

Beaverton School District
Year-To-Date Activity and Forecast
General Fund
As of August 31, 2023
(\$ in millions)

	Adopted Budget	Final Budget	YTD Actuals	Current Encumb.	Actuals & Encumb.	Year-End Forecast
REVENUES:						
Beginning Fund Balance	\$ 124.0	\$ 124.0	\$ 138.6	\$ -	\$ 138.6	\$ 138.6
State School Fund:						
State School Fund	305.5	305.5	78.0	-	78.0	309.9
Property Taxes	167.5	167.5	-	-	-	167.5
Common School Fund	5.4	5.4	-	-	-	5.4
County School Fund	1.0	1.0	-	-	-	1.0
Local Option Levy	40.5	40.5	-	-	-	40.5
Investment Earnings	4.0	4.0	-	-	-	7.0
NWRESD Appointment	11.1	11.1	-	-	-	11.1
Other	7.3	7.3	0.1	-	0.1	7.3
Total	\$ 666.3	\$ 666.3	\$ 216.7	\$ -	\$ 216.7	\$ 688.3
EXPENDITURES:						
Salaries	\$ 304.5	\$ 304.5	\$ 25.6	\$ -	\$ 25.6	\$ 304.5
Benefits	181.2	181.2	14.7	-	14.7	181.2
Purchased services	37.5	37.5	4.3	8.7	13.0	37.5
Supplies & materials	16.7	16.7	2.7	3.5	6.2	16.7
Capital outlay	0.6	0.6	0.1	0.6	0.7	0.6
Other	3.1	3.1	1.4	0.5	1.9	3.1
Transfers out	6.7	6.7	6.7	-	6.7	6.7
Contingency	116.0	116.0	-	-	-	116.0
Total	\$ 666.3	\$ 666.3	\$ 55.5	\$ 13.3	\$ 68.8	\$ 666.3

Projected Surplus / (Deficit) from Operations	\$ (0.6)
Excludes beginning fund balance and contingency	
Projected Ending Fund Balance	\$ 138.0
Projected ending fund balance percentage of actual (forecast) revenue at 6/30/2024 *	20.0%

*Projected ending fund balance breakdown:	Projected EFB	
General Operating Fund	\$ 137.5	19.9%
Local Option Levy Fund	0.5	0.1%

	Adopted Budget	Final Budget	YTD Actuals	Current Encumb.	Actuals & Encumb.	Year-End Forecast
APPROPRIATIONS:						
Instruction	\$ 336.1	\$ 336.1	\$ 24.0	\$ 4.6	\$ 28.6	\$ 336.1
Support Services	205.3	205.3	23.5	8.4	31.9	205.3
Enterprise & Community Svc	0.3	0.3	-	-	-	0.3
Facilities Acquisition & Const	0.1	0.1	-	-	-	0.1
Other Uses	8.5	8.5	8.0	0.3	8.3	8.5
Contingencies	116.0	116.0	-	-	-	116.0
Total	\$ 666.3	\$ 666.3	\$ 55.5	\$ 13.3	\$ 68.8	\$ 666.3

Beaverton School District
Summary of Revenue, Expenditures and Encumbrances
All Funds Except General Fund
As of August 31, 2023

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	\$ 13,569,000	\$ 5,718,766	\$ 459,339	\$ 421,495	\$ 880,834	6.49%	\$ 4,837,932
Categorical	9,932,000	5,232,690	1,137,861	810,342	1,948,203	19.62%	3,284,487
Scholarship Fund	550,000	438,286	17,500	41,500	59,000	10.73%	379,286
Grant Fund	144,648,240	-	9,959,304	3,890,057	13,849,361	9.57%	(13,849,361)
Sustainability Fund	22,600,000	16,930,621	-	-	-	0.00%	16,930,621
Nutrition Services Fund	18,332,235	4,271,903	655,757	5,881,097	6,536,854	35.66%	(2,264,951)
Debt Service Fund	116,516,484	10,268,322	-	-	-	0.00%	10,268,322
Capital Projects Fund	534,962,000	370,167,818	21,767,957	63,575,596	85,343,553	15.95%	284,824,265
Insurance Reserve Fund	11,038,624	10,381,573	2,408,732	1,627,906	4,036,638	36.57%	6,344,935
Workers' Compensation Fund	5,851,772	3,997,009	450,546	26,078	476,624	8.14%	3,520,385
Total	\$ 878,000,355	\$ 427,406,988	\$ 36,856,996	\$ 76,274,071	\$ 113,131,067		\$ 314,275,921



