

**Beaverton School District**  
**Year-To-Date Activity and Forecast**  
**General Fund**  
**For the Period Ended December 31, 2013**

(\$ In millions)

	Budget		Activity			
	Adopted Budget 2013-14	Final Budget 2013-14	YTD Actuals Through Current Month	Encumbrances Through Current Month	Actuals Including Encumbrances	Forecast Through 6/30/2014
<b>REVENUES:</b>						
Beginning Fund Balance	\$ 7.5	\$ 7.5	\$ 7.5	\$ -	\$ 7.5	\$ 7.5
State School Fund:						
State School Fund	193.2	193.2	111.1	-	111.1	194.1
Property taxes	112.1	112.1	101.6	-	101.6	112.1
Local Option Levy	15.0	15.0	17.7	-	17.7	18.0
Common School Fund	3.2	3.2	-	-	-	3.6
County School Fund	0.6	0.6	0.2	-	0.2	0.6
Investment earnings	0.3	0.3	-	-	-	0.3
Other	11.7	14.0	4.9	-	4.9	14.0
Transfers in	0.1	0.1	0.1	-	0.1	0.1
<b>Total</b>	<b>\$ 343.7</b>	<b>\$ 346.0</b>	<b>\$ 243.1</b>	<b>\$ -</b>	<b>\$ 243.1</b>	<b>\$ 350.3</b>
<b>EXPENDITURES:</b>						
Salaries	\$ 187.7	\$ 189.6	\$ 77.1	\$ -	\$ 77.1	\$ 190.9
Benefits	106.7	107.1	42.0	-	42.0	107.9
Purchased services	18.2	18.2	7.4	6.6	14.0	18.3
Supplies & materials	11.3	11.3	4.2	2.2	6.4	10.1
Capital outlay	0.2	0.2	0.2	0.1	0.3	0.3
Other	0.4	0.4	0.3	-	0.3	0.4
Transfers out	4.6	4.6	4.0	-	4.0	4.0
<b>Subtotal</b>	<b>\$ 329.1</b>	<b>\$ 331.4</b>	<b>\$ 135.2</b>	<b>\$ 8.9</b>	<b>\$ 144.1</b>	<b>\$ 331.8</b>
<b>CONTINGENCY:</b>	<b>14.6</b>	<b>14.6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 343.7</b>	<b>\$ 346.0</b>	<b>\$ 135.2</b>	<b>\$ 8.9</b>	<b>\$ 144.1</b>	<b>\$ 331.8</b>
<b>Projected ending fund balance</b>						<b>18.5</b>
<b>Projected ending fund balance percentage of actual (forecast) revenue at 6/30/2014 *</b>						<b>5.3%</b>

<b>*Projected ending fund balance breakdown:</b>	Projected EFB	
General Operating Fund	\$ 17.5	5.0%
Local Option Levy Fund	1.0	0.3%

**Beaverton School District**  
**Comparison of Year-To-Date Revenue and Expenditures to the Prior Year**  
**General Fund**  
**For the Period Ended December 31, 2013**

