BERKSHIRE HATHAWAY FIN		08/15/2014	3,000,000.00	3,031,122.00	3,044,190.00	3.200	180	0.184	0.184	02/11/2015
191216AX8	10829	COCA COLA		01/21/2014	2,000,000.00	2,003,330.00	2,010,960.00	0.750	416	0.270	0.270	03/13/2015
36962G5M2	10819	G E Cap Corp		12/13/2013	1,205,000.00	1,211,076.82	1,229,232.55	2.150	392	0.270	0.270	01/09/2015
36962G4T8	10831	G E Cap Corp		05/16/2014	1,000,000.00	1,017,601.00	1,027,580.00	2.250	542	0.380	0.380	11/09/2015
36962G5W0	10837	G E Cap Corp		08/08/2014	5,000,000.00	5,137,480.00	5,173,918.07	2.300	993	1.000	1.000	04/27/2017
36962G6R0	10853	G E Cap Corp		08/22/2014	5,276,000.00	5,296,022.42	5,313,987.20	1.000	504	0.475	0.475	01/08/2016
478160BF0	10855	JOHNSON AND JOHNSON		10/22/2014	4,000,000.00	4,020,360.00	4,020,360.00	0.700	768	0.456	0.456	11/28/2016
46625HHP8	10802	JP MORGAN CHASE		10/04/2013	2,445,000.00	2,469,139.49	2,540,990.70	3.700	473	0.649	0.649	01/20/2015
90333WAC2	10827	US BANK		01/14/2014	1,000,000.00	1,022,961.00	1,053,100.00	4.800	456	0.541	0.541	04/15/2015
91159HGV6	10841	US BANK		08/15/2014	10,000,000.00	10,140,580.00	10,182,760.00	3.125	229	0.210	0.210	04/01/2015
961214BH5	10821	WESTPAC BANKING CORP		12/13/2013	2,000,000.00	2,029,412.00	2,093,780.00	4.200	441	0.300	0.300	02/27/2015
94980VAA6	10817	Wells Fargo Co		12/13/2013	2,000,000.00	2,030,486.00	2,096,140.00	4.750	423	0.570	0.570	02/09/2015
94974BFA3	10846	Wells Fargo Co		08/20/2014	10,270,000.00	10,304,918.00	10,320,425.70	1.250	177	0.227	0.227	02/13/2015
Subtotal and Average			55,475,424.54		57,196,000.00	57,777,576.73	58,198,894.22		423	0.392	0.392	
Federal Agency Coupon Securities												
3133EDQL9	10836	Federal Farm Credit Bank		08/08/2014	35,000,000.00	35,004,060.00	35,012,250.00	0.230	433	0.200	0.200	10/15/2015
3130A2QF6	10838	Federal Home Loan Bank		08/18/2014	25,000,000.00	24,931,225.00	25,000,000.00	1.000	1,004	1.000	1.000	05/18/2017
3130A2VP8	10850	Federal Home Loan Bank		08/21/2014	40,000,000.00	39,991,480.00	40,000,000.00	0.080	183	0.080	0.080	02/20/2015
313380Z26	10854	Federal Home Loan Bank		10/27/2014	5,000,000.00	5,000,000.00	5,000,000.00	0.625	728	0.625	0.625	10/24/2016
3137EADS5	10834	Federal Home Loan Mtg Corp		08/08/2014	50,000,000.00	50,210,300.00	50,292,500.00	0.875	798	0.605	0.605	10/14/2016
3134G5FX8	10839	Federal Home Loan Mtg Corp		08/18/2014	50,000,000.00	50,025,200.00	50,000,000.00	0.840	884	0.840	0.840	01/18/2017
3134G5FY6	10840	Federal Home Loan Mtg Corp		08/18/2014	25,000,000.00	25,019,625.00	25,000,000.00	0.980	974	0.980	0.980	04/18/2017
3135G0BA0	10835	Federal National Mtg Assn		08/08/2014	70,000,000.00	72,058,350.00	72,305,100.00	2.375	612	0.400	0.400	04/11/2016
Subtotal and Average			298,416,301.61		300,000,000.00	302,240,240.00	302,609,850.00		675	0.543	0.543	
Federal Agency Disc. -At Cost												
313312JV3	10847	Federal Farm Credit Bank		08/20/2014	5,000,000.00	4,997,265.00	4,994,250.00	0.120	345	0.122	0.124	07/31/2015
313385P26	10844	Federal Home Loan Bank		08/15/2014	25,000,000.00	24,999,625.00	24,996,291.75	0.060	89	0.060	0.061	11/12/2014
313384AR0	10848	Federal Home Loan Bank		08/20/2014	25,000,000.00	24,998,650.00	24,992,756.94	0.070	149	0.070	0.071	01/16/2015
313396CR2	10851	Freddie Discount		08/21/2014	10,000,000.00	9,998,710.00	9,995,100.00	0.090	196	0.092	0.093	03/05/2015
313588GY5	10856	FNDN		10/17/2014	15,000,000.00	14,991,933.33	14,991,933.33	0.080	242	0.081	0.082	06/16/2015