2023-24 Classroom Teacher Staffing By School As of 9/11/23

School	Budgeted Enrollment	9/11/2023 Enrollment	Enrollment Change	Budgeted APU					Actual APU				
				General Fund	Levy	SIA	ESSER	TOTAL	General Fund	Levy	SIA	ESSER	TOTAL
Aloha Huber (K-8)	901	905	4	29.0	9.0	3.0	-	41.0	29.0	9.0	3.0	-	41.0
Barnes	433	432	(1)	14.0	4.0	2.0	-	20.0	14.0	4.0	2.0	-	20.0
Beaver Acres	771	761	(10)	25.0	6.0	4.0	-	35.0	25.0	6.0	4.0	-	35.0
Bethany	428	417	(11)	11.0	4.0	2.0	-	17.0	11.0	4.0	2.0	-	17.0
Bonny Slope	672	634	(38)	19.0	6.0	2.0	-	27.0	18.0	6.0	2.0	-	26.0
Cedar Mill	337	326	(11)	10.0	2.0	2.0	-	14.0	10.0	2.0	2.0	-	14.0
Chehalem	371	389	18	12.0	3.0	2.0	-	17.0	12.0	3.0	2.0	-	17.0
Cooper Mountain	394	397	3	11.0	3.0	2.0	-	16.0	12.0	3.0	2.0	-	17.0
Elmonica	398	405	7	12.0	3.0	2.0	-	17.0	12.0	3.0	2.0	-	17.0
Errol Hassell	365	340	(25)	10.0	3.0	2.0	-	15.0	9.0	3.0	2.0	-	14.0
Findley	582	560	(22)	15.0	5.0	2.0	-	22.0	14.2	5.0	2.0	-	21.2
Fir Grove	314	340	26	11.0	2.0	2.0	-	15.0	11.0	2.0	2.0	-	15.0
FLEX (K-5)	115	82	(33)	3.0	1.0		-	4.0	3.0	1.0		-	4.0
Greenway	258	282	24	7.0	3.0	2.0	-	12.0	7.0	3.0	2.0	-	12.0
Hazeldale	438	430	(8)	13.0	4.0	2.0	-	19.0	13.0	4.0	2.0	-	19.0
Hiteon	472	468	(4)	14.0	4.0	1.0	-	19.0	14.0	4.0	1.0	-	19.0
Jacob Wismer	550	564	14	14.0	5.0	2.0	-	21.0	14.0	5.0	2.0	-	21.0
Kinnaman	476	484	8	15.0	4.0	2.0	-	21.0	15.0	4.0	2.0	-	21.0
McKay	259	250	(9)	8.0	2.0	2.0	-	12.0	7.8	2.0	2.0	-	11.8
McKinley	633	659	26	20.0	6.0	2.0	-	28.0	19.1	6.0	2.0	-	27.1
Montclair	290	283	(7)	9.0	2.0	1.0	-	12.0	9.0	2.0	1.0	-	12.0
Nancy Ryles	460	465	5	14.0	3.0	2.0	-	19.0	14.0	3.0	2.0	-	19.0
Oak Hills	495	504	9	14.0	4.0	2.0	-	20.0	14.0	4.0	2.0	-	20.0
Raleigh Hills (K-8)	269	274	5	8.0	3.0	1.0	-	12.0	8.0	3.0	1.0	-	12.0
Raleigh Park	298	307	9	9.0	3.0	1.0	-	13.0	9.0	3.0	1.0	-	13.0
Ridgewood	376	379	3	11.0	3.0	2.0	-	16.0	11.0	3.0	2.0	-	16.0
Rock Creek	420	425	5	11.0	4.0	2.0	-	17.0	11.0	4.0	2.0	-	17.0
Sato	823	844	21	23.0	7.0	3.0	-	33.0	23.0	7.0	3.0	-	33.0
Scholls Heights	617	621	4	18.0	4.0	2.0	-	24.0	18.0	4.0	2.0	-	24.0
Sexton Mountain	439	440	1	13.0	3.0	2.0	-	18.0	13.0	3.0	2.0	-	18.0
Springville (K-8)	709	730	21	20.0	6.0	2.0	-	28.0	21.0	6.0	2.0	-	29.0
Terra Linda	271	288	17	9.0	2.0	1.0	-	12.0	9.0	2.0	1.0	-	12.0
Vose	685	708	23	22.0	6.0	2.0	-	30.0	22.0	6.0	2.0	-	30.0
West TV	295	294	(1)	7.0	3.0	2.0	-	12.0	8.0	3.0	2.0	-	13.0
William Walker	512	507	(5)	17.0	4.0	2.0	-	23.0	16.0	4.0	2.0	-	22.0
Elementary School Total	16,126	16,194	68	478.0	136.0	67.0	-	681.0	476.0	136.0	67.0	-	679.0
Average Elementary School Staffing Ratio				33.7	26.3	23.7			34.0	26.5	23.8		



