

Beaverton School District
Year-To-Date Activity and Forecast
General Fund
For February 2025
(\$ 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	\$ 164.4
State School Fund:						
State School Fund	326.0	326.0	243.1	-	243.1	329.6
Property Taxes	173.0	173.0	166.2	-	166.2	175.3
Common School Fund	5.2	5.2	2.8	-	2.8	5.6
County School Fund	1.0	1.0	0.7	-	0.7	1.0
Local Option Levy	43.0	43.0	39.8	-	39.8	42.0
Investment Earnings	8.0	8.0	-	-	-	10.7
NWRESD Appointment	13.3	13.3	5.0	-	5.0	11.5
Other	10.9	10.9	3.5	-	3.5	9.0
Total	\$ 740.8	\$ 740.8	\$ 625.5	\$ -	\$ 625.5	\$ 749.1
EXPENDITURES:						
Salaries	\$ 330.0	\$ 330.0	\$ 186.4	\$ -	\$ 186.4	\$ 332.0
Benefits	198.7	198.7	110.8	-	110.8	198.3
Purchased services	40.6	40.6	23.0	5.4	28.4	39.6
Supplies & materials	18.7	18.7	9.2	1.7	10.9	16.7
Capital outlay	0.9	0.9	0.1	0.1	0.2	0.9
Other	2.7	2.7	2.1	-	2.1	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	\$ 337.7	\$ 7.2	\$ 344.9	\$ 739.4

Projected Surplus / (Deficit) from Operations	\$ (11.6)
Excludes beginning fund balance and contingency	
Projected Ending Fund Balance	\$ 152.8
Projected ending fund balance percentage of actual (forecast) revenue at 6/30/2025 *	20.4%

*Projected ending fund balance breakdown:		Projected EFB	
General Operating Fund		\$ 152.3	20.3%
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	\$ 198.4	\$ 2.5	\$ 200.9	\$ 364.1
Support Services	225.1	225.1	131.8	4.7	136.5	224.4
Enterprise & Community Svc	0.3	0.3	-	-	-	0.3
Facilities Acquisition & Const	0.1	0.1	-	-	-	0.1
Other Uses	7.5	7.5	7.5	-	7.5	7.5
Contingencies	143.0	143.0	-	-	-	143.0
Total	\$ 740.8	\$ 740.8	\$ 337.7	\$ 7.2	\$ 344.9	\$ 739.4

Beaverton School District
Summary of Revenue, Expenditures and Encumbrances
All Funds Except General Fund
For February 2025

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	\$ 9,352,313	\$ 3,250,476	\$ 444,918	\$ 3,695,394	26.74%	\$ 5,656,919
Categorical	12,520,485	10,497,344	1,541,895	2,617,828	4,159,723	33.22%	6,337,621
Scholarship Fund	555,000	500,998	60,700	17,000	77,700	14.00%	423,298
Grant Fund	137,085,010	56,734,353	65,577,811	18,179,629	83,757,440	61.10%	(27,023,087)
Sustainability Fund	31,600,000	28,839,688	-	-	-	0.00%	28,839,688
Nutrition Services Fund	20,526,581	15,896,241	10,071,980	2,842,925	12,914,905	62.92%	2,981,336
Debt Service Fund	114,938,154	106,903,607	14,356,029	-	14,356,029	12.49%	92,547,578
Capital Projects Fund	719,690,000	267,522,171	124,246,123	250,781,639	375,027,762	52.11%	(107,505,591)
Insurance Reserve Fund	15,805,797	13,403,104	4,530,630	1,680,185	6,210,815	39.29%	7,192,289
Workers' Compensation Fund	6,345,109	4,973,238	1,637,331	65,181	1,702,512	26.83%	3,270,726
Total	\$ 1,072,885,136	\$ 514,623,057	\$ 225,272,975	\$ 276,629,305	\$ 501,902,280		\$ 12,720,777