**Beaverton School District
Portfolio Management
Portfolio Details - Investments
October 31, 2014**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Term	YTM	YTM 365	Maturity Date
Subtotal and Average			78,680,742.06		80,000,000.00	79,986,183.33	79,970,332.02		166	0.075	0.076	
LGIP												
LGIP 5173	10134	LGIP		06/30/2006	368,773.23	368,773.23	368,773.23	0.500	1	0.500	0.500	
LGIP 4010	10155	LGIP		07/01/2006	29,805,928.40	29,805,928.40	29,805,928.40	0.500	1	0.500	0.500	
LGIP 3582	10166	LGIP		01/16/2007	666,894.42	666,894.42	666,894.42	0.500	1	0.500	0.500	
LGIP 3949	10833	LGIP		08/07/2014	9,905,672.90	9,905,672.90	9,905,672.90	0.540	1	0.540	0.540	
Subtotal and Average			54,979,935.10		40,747,268.95	40,747,268.95	40,747,268.95		1	0.510	0.510	
Total and Average			487,552,403.31		477,943,268.95	480,751,269.01	481,526,345.19		503	0.444	0.444	

**Beaverton School District
Portfolio Management
Portfolio Details - Cash
October 31, 2014**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Term	YTM	YTM 365
Average Balance			0.00	Accrued Interest at Purchase		21,909.21	21,909.21		0		
				Subtotal		21,909.21	21,909.21				
Total Cash and Investments			487,552,403.31		477,943,268.95	480,773,178.22	481,548,254.40		503	0.444	0.444

**BEAVERTON SCHOOL DISTRICT
CASH ACTIVITY REPORT FOR ALL FUNDS**

OCTOBER 2014

	BEGINNING BALANCE 9/30/2014	CASH RECEIPTS	CASH DISBURSEMENTS	TRANSFERS IN (OUT)	ENDING BALANCE 10/31/2014
CASH PER BOOKS					
General Checking (US)	\$ 1,077,081	\$ 30,109,631	\$ (46,819,186)	\$ 21,875,571	\$ 6,243,097
Payroll Checking	\$ 5,673,959	-	(198,525)	533,829	6,009,263
Cafeteria Checking	\$ -	-	533,829	(533,829)	-
Workers' Compensation	\$ 150,326	-	(67,495)	-	82,831
Payroll Direct Deposit	\$ 70,343	4	(11,806,170)	11,800,000	64,177
TOTAL CASH PER BOOKS	6,971,709	30,109,635	(58,357,547)	33,675,571	12,399,368
INVESTMENTS					
	BEGINNING BALANCE 9/30/2014	INVESTMENT PURCHASES	INVESTMENT MATURITIES/SALES	TRANSFERS IN (OUT)	ENDING BALANCE 10/31/2014
Wells Fargo	\$ 193,110,390	-	(19,998,400)	-	173,111,990
Castle Oak	\$ 68,873,905	-	-	-	68,873,905
Piper Jaffray	\$ 179,774,840	24,012,294	(4,993,953)	-	198,793,181
Oregon State Local Government Investment Pool	\$ 54,425,453	(43)	19,997,430	(33,675,571)	40,747,269
TOTAL INVESTMENTS	496,184,588	24,012,251	(4,994,923)	(33,675,571)	481,526,345
TOTAL CASH & INVESTMENTS	\$ 503,156,297	\$ 54,121,886	\$ (63,352,470)	\$ -	\$ 493,925,713