	2012-13			2013-14			Variance	
	Audited Fiscal Year 2012-13	YTD Through 12/31/12	Percentage of Total Fiscal Year 2012-13	Budget Fiscal Year 2013-14	YTD Through 12/31/13	Percentage of Total Budget 2013-14	Increase (Decrease) From Prior Year	
							\$	%
<b>REVENUES:</b>								
Beginning fund balance	\$ 7,989,042	\$ 7,989,042	100.00%	\$ 7,500,000	\$ 7,550,548	100.67%	\$ (438,494)	-5.49%
Property taxes	106,376,016	97,360,890	91.53%	112,081,664	101,564,559	90.62%	4,203,669	4.32%
Local Option Levy	-	-	0.00%	15,000,000	17,696,433	117.98%	17,696,433	100.00%
State School Fund	173,928,098	97,622,325	56.13%	193,196,630	111,050,220	57.48%	13,427,895	13.75%
Common School Fund	3,655,130	-	0.00%	3,169,872	-	0.00%	-	0.00%
County School Fund	607,417	149,615	24.63%	600,000	189,156	31.53%	39,541	26.43%
Gain Share	-	-	0.00%	2,311,853	2,311,853	100.00%	2,311,853	100.00%
ESD apportionment	5,758,054	-	0.00%	6,000,000	377,820	6.30%	377,820	100.00%
Charges for services	2,141,275	976,773	45.62%	2,360,000	904,986	38.35%	(71,787)	-7.35%
Investment earnings	244,854	-	0.00%	300,000	-	0.00%	-	0.00%
Rentals	650,337	191,765	29.49%	455,000	234,246	51.48%	42,481	22.15%
Fees charged to grants	466,194	193,980	41.61%	500,000	129,265	25.85%	(64,715)	-33.36%
Extra Curricular Activities	1,456,995	858,468	58.92%	1,313,052	798,692	60.83%	(59,776)	-6.96%
Other	1,163,767	220,494	18.95%	1,097,500	184,593	16.82%	(35,901)	-16.28%
Transfers in	200,000	200,000	100.00%	153,766	148,765	96.75%	(51,235)	-25.62%
<b>Total</b>	<b>\$ 304,637,179</b>	<b>\$ 205,763,352</b>	<b>67.54%</b>	<b>\$ 346,039,337</b>	<b>\$ 243,141,136</b>	<b>70.26%</b>	<b>\$ 37,377,784</b>	<b>18.17%</b>
<b>EXPENDITURES:</b>								
Salaries	\$ 172,936,950	\$ 72,253,498	41.78%	\$ 190,200,596	\$ 77,041,191	40.51%	\$ 4,787,693	6.63%
Benefits	92,648,234	37,709,024	40.70%	107,425,892	42,027,246	39.12%	4,318,222	11.45%
Purchased services	16,139,699	7,149,559	44.30%	18,337,661	7,403,835	40.38%	254,276	3.56%
Supplies & materials	9,641,279	3,847,288	39.90%	10,145,876	4,220,647	41.60%	373,359	9.70%
Capital outlay	591,088	326,494	55.24%	342,650	165,413	48.27%	(161,081)	-49.34%
Other	383,866	315,704	82.24%	415,120	279,758	67.39%	(35,946)	-11.39%
Transfers out	4,745,517	4,580,517	96.52%	4,566,813	4,027,042	88.18%	(553,475)	-12.08%
Contingency and budget savings	-	-	-	14,604,729	-	-	-	-
<b>Total</b>	<b>\$ 297,086,633</b>	<b>\$ 126,182,084</b>	<b>42.47%</b>	<b>\$ 346,039,337</b>	<b>\$ 135,165,132</b>	<b>39.06%</b>	<b>\$ 8,983,048</b>	<b>7.12%</b>

**Beaverton School District**  
**Comparison of Year-To-Date Revenue and Expenditures to the Prior Year - Variance Analysis**  
**General Fund**  
**For the Period Ended December 31, 2013**

	Variance		Explanation of Variance
	Increase (Decrease) From Prior Year		
	\$	%	
<b>REVENUES:</b>			
Property Taxes	4,203,669	4.32%	Variance is due to timing of when we receive collections from the counties.
Local Option Levy	17,696,433	100.00%	Increase is due to new Local Option Levy in 2013-14.
State School Fund	13,427,895	13.75%	Variance due to increase funding from the State in 2013-14.
Gain Share	2,311,853	100.00%	Increase is due to Gain Share revenue received in 2013-14.
<b>EXPENDITURES:</b>			
Salaries	4,787,693	6.63%	Increase is expected due to Local Option Levy.
Benefits	4,318,222	11.45%	Increase is expected due to Local Option Levy.
Transfers out	(553,475)	-12.08%	Decrease in transfers is due delaying funding of unemployment costs until claims notices are received.