2024-25 Classroom Teacher Staffing By School

As of 2/21/25

School				Budgeted FTE				Actual FTE			
	Budgeted Enrollment	2/21/25 Enrollment	Enrollment Change	General Fund	Levy	SIA	TOTAL	General Fund	Levy	SIA	TOTAL
Aloha Huber (K-8)	918	910	(8)	29.0	8.0	3.0	40.0	28.0	8.0	3.0	39.0
Barnes	433	439	6	13.0	4.0	2.0	19.0	14.0	4.0	2.0	20.0
Beaver Acres	790	764	(26)	24.0	7.0	3.0	34.0	24.0	7.0	3.0	34.0
Bethany	414	409	(5)	12.0	3.0	2.0	17.0	12.0	3.0	2.0	17.0
Bonny Slope	578	606	28	17.0	4.0	2.0	23.0	17.0	6.0	2.0	25.0
Cedar Mill	317	348	31	9.0	3.0	1.0	13.0	9.0	5.0	2.0	16.0
Chehalem	387	402	15	12.0	3.0	2.0	17.0	12.0	4.0	2.0	18.0
Cooper Mountain	368	376	8	11.0	3.0	1.0	15.0	11.0	3.0	1.0	15.0
Elmonica	391	440	49	11.0	3.0	2.0	16.0	12.0	4.0	3.0	19.0
Errol Hassell	317	329	12	9.0	3.0	2.0	14.0	9.0	3.0	2.0	14.0
Findley	557	555	(2)	16.0	4.0	2.0	22.0	16.0	4.0	2.0	22.0
Fir Grove	320	334	14	8.0	3.0	2.0	13.0	9.0	4.0	3.0	16.0
FLEX (K-5)	69	77	8	3.0	-	-	3.0	3.0			3.0
Greenway	265	281	16	8.0	3.0	1.0	12.0	8.0	3.0	1.0	12.0
Hazeldale	440	497	57	13.0	3.0	3.0	19.0	14.0	3.0	3.0	20.0
Hiteon	482	482	-	14.0	4.0	2.0	20.0	14.0	4.0	2.0	20.0
Jacob Wismer	580	590	10	17.0	4.0	2.0	23.0	17.0	5.0	2.0	24.0
Kinnaman	483	468	(15)	13.0	5.0	3.0	21.0	13.0	5.0	3.0	21.0
McKay	244	250	6	9.0	2.0	1.0	12.0	9.0	2.0	1.0	12.0
McKinley	691	654	(37)	21.0	6.0	3.0	30.0	21.0	6.0	3.0	30.0
Montclair	268	284	16	9.0	2.0	1.0	12.0	9.0	2.0	1.0	12.0
Nancy Ryles	445	442	(3)	12.0	4.0	2.0	18.0	12.0	4.0	2.0	18.0
Oak Hills	471	487	16	13.0	4.0	2.0	19.0	13.0	4.0	2.0	19.0
Raleigh Hills	260	258	(2)	9.0	2.0	1.0	12.0	8.0	2.0	1.0	11.0
Raleigh Park	295	302	7	8.0	3.0	1.0	12.0	8.0	3.0	1.0	12.0
Ridgewood	358	335	(23)	10.0	3.0	2.0	15.0	10.0	4.0	2.0	16.0
Rock Creek	405	397	(8)	12.0	3.0	1.0	16.0	12.0	4.0	1.0	17.0
Sato	877	847	(30)	23.0	7.0	4.0	34.0	22.0	7.0	6.0	35.0
Scholls Heights	616	611	(5)	18.0	5.0	2.0	25.0	17.0	5.0	2.0	24.0
Sexton Mountain	420	432	12	11.0	4.0	1.0	16.0	12.0	5.0	1.0	18.0
Springville	727	752	25	21.0	6.0	2.0	29.0	21.0	7.0	2.0	30.0
Terra Linda	269	273	4	8.0	2.0	2.0	12.0	8.0	2.0	2.0	12.0
Vose	697	677	(20)	21.0	6.0	3.0	30.0	21.0	6.0	3.0	30.0
West TV	286	303	17	8.0	3.0	1.0	12.0	8.0	4.0	1.0	13.0
William Walker	527	506	(21)	17.0	5.0	2.0	24.0	16.0	5.0	2.0	23.0
Elementary School Total	15,965	16,117	152	469.0	134.0	66.0	669.0	469.0	147.0	71.0	687.0
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 2/21/25