2023-24 Classroom Teacher Staffing By School As of 9/11/23

School	Budgeted Enrollment	9/11/2023 Enrollment	Enrollment Change	Budgeted APU					Actual APU				
				General Fund	Levy	SIA	ESSER	TOTAL	General Fund	Levy	SIA	ESSER	TOTAL
Cedar Park	659	646	(13)	22.4	5.0	1.0	0.6	29.0	21.4	5.0	1.0	0.6	28.0
Conestoga	797	831	34	26.6	6.0	1.2	0.8	34.6	26.5	6.0	1.2	0.8	34.5
Five Oaks	790	772	(18)	27.6	6.2	1.2	0.8	35.8	26.5	6.2	1.2	0.8	34.7
Highland Park	642	651	9	20.8	4.8	0.8	0.6	27.0	20.5	4.8	0.8	0.6	26.7
Meadow Park	665	693	28	27.0	5.8	1.0	0.8	34.6	25.9	5.8	1.0	0.8	33.5
Mountain View	853	809	(44)	31.8	7.4	1.2	1.0	41.4	29.9	7.4	1.2	1.0	39.5
Stoller	1,001	1,035	34	29.6	7.0	1.2	1.0	38.8	28.3	7.0	1.2	1.0	37.5
Tumwater	951	964	13	27.8	6.4	1.2	0.8	36.2	28.5	6.4	1.2	0.8	36.9
Whitford	772	755	(17)	29.0	6.0	1.2	0.8	37.0	28.1	6.0	1.2	0.8	36.1
Middle School Total	7,130	7,156	26	242.6	54.6	10.0	7.2	314.4	235.7	54.6	10.0	7.2	307.5
Average Middle School Staffing Ratio				29.4	24.0	23.2	22.7		30.4	24.6	23.8	23.3	
Aloha	1,590	1,640	50	62.2	13.6	2.4	-	78.2	56.4	13.6	2.4	-	72.4
Beaverton	1,428	1,449	21	56.6	11.6	2.2	-	70.4	54.3	11.6	2.2	-	68.1
Mountainside	1,717	1,695	(22)	52.8	12.0	2.4	-	67.2	51.0	12.0	2.4	-	65.4
Southridge	1,405	1,461	56	49.0	11.0	2.0	-	62.0	49.3	11.0	2.0	-	62.3
Sunset	1,874	1,859	(15)	56.0	12.8	2.4	-	71.2	56.9	12.8	2.4	-	72.1
Westview	2,359	2,395	36	74.8	17.0	3.2	-	95.0	74.5	17.0	3.2	-	94.7
High School Total	10,373	10,499	126	351.4	78.0	14.6	-	444.0	342.4	78.0	14.6	-	435.0
Average High School Staffing Ratio				29.5	24.2	23.4			30.7	25.0	24.1	-	
Arts & Communication Magnet Academy (6-12)	688	677	(11)	25.2	5.0	0.8	-	31.0	23.9	5.0	0.8	-	29.7
Beaverton Academy of Science and Engineering (6-12)	820	857	37	29.8	5.8	1.2	-	36.8	30.2	5.8	1.2	-	37.2
Community School (9-12)	150	126	(24)	7.2	1.2	0.4	-	8.8	6.0	1.2	0.4	-	7.6
FLEX Online School (6-12)	600	398	(202)	19.4	2.4	1.0	-	22.8	19.3	2.4	1.0	-	22.7
International School of Beaverton (6-12)	890	877	(13)	31.6	6.2	1.2	-	39.0	32.0	6.2	1.2	-	39.4
Options Schools Total	3,148	2,935	(213)	113.2	20.6	4.6	-	138.4	111.4	20.6	4.6	-	136.6
Average Options Staffing Ratio				27.8	23.5	22.7			26.3	22.2	21.5	-	
Address Extreme Class Size K-12	-	-	-	13.0	-	-	-	13.0	-	-	-	-	-
District Total	36,777	36,784	7	1,198.2	289.2	96.2	7.2	1,590.8	1,165.5	289.2	96.2	7.2	1,558.1