\* New variance explanation for current month

**Beaverton School District**  
**Summary of Revenue, Expenditures and Encumbrances**  
**All Funds Except General Fund**  
**For the Period Ended December 31, 2013**

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	\$ 2,732,183	\$ (7,967,817)	25.53%	\$ 10,700,000	\$ -	\$ -	\$ -	\$ (10,700,000)	0.00%	\$ 2,732,183
Special Purpose Fund	5,112,312	1,282,605	(3,829,707)	25.09%	5,112,312	614,042	218,510	832,552	(4,279,760)	16.29%	450,053
Categorical	2,052,000	1,049,292	(1,002,708)	51.14%	2,052,000	238,944	41,695	280,639	(1,771,361)	13.68%	768,653
Grant Fund	26,406,635	5,713,796	708,353	21.64%	26,406,635	6,448,417	1,187,716	7,636,133	(18,770,502)	28.92%	(1,922,337)
Long-Term Planning Fund	1,747,600	1,124,932	(622,668)	64.37%	1,747,600	307,031	98,849	405,880	(1,341,720)	23.22%	719,052
Nutrition Services Fund	16,921,581	8,294,025	(8,627,556)	49.01%	16,921,581	5,359,845	4,050,213	9,410,058	(7,511,523)	55.61%	(1,116,033)
Debt Service Fund	64,996,009	55,009,051	(9,986,958)	84.63%	64,996,009	6,186,168	-	6,186,168	(58,809,841)	9.52%	48,822,883
Capital Projects Fund	18,903,000	15,641,767	(3,261,233)	82.75%	18,903,000	9,456,130	548,427	10,004,557	(8,898,443)	52.93%	5,637,210
Insurance Reserve Fund	5,136,209	4,126,228	(1,009,981)	80.34%	5,136,209	1,783,952	845,472	2,629,424	(2,506,785)	51.19%	1,496,804
Workers' Compensation Fund	2,076,140	1,160,007	(916,133)	55.87%	2,076,140	682,857	39,033	721,890	(1,354,250)	34.77%	438,117
Printing Services Fund	153,766	148,765	(5,001)	96.75%	153,766	148,765	-	148,765	(5,001)	96.75%	-
Scholarship Fund (Expendable Trust)	400,000	258,920	(141,080)	64.73%	400,000	21,082	12,117	33,199	(366,801)	8.30%	225,721
Pension Fund	1,055,500	1,052,414	(3,086)	99.71%	1,055,500	417,621	-	417,621	(637,879)	39.57%	634,793
<b>Total</b>	<b>\$ 155,660,752</b>	<b>\$ 97,593,985</b>	<b>\$ (36,665,575)</b>		<b>\$ 155,660,752</b>	<b>\$ 31,664,854</b>	<b>\$ 7,042,032</b>	<b>\$ 38,706,886</b>	<b>\$ (116,953,866)</b>		<b>\$ 58,887,099</b>



**BEAVERTON SCHOOL DISTRICT CLASSROOM TEACHER ALLOCATION 2013-14**  
**As of 12/31/2013**

School	Budgeted Enrollment	9/13/13 Enrollment	Enrollment Change	Budget		Actual		Increase
				Without Levy APU	With Levy APU	Without Levy APU	With Levy APU	
Aloha Huber (K-8)	1,012	947	(65)	33.5	36.0	32.6	35.0	
Barnes	755	744	(11)	24.5	27.5	24.7	28.5	
Beaver Acres	745	756	11	24.0	26.5	25.5	27.9	
Bethany	553	528	(25)	18.5	20.0	18.7	21.0	
Bonny Slope	666	624	(42)	23.5	26.0	23.7	26.0	
Cedar Mill	294	315	21	10.5	12.0	10.7	12.0	
Chehalem	462	479	17	14.5	16.0	16.7	18.0	
Cooper Mountain	510	491	(19)	17.0	18.5	17.2	18.5	
Elmonica	573	566	(7)	17.5	20.0	18.2	20.0	
Errol Hassell	515	498	(17)	16.5	18.5	16.7	19.5	
Findley	841	802	(39)	28.5	31.5	29.2	32.0	
Fir Grove	526	501	(25)	17.0	19.0	18.6	19.9	
Greenway	408	415	7	13.5	15.0	13.6	15.4	
Hazeldale	456	451	(5)	14.5	16.0	15.6	16.9	
Hiteon	669	666	(3)	22.0	25.0	22.2	25.0	
Jacob Wismer	804	763	(41)	26.5	29.5	26.1	28.9	
Kinnaman	694	687	(7)	21.5	24.5	21.7	25.0	
McKay	385	393	8	12.5	14.0	12.7	14.5	
McKinley	613	645	32	19.5	21.5	21.4	24.2	
Montclair	417	396	(21)	13.5	15.0	15.5	17.9	
Nancy Ryles	553	518	(35)	18.5	20.0	18.6	19.9	
Oak Hills	567	546	(21)	18.0	21.0	18.2	21.0	
Raleigh Hills (K-8)	535	521	(14)	19.0	21.0	19.2	22.0	
Raleigh Park	430	422	(8)	13.5	15.5	13.7	17.5	
Ridgewood	472	420	(52)	17.5	19.0	17.7	19.0	
Rock Creek	516	537	21	16.5	19.0	17.6	20.4	
Scholls Heights	534	550	16	17.0	20.0	17.7	21.0	
Sexton Mountain	546	535	(11)	17.5	20.0	17.7	20.0	
Springville (K-8)	760	791	31	25.0	28.5	25.2	29.0	
Terra Linda	419	417	(2)	13.5	15.0	14.6	16.9	
Vose	663	716	53	20.5	23.5	21.6	25.9	
West TV	334	295	(39)	11.5	13.0	11.7	13.0	
William Walker	588	539	(49)	18.5	21.5	18.2	21.0	
<b>Elementary School Total</b>	<b>18,815</b>	<b>18,474</b>	<b>(341)</b>	<b>615.5</b>	<b>689.0</b>	<b>632.3</b>	<b>712.7</b>	<b>80.4</b>