School				Budgeted FTE				Actual FTE			
	Budgeted Enrollment	2/21/25 Enrollment	Enrollment Change	General Fund	Levy	SIA	TOTAL	General Fund	Levy	SIA	TOTAL
Cedar Park	646	626	(20)	22.4	5.8	0.6	28.8	22.2	5.8	0.6	28.6
Conestoga	817	815	(2)	29.0	7.4	0.8	37.2	28.8	7.4	0.8	37.0
Five Oaks	746	795	49	27.6	6.8	0.8	35.2	27.0	6.8	0.8	34.6
Highland Park	621	596	(25)	21.4	5.4	0.6	27.4	21.3	5.4	0.6	27.3
Meadow Park	683	652	(31)	26.6	6.6	0.6	33.8	25.8	6.6	0.6	33.0
Mountain View	758	761	3	28.8	7.2	0.8	36.8	26.7	7.2	0.8	34.7
Stoller	1,077	1,071	(6)	35.0	9.0	1.0	45.0	34.0	9.0	1.0	44.0
Tumwater	977	976	(1)	31.2	7.8	0.8	39.8	30.5	6.8	0.8	38.1
Whitford	760	751	(9)	27.8	7.0	0.8	35.6	27.0	7.0	0.8	34.8
Middle School Total	7,085	7,043	(42)	249.8	63.0	6.8	319.6	243.2	62.0	6.8	312.0
Average Middle School Staffing Ratio				28.4	22.7	22.2		29.0	23.1	22.6	
Aloha	1,594	1,563	(31)	61.2	13.8	2.2	77.2	58.3	13.8	2.2	74.3
Beaverton	1,320	1,353	33	52.0	11.0	1.4	64.4	52.5	11.0	1.4	64.9
Mountainside	1,696	1,681	(15)	54.6	12.8	1.6	69.0	54.9	12.8	1.6	69.3
Southridge	1,410	1,369	(41)	49.6	11.6	1.6	62.8	49.8	11.6	1.6	63.0
Sunset	1,753	1,760	7	55.2	12.8	1.8	69.8	56.6	12.8	1.8	71.2
Westview	2,419	2,313	(106)	80.4	18.8	2.4	101.6	79.6	18.8	2.4	100.8
High School Total	10,192	10,039	(153)	353.0	80.8	11.0	444.8	351.7	80.8	11.0	443.5
Average High School Staffing Ratio				28.9	23.5	22.9		28.5	23.2	22.6	
Arts & Communication Magnet Academy (6-12)	666	671	5	23.8	5.6	0.8	30.2	22.9	5.6	0.8	29.3
Beaverton Academy of Science and Engineering (6-12)	863	838	(25)	31.2	7.4	1.0	39.6	30.9	7.4	1.0	39.3
Community School (9-12)	150	146	(4)	7.0	1.4	-	8.4	5.9	1.4		7.3
FLEX Online School (6-12)	600	437	(163)	18.6	2.0	1.2	21.8	18.3	2.0	1.2	21.5
International School of Beaverton (6-12)	862	862	-	30.6	7.0	0.8	38.4	31.6	7.0	0.8	39.4
Options Schools Total	3,141	2,954	(187)	111.2	23.4	3.8	138.4	109.6	23.4	3.8	136.8
Average Options Staffing Ratio				28.2	23.3	22.7		27.0	22.2	21.6	
Address Extreme Class Size K-12	-	-	-	19.4	-	-	19.4	-	-	-	-
District Total	36,383	36,153	(230)	1,202.4	301.2	87.6	1,591.2	1,173.5	313.2	92.6	1,579.3

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
February 26, 2025

Investments	Par Value	Market Value	Book Value	% of Portfolio	Days to Maturity	YTM
Commercial Paper Disc. -At Cost	82,500,000.00	80,956,311.53	80,584,823.47	13.82	126	4.462
Federal Agency Disc. -At Cost	185,200,000.00	182,222,267.67	181,222,170.73	31.08	116	4.249
Treasury Coupon Securities	86,000,000.00	85,379,280.00	83,849,257.50	14.38	200	5.326
Treasury Discounts -At Cost	194,700,000.00	192,078,587.33	190,746,630.91	32.71	93	4.227
LGIP	46,705,640.57	46,705,640.57	46,705,640.57	8.01	1	5.300
	595,105,640.57	587,342,087.10	583,108,523.18	100.00%	113	4.510

Total Earnings	February 26 Month Ending
Current Year	2,535,883.82
Average Daily Balance	586,739,477.73
Effective Rate of Return	6.07%

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 Book Value
February 26, 2025