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 202-222 in the 2023-24 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
August 31, 2023

Investments	Par Value	Market Value	Book Value	% of Portfolio	Days to Maturity	YTM
Commercial Paper Disc. -At Cost	10,000,000.00	9,930,620.00	9,786,250.00	1.82	45	5.242
Federal Agency Coupon Securities	69,400,000.00	68,751,510.00	69,389,990.00	12.94	260	4.430
Federal Agency Disc. -At Cost	65,000,000.00	64,610,750.00	63,032,900.00	11.75	42	4.966
Treasury Coupon Securities	245,000,000.00	235,643,700.00	233,962,887.50	43.61	319	3.342
Treasury Discounts -At Cost	110,000,000.00	109,182,400.00	108,652,658.89	20.25	43	5.097
LGIP	51,619,459.98	51,619,459.98	51,619,459.98	9.62	1	3.750
	551,019,459.98	539,738,439.98	536,444,146.37	100.00%	187	4.103
Investments						

Total Earnings	August 31	Month Ending
Current Year	2,130,045.78	
Average Daily Balance	548,762,661.54	
Effective Rate of Return	4.57%	

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
August 31, 2023

CUSIP	Investment #	Issuer	Maturity Date	Par Value	Book Value	Market Value	Allocation Target %	Actual %
Federal Agency								
Federal Agricultural Mortgage								
31315KLT5	11317	Federal Agricultural Mortgage	09/15/2023	20,000,000.00	19,303,850.00	19,960,200.00		3.69
			Subtotal	20,000,000.00	19,303,850.00	19,960,200.00	35.00	3.70
Federal Farm Credit Bank								
3133ENA91	11280	Federal Farm Credit Bank	07/15/2024	25,000,000.00	25,034,300.00	24,515,000.00		4.54
			Subtotal	25,000,000.00	25,034,300.00	24,515,000.00	35.00	4.54
Federal Home Loan Bank								
3130AULY8	11322	Federal Home Loan Bank	07/26/2024	5,000,000.00	5,000,000.00	4,965,550.00		0.92
3130AUJ62	11323	Federal Home Loan Bank	01/26/2024	5,900,000.00	5,900,000.00	5,879,055.00		1.08
3130AVFX5	11328	Federal Home Loan Bank	03/30/2024	15,000,000.00	15,000,000.00	14,952,750.00		2.77
3130ATNX1	11344	Federal Home Loan Bank	04/26/2024	3,500,000.00	3,488,940.00	3,484,705.00		0.64
3130ATNX1	11345	Federal Home Loan Bank	04/26/2024	5,000,000.00	4,984,200.00	4,978,150.00		0.92
3130ATXN2	11346	Federal Home Loan Bank	05/22/2024	5,000,000.00	4,982,550.00	4,975,400.00		0.92
3130AWQ78	11348	Federal Home Loan Bank	04/01/2024	5,000,000.00	5,000,000.00	5,000,900.00		0.92
313384LW7	11320	Federal Home Loan Bank	09/18/2023	20,000,000.00	19,302,333.33	19,951,800.00		3.69
313384PY9	11337	Federal Home Loan Bank	12/01/2023	15,000,000.00	14,616,466.67	14,805,750.00		2.74
313384PG8	11338	Federal Home Loan Bank	11/15/2023	10,000,000.00	9,810,250.00	9,893,000.00		1.83
			Subtotal	89,400,000.00	88,084,740.00	88,887,060.00	35.00	16.47
			Total	134,400,000.00	132,422,890.00	133,362,260.00	100.00	24.71
Corporate Indebtedness								
Toyota Cap Corp								
89233HXG4	11330	Toyota Cap Corp	10/16/2023	10,000,000.00	9,786,250.00	9,930,620.00		1.84
			Subtotal	10,000,000.00	9,786,250.00	9,930,620.00	5.00	1.84
			Total	10,000,000.00	9,786,250.00	9,930,620.00	35.00	1.84
OR Treas Local Govt Inv Pool								
Local Government Inv Pool								
LGIP 4010	FUND 000	LGIP		23,737,959.56	23,737,959.56	23,737,959.56		4.39
LGIP 5173	FUND 300	LGIP		501,814.63	501,814.63	501,814.63		0.09
LGIP 4972	FUND 417	LGIP		15,794,103.87	15,794,103.87	15,794,103.87		2.92
LGIP 6440	FUND 418	LGIP		11,585,581.92	11,585,581.92	11,585,581.92		2.14
			Subtotal	51,619,459.98	51,619,459.98	51,619,459.98	100.00	9.56
			Total	51,619,459.98	51,619,459.98	51,619,459.98	100.00	9.56