**BEAVERTON SCHOOL DISTRICT CLASSROOM TEACHER ALLOCATION 2013-14**  
**As of 12/31/2013**

Cedar Park	1,011	938	(73)	34.0	37.0	34.0	38.0	
Conestoga	898	868	(30)	29.5	32.0	29.9	32.9	
Five Oaks	1,044	1,034	(10)	38.4	41.4	38.4	41.4	
Highland Park	794	785	(9)	26.0	28.5	26.0	30.0	
Meadow Park	797	732	(65)	30.0	32.5	30.0	32.5	
Mountain View	826	827	1	30.0	32.5	30.9	34.4	
Stoller	1,333	1,316	(17)	43.0	47.0	43.4	49.8	
Whitford	700	683	(17)	26.0	28.0	26.0	28.5	
<b>Middle School Total</b>	<b>7,403</b>	<b>7,183</b>	<b>(220)</b>	<b>256.9</b>	<b>278.9</b>	<b>258.7</b>	<b>287.5</b>	<b>28.9</b>
Aloha	1,932	1,995	63	69.4	75.4	70.0	76.4	
Beaverton	1,554	1,578	24	55.3	60.1	56.1	61.1	
Southridge	1,671	1,679	8	53.7	58.9	54.3	59.7	
Sunset	1,969	1,949	(20)	63.7	69.7	64.0	70.4	
Westview	2,474	2,419	(55)	79.7	87.3	79.2	87.2	
<b>High School Total</b>	<b>9,600</b>	<b>9,620</b>	<b>20</b>	<b>321.8</b>	<b>351.4</b>	<b>323.7</b>	<b>354.9</b>	<b>31.2</b>
Arts & Communication Magnet Academy (ACMA)	716	714	(2)	22.7	25.1	23.6	26.2	
Community School	195	185	(10)	7.2	8.0	10.4	11.2	
Health & Science High School	720	701	(19)	25.0	27.2	24.7	27.3	
International School of Beaverton	858	866	8	28.2	31.1	28.2	31.4	
School of Science & Technology	179	175	(4)	5.8	6.4	5.8	6.7	
<b>Options Schools Total</b>	<b>2,668</b>	<b>2,641</b>	<b>(27)</b>	<b>88.9</b>	<b>97.8</b>	<b>92.7</b>	<b>102.7</b>	<b>10.0</b>
<b>Address Extreme Class Size K-12</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10.5</b>	<b>27.8</b>	<b>-</b>	<b>0.8</b>	
<b>District Total</b>	<b>38,486</b>	<b>37,918</b>	<b>(568)</b>	<b>1,293.6</b>	<b>1,444.9</b>	<b>1,307.4</b>	<b>1,458.7</b>	<b>151.3</b>