CUSIP	Investment #	Issuer	Maturity Date	Par Value	Book Value	Market Value	Allocation Target %	Actual %
Federal Agency								
Federal Agricultural Mortgage								
31315LFQ6	11517	Federal Agricultural Mtg Corp	05/15/2025	16,500,000.00	16,217,025.00	16,301,010.00		2.78
			Subtotal	16,500,000.00	16,217,025.00	16,301,010.00	35.00	2.78
Federal Home Loan Bank								
313385KD7	11501	Federal Home Loan Bank	08/08/2025	12,000,000.00	11,633,636.67	11,741,400.00		1.99
313385FJ0	11502	Federal Home Loan Bank	05/09/2025	20,000,000.00	19,609,422.22	19,772,800.00		3.36
313385KD7	11503	Federal Home Loan Bank	08/08/2025	20,000,000.00	19,415,000.00	19,569,000.00		3.33
313385DH6	11510	Federal Home Loan Bank	03/21/2025	10,000,000.00	9,872,800.00	9,942,800.00		1.69
313385GY6	11511	Federal Home Loan Bank	06/16/2025	35,000,000.00	34,217,866.67	34,449,800.00		5.86
313385FQ4	11514	Federal Home Loan Bank	05/15/2025	30,000,000.00	29,470,125.00	29,638,200.00		5.05
313385DH6	11524	Federal Home Loan Bank	03/21/2025	5,000,000.00	4,963,337.50	4,971,400.00		0.85
313385FP6	11526	Federal Home Loan Bank	05/14/2025	8,000,000.00	7,891,580.00	7,904,480.00		1.35
313385RV0	11536	Federal Home Loan Bank	01/15/2026	20,000,000.00	19,258,836.11	19,274,605.55		3.30
313385FJ0	11539	Federal Home Loan Bank	05/09/2025	1,700,000.00	1,685,686.00	1,685,884.81		0.28
313385DA1	11540	Federal Home Loan Bank	03/14/2025	7,000,000.00	6,986,855.56	6,987,677.09		1.19
			Subtotal	168,700,000.00	165,005,145.73	165,938,047.45	35.00	28.30
			Total	185,200,000.00	181,222,170.73	182,239,057.45	100.00	31.08
Corporate Indebtedness								
Credit Agricole CIB NY								
22533TQB5	11495	Credit Agricole CIB NY	03/11/2025	10,000,000.00	9,816,333.33	9,952,875.00		1.68
22533TS80	11504	Credit Agricole CIB NY	05/08/2025	8,000,000.00	7,848,444.44	7,904,940.00		1.34
22533TWC6	11521	Credit Agricole CIB NY	09/12/2025	8,000,000.00	7,751,986.67	7,779,484.40		1.32
			Subtotal	26,000,000.00	25,416,764.44	25,637,299.40	5.00	4.36
DCAT LLC								
24023GRE9	11541	DCAT LLC	04/14/2025	3,500,000.00	3,480,122.92	3,480,545.84		0.59
			Subtotal	3,500,000.00	3,480,122.92	3,480,545.84	5.00	0.60
MUFG Bank								
62479LRG2	11506	MUFG Bank LTD/NY	04/16/2025	5,000,000.00	4,920,250.00	4,954,166.65		0.84
62479LUJ2	11527	MUFG Bank LTD/NY	07/18/2025	15,000,000.00	14,673,916.67	14,690,599.95		2.51
62479LSF3	11531	MUFG Bank LTD/NY	05/15/2025	1,500,000.00	1,481,325.00	1,480,890.00		0.25
62479LUJ2	11532	MUFG Bank LTD/NY	07/18/2025	3,500,000.00	3,430,770.00	3,427,806.66		0.58
			Subtotal	25,000,000.00	24,506,261.67	24,553,463.26	5.00	4.20