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								
US Treasuries								
91282CAP6	11275	U.S. Treasury	10/15/2023	50,000,000.00	48,253,900.00	49,679,500.00		9.20
91282CCX7	11276	U.S. Treasury	09/15/2024	50,000,000.00	47,257,450.00	47,506,000.00		8.80
91282CDS7	11277	U.S. Treasury	01/15/2025	55,000,000.00	52,490,625.00	52,080,050.00		9.64
9128282N9	11279	U.S. Treasury	07/31/2024	15,000,000.00	14,746,875.00	14,562,300.00		2.69
912828ZW3	11286	U.S. Treasury	06/30/2025	20,000,000.00	18,410,937.50	18,379,600.00		3.40
91282CCG4	11287	U.S. Treasury	06/15/2024	15,000,000.00	14,283,300.00	14,409,450.00		2.67
91282CAK7	11326	U.S. Treasury	09/15/2023	20,000,000.00	19,463,200.00	19,959,600.00		3.69
91282CCT6	11350	U.S. Treasury	08/15/2024	20,000,000.00	19,056,600.00	19,067,200.00		3.53
912797GT8	11334	U.S. Treasury	09/19/2023	5,000,000.00	4,928,472.22	4,944,100.00		0.91
912797FA0	11335	U.S. Treasury	10/12/2023	5,000,000.00	4,911,625.00	4,927,250.00		0.91
912797FJ1	11336	U.S. Treasury	11/09/2023	5,000,000.00	4,891,451.39	4,907,050.00		0.90
912796CR8	11341	U.S. Treasury	09/21/2023	15,000,000.00	14,828,812.50	14,956,050.00		2.77
912797HC4	11342	U.S. Treasury	10/24/2023	20,000,000.00	19,667,788.89	19,844,600.00		3.67
912797GD3	11343	U.S. Treasury	01/18/2024	5,000,000.00	4,869,277.78	4,898,100.00		0.90
912796YT0	11347	U.S. Treasury	11/02/2023	15,000,000.00	14,782,553.33	14,863,650.00		2.75
912796CS6	11349	U.S. Treasury	09/28/2023	40,000,000.00	39,772,677.78	39,841,600.00		7.38
Subtotal				355,000,000.00	342,615,546.39	344,826,100.00	100.00	63.89
Total				355,000,000.00	342,615,546.39	344,826,100.00	100.00	63.89
Grand Total				551,019,459.98	536,444,146.37	539,738,439.98		

Beaverton School District
Summary by Issuer
August 31, 2023
Grouped by Fund

Issuer		Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: Pooled Cash							
	Subtotal	14	199,637,959.56	196,552,640.67	36.64	4.927	57
Fund: 300 Debt Service							
	Subtotal	2	4,001,814.63	3,990,754.63	0.74	5.225	208
Fund: 417 Capital ProjectsTaxable							
	Subtotal	4	30,794,103.87	30,525,652.48	5.69	4.452	21
Fund: 418 Bond Issue Fund							
	Subtotal	13	316,585,581.92	305,375,098.59	56.93	3.565	288
	Total and Average	33	551,019,459.98	536,444,146.37	100.00	4.127	187