**BEAVERTON SCHOOL DISTRICT LOCAL OPTION LEVY 2013-14**  
**As of 12/31/2013**

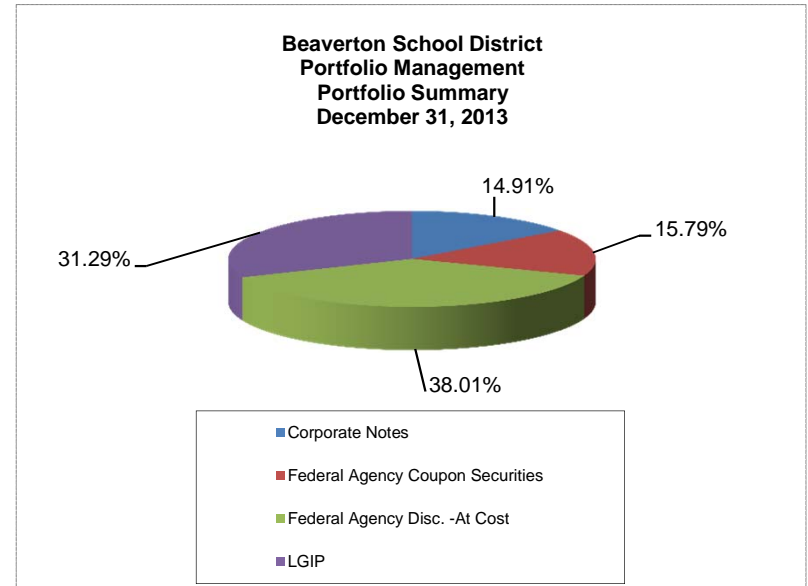
	Adopted Budget	Year To Date Actual	Balance
REVENUE TOTAL	\$15,000,000	\$17,696,433	(\$2,696,433)
EXPENSE TOTAL	\$15,000,000	\$5,447,467	\$9,552,533
Projected Fund Revenue:			\$18,000,000
Projected Fund Expense:			\$17,000,000
Projected Fund Balance:			\$1,000,000

**Beaverton School District  
Portfolio Management  
Portfolio Summary  
31-Dec-13**

<b>Investments</b>	<b>Par Value</b>	<b>Market Value</b>	<b>Book Value</b>	<b>% of Portfolio</b>	<b>Term</b>	<b>YTM</b>	<b>Maximum % of YTM 365 Portfolio allowed Equiv. per Board policy</b>
Corporate Notes	\$ 20,150,000.00	\$ 20,586,646.49	\$ 20,780,368.25	14.91%	322	0.338	0.338 35%
Federal Agency Coupon Securities	22,000,000.00	22,000,810.00	22,002,040.00	15.79%	170	0.110	0.110 100%
Federal Agency Disc. -At Cost	53,000,000.00	52,975,145.42	52,974,598.20	38.01%	171	0.091	0.000 100%
LGIP	43,615,079.65	43,615,079.65	43,615,079.65	31.29%	1	0.500	0.500 100%
	<b>138,765,079.65</b>	<b>139,177,681.56</b>	<b>139,372,086.10</b>	<b>100.00%</b>	<b>140</b>	<b>0.259</b>	<b>0.259</b>

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<b>Cash and Accrued Interest</b>							
Accrued Interest at Purchase		119,941.01	119,941.01				
<b>Total Cash and Investments</b>	<b>\$ 138,765,079.65</b>	<b>\$ 139,297,622.57</b>	<b>\$ 139,492,027.11</b>		<b>140</b>	<b>0.259</b>	<b>0.259</b>