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

CUSIP	Investment #	Issuer	Maturity Date	Par Value	Book Value	Market Value	Allocation Target %	Actual %
Corporate Indebtedness								
Natixis NY								
63873JVF4	11500	Natixis NY	08/15/2025	8,000,000.00	7,733,391.11	7,807,484.40		1.32
63873JXG0	11528	Natixis NY	10/16/2025	15,000,000.00	14,528,400.00	14,523,774.90		2.49
			Subtotal	23,000,000.00	22,261,791.11	22,331,259.30	5.00	3.82
Toyota Cap Corp								
89233GRG3	11505	Toyota Cap Corp	04/16/2025	5,000,000.00	4,919,883.33	4,954,166.65		0.84
			Subtotal	5,000,000.00	4,919,883.33	4,954,166.65	5.00	0.84
			Total	82,500,000.00	80,584,823.47	80,956,734.45	35.00	13.82
OR Treas Local Govt Inv Pool								
Local Government Inv Pool								
LGIP 4010	FUND 000	LGIP		32,915,567.34	32,915,567.34	32,915,567.34		5.64
LGIP 5173	FUND 300	LGIP		221,956.06	221,956.06	221,956.06		0.03
LGIP 4972	FUND 417	LGIP		3,814,087.24	3,814,087.24	3,814,087.24		0.65
LGIP 6440	FUND 418	LGIP		9,754,029.93	9,754,029.93	9,754,029.93		1.67
			Subtotal	46,705,640.57	46,705,640.57	46,705,640.57	100.00	8.01
			Total	46,705,640.57	46,705,640.57	46,705,640.57	100.00	8.01
US Treasuries								
US Treasuries								
912828ZW3	11286	U.S. Treasury	06/30/2025	20,000,000.00	18,410,937.50	19,679,400.00		3.15
91282CEH0	11366	U.S. Treasury	04/15/2025	5,000,000.00	4,813,950.00	4,983,350.00		0.82
912828XB1	11472	U.S. Treasury	05/15/2025	5,000,000.00	4,901,100.00	4,969,400.00		0.84
912828XB1	11492	U.S. Treasury	05/15/2025	1,000,000.00	988,320.00	993,880.00		0.16
91282CGA3	11523	U.S. Treasury	12/15/2025	15,000,000.00	14,951,400.00	14,969,700.00		2.56
91282CFK2	11534	U.S. Treasury	09/15/2025	5,000,000.00	4,981,450.00	4,981,450.00		0.85
91282CFP1	11535	U.S. Treasury	10/15/2025	20,000,000.00	20,016,600.00	20,016,600.00		3.43
912828M56	11537	U.S. Treasury	11/15/2025	15,000,000.00	14,785,500.00	14,785,500.00		2.53
912797LB1	11463	U.S. Treasury	05/15/2025	2,200,000.00	2,104,956.33	2,174,194.00		0.36
912797LB1	11480	U.S. Treasury	05/15/2025	8,000,000.00	7,743,111.11	7,906,160.00		1.32
912797KJ5	11483	U.S. Treasury	03/20/2025	2,000,000.00	1,951,040.00	1,989,440.00		0.33
912797MM6	11494	U.S. Treasury	03/06/2025	2,500,000.00	2,454,495.14	2,490,875.00		0.42
912797MT1	11496	U.S. Treasury	03/13/2025	15,000,000.00	14,760,045.83	14,932,800.00		2.53
912797KS5	11507	U.S. Treasury	04/17/2025	20,000,000.00	19,688,927.78	19,830,400.00		3.37
912797LB1	11508	U.S. Treasury	05/15/2025	25,000,000.00	24,532,652.78	24,706,750.00		4.20
912797NP8	11512	U.S. Treasury	06/05/2025	15,000,000.00	14,682,495.83	14,788,050.00		2.51
912797MH7	11513	U.S. Treasury	09/04/2025	5,000,000.00	4,845,488.89	4,879,150.00		0.83
912797LB1	11515	U.S. Treasury	05/15/2025	14,000,000.00	13,753,335.56	13,835,780.00		2.35
912797LW5	11516	U.S. Treasury	07/10/2025	35,000,000.00	34,167,311.11	34,367,200.00		5.86
912797NZ6	11519	U.S. Treasury	04/15/2025	3,000,000.00	2,960,805.00	2,975,280.00		0.50
912797KJ5	11520	U.S. Treasury	03/20/2025	5,000,000.00	4,948,938.89	4,973,600.00		0.84
912821JS5	11522	U.S. Treasury	09/15/2025	12,000,000.00	11,648,160.00	11,695,080.00		1.99

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

CUSIP	Investment #	Issuer	Maturity Date	Par Value	Book Value	Market Value	Allocation Target %	Actual %
US Treasuries								
912797KS5	11525	U.S. Treasury	04/17/2025	17,000,000.00	16,824,050.00	16,855,840.00		2.88
912821JS5	11529	U.S. Treasury	09/15/2025	10,000,000.00	9,748,400.00	9,745,900.00		1.67
912797PF8	11530	U.S. Treasury	07/24/2025	3,000,000.00	2,941,408.33	2,941,080.00		0.50
912797LB1	11538	U.S. Treasury	05/15/2025	1,000,000.00	991,008.33	991,123.61		0.17
			Subtotal	280,700,000.00	274,595,888.41	277,457,982.61	100.00	47.09
			Total	280,700,000.00	274,595,888.41	277,457,982.61	100.00	47.09
Grand Total				595,105,640.57	583,108,523.18	587,359,415.08		

Beaverton School District
Summary by Issuer
February 26, 2025
Grouped by Fund

Issuer	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Pooled Cash						
Subtotal	25	387,915,567.34	380,477,944.56	65.24	4.765	135
Fund: 300 Debt Service						
Subtotal	9	74,421,956.06	73,076,495.72	12.53	4.257	76
Fund: 417 Capital Projects Taxable						
Subtotal	5	14,014,087.24	13,842,388.24	2.37	4.574	57
Fund: 418 Bond Issue Fund						
Subtotal	14	118,754,029.93	115,711,694.66	19.85	4.058	69
Total and Average	53	595,105,640.57	583,108,523.18	100.00	4.556	113