**Beaverton School District  
Portfolio Management  
Portfolio Details - Investments  
December 31, 2013**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Term	YTM	YTM 365	Maturity Date
<b>Corporate Notes</b>												
084664BR1	10820	BERKSHIRE HATHAWAY FIN		12/13/2013	1,000,000.00	1,001,050.00	1,001,050.00	1.500	28	0.099	0.099	01/10/2014
36962G4C5	10781	G E Cap Corp		11/30/2012	2,000,000.00	2,049,418.00	2,153,080.00	5.900	529	0.600	0.600	05/13/2014
36962G4X9	10806	G E Cap Corp		11/27/2013	2,500,000.00	2,504,230.00	2,505,525.00	2.100	41	0.110	0.110	01/07/2014
36962G5M2	10819	G E Cap Corp		12/13/2013	1,205,000.00	1,229,232.55	1,229,232.55	2.150	392	0.270	0.270	01/09/2015
478160AX2	10822	JOHNSON AND JOHNSON		12/13/2013	2,000,000.00	2,009,280.00	2,009,280.00	1.200	153	0.100	0.100	05/15/2014
46625HHP8	10802	JP MORGAN CHASE		10/04/2013	2,445,000.00	2,527,843.94	2,540,990.70	3.700	473	0.649	0.649	01/20/2015
91159HGR5	10790	US BANK		12/07/2012	2,000,000.00	2,035,034.00	2,108,780.00	4.200	524	0.405	0.405	05/15/2014
961214BH5	10821	WESTPAC BANKING CORP		12/13/2013	2,000,000.00	2,093,780.00	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	2,096,140.00	2,096,140.00	4.750	423	0.570	0.570	02/09/2015
931142CQ4	10807	WALLMART		11/27/2013	3,000,000.00	3,040,638.00	3,042,510.00	3.200	169	0.161	0.161	05/15/2014
<b>Subtotal and Average</b>			<b>17,517,342.75</b>		<b>20,150,000.00</b>	<b>20,586,646.49</b>	<b>20,780,368.25</b>		<b>322</b>	<b>0.338</b>	<b>0.338</b>	
<b>Federal Agency Coupon Securities</b>												
3130A0DS6	10808	Federal Home Loan Bank		11/27/2013	10,000,000.00	9,998,770.00	10,000,000.00	0.120	181	0.120	0.120	05/27/2014
313383BQ3	10812	Federal Home Loan Bank		12/10/2013	10,000,000.00	10,001,700.00	10,001,700.00	0.140	161	0.102	0.102	05/20/2014
313383BQ3	10823	Federal Home Loan Bank		12/12/2013	2,000,000.00	2,000,340.00	2,000,340.00	0.140	159	0.101	0.101	05/20/2014
<b>Subtotal and Average</b>			<b>18,517,576.77</b>		<b>22,000,000.00</b>	<b>22,000,810.00</b>	<b>22,002,040.00</b>		<b>170</b>	<b>0.110</b>	<b>0.110</b>	
<b>Federal Agency Disc. -At Cost</b>												
313385WU6	10804	Federal Home Loan Bank		11/21/2013	5,000,000.00	4,997,965.00	4,997,825.00	0.090	174	0.090	0.091	05/14/2014
313385TJ5	10805	Federal Home Loan Bank		11/25/2013	3,000,000.00	2,999,595.00	2,999,560.00	0.060	88	0.060	0.061	02/21/2014
313385WW2	10809	Federal Home Loan Bank		12/09/2013	10,000,000.00	9,996,708.33	9,996,708.33	0.075	158	0.075	0.076	05/16/2014
313385TY2	10810	Federal Home Loan Bank		12/09/2013	5,000,000.00	4,999,266.67	4,999,266.67	0.060	88	0.060	0.061	03/07/2014
313385VX1	10811	Federal Home Loan Bank		12/09/2013	5,000,000.00	4,998,687.50	4,998,687.50	0.070	135	0.070	0.071	04/23/2014
313385UM6	10814	Federal Home Loan Bank		12/10/2013	5,000,000.00	4,999,027.78	4,999,027.78	0.070	100	0.070	0.071	03/20/2014
313385YD2	10818	Federal Home Loan Bank		12/11/2013	5,000,000.00	4,997,272.92	4,997,272.92	0.105	187	0.106	0.108	06/16/2014
313397WZ0	10803	Freddie Discount		11/22/2013	5,000,000.00	4,997,900.00	4,997,527.78	0.100	178	0.100	0.101	05/19/2014
313589K85	10815	FNDN		12/10/2013	5,000,000.00	4,993,952.78	4,993,952.78	0.140	311	0.142	0.144	10/17/2014
313589E66	10816	FNDN		12/10/2013	5,000,000.00	4,994,769.44	4,994,769.44	0.140	269	0.142	0.144	09/05/2014
<b>Subtotal and Average</b>			<b>41,851,379.52</b>		<b>53,000,000.00</b>	<b>52,975,145.42</b>	<b>52,974,598.20</b>		<b>171</b>	<b>0.091</b>	<b>0.092</b>	
<b>LGIP</b>												
LGIP 5173	10134	LGIP		06/30/2006	1,049,274.01	1,049,274.01	1,049,274.01	0.500	1	0.500	0.500	
LGIP 4010	10155	LGIP		07/01/2006	38,470,117.27	38,470,117.27	38,470,117.27	0.500	1	0.500	0.500	
LGIP 3582	10166	LGIP		01/16/2007	4,095,688.37	4,095,688.37	4,095,688.37	0.500	1	0.500	0.500	



**Beaverton School District  
Portfolio Management  
Portfolio Details - Investments  
December 31, 2013**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Term	YTM	YTM 365	Maturity Date
<b>LGIP</b>												
LGIP 3764	10549	LGIP		03/19/2009	0.00	0.00	0.00	0.500	1	0.500	0.500	
LGIP 3767	10551	LGIP		04/02/2009	0.00	0.00	0.00	0.500	1	0.500	0.500	
LGIP 3849	10713	LGIP		05/13/2011	0.00	0.00	0.00	0.500	1	0.500	0.500	
<b>Subtotal and Average</b>			<b>89,956,819.49</b>		<b>43,615,079.65</b>	<b>43,615,079.65</b>	<b>43,615,079.65</b>		<b>1</b>	<b>0.500</b>	<b>0.500</b>	
<b>Total and Average</b>			<b>167,843,118.53</b>		<b>138,765,079.65</b>	<b>139,177,681.56</b>	<b>139,372,086.10</b>		<b>140</b>	<b>0.259</b>	<b>0.259</b>	

**Beaverton School District  
Portfolio Management  
Portfolio Details - Cash  
December 31, 2013**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Term	YTM	YTM 365
<b>Average Balance</b>			<b>0.00</b>	Accrued Interest at Purchase		119,941.01	119,941.01		<b>0</b>		
				Subtotal		119,941.01	119,941.01				
<b>Total Cash and Investments</b>			<b>167,843,118.53</b>		<b>138,765,079.65</b>	<b>139,297,622.57</b>	<b>139,492,027.11</b>		<b>140</b>	<b>0.259</b>	<b>0.259</b>

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

**DECEMBER 2013**

	BEGINNING BALANCE 11/30/2013	CASH RECEIPTS	CASH DISBURSEMENTS	TRANSFERS IN (OUT)	ENDING BALANCE 12/31/2013
<b><i>CASH PER BOOKS</i></b>					
General Checking (US)	\$ 2,825,111	\$ 3,323,480	\$ (59,193,747)	\$ 81,380,741	\$ 28,335,585
Payroll Checking	99,566	-	(21,547,080)	23,810,449	2,362,935
Cafeteria Checking	-	310,449	-	(310,449)	-
Workers' Compensation	36,169	-	(59,741)	100,000	76,428
Payroll Direct Deposit	18,581	1	(10,779,666)	10,790,000	28,916
<b><i>TOTAL CASH PER BOOKS</i></b>	<b><u>2,979,427</u></b>	<b><u>3,633,930</u></b>	<b><u>(91,580,234)</u></b>	<b><u>115,770,741</u></b>	<b><u>30,803,864</u></b>
	BEGINNING BALANCE 11/30/2013	INVESTMENT PURCHASES	INVESTMENT MATURITIES/SALES	TRANSFERS IN (OUT)	ENDING BALANCE 12/31/2013
<b><i>INVESTMENTS</i></b>					
Wells Fargo	8,547,595	21,328,570	-	-	29,876,165
Piper Jaffray	26,798,204	39,082,638	-	-	65,880,842
Oregon State Local Government Investment Pool	117,820,222	41,565,661	(63)	(115,770,741)	43,615,079
<b><i>TOTAL INVESTMENTS</i></b>	<b><u>153,166,021</u></b>	<b><u>101,976,869</u></b>	<b><u>(63)</u></b>	<b><u>(115,770,741)</u></b>	<b><u>139,372,086</u></b>
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b><u>\$ 156,145,448</u></b>	<b><u>\$ 105,610,799</u></b>	<b><u>\$ (91,580,297)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 170,175,950</u></b>