

**Beaverton School District**  
**Year-To-Date Activity and Forecast**  
**General Fund**  
**For the Period Ended October 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	\$ 7.0	\$ -	\$ 7.0	\$ 7.0
State School Fund:						
State School Fund	193.2	193.2	79.3	-	79.3	194.6
Property taxes	112.1	112.1	0.6	-	0.6	112.1
Local Option Levy	15.0	15.0	-	-	-	15.0
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	3.9	-	3.9	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>\$ 91.1</b>	<b>\$ -</b>	<b>\$ 91.1</b>	<b>\$ 347.3</b>
<b>EXPENDITURES:</b>						
Salaries	\$ 187.7	\$ 189.6	\$ 45.7	\$ -	\$ 45.7	\$ 189.6
Benefits	106.7	107.1	24.8	-	24.8	107.1
Purchased services	18.2	18.2	5.3	7.6	12.9	17.5
Supplies & materials	11.3	11.3	3.0	2.9	5.9	11.0
Capital outlay	0.2	0.2	-	0.1	0.1	0.2
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>\$ 83.1</b>	<b>\$ 10.6</b>	<b>\$ 93.7</b>	<b>\$ 329.8</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>\$ 83.1</b>	<b>\$ 10.6</b>	<b>\$ 93.7</b>	<b>\$ 329.8</b>
<b>Projected ending fund balance</b>						<b>17.5</b>
<b>Projected ending fund balance percentage of actual (forecast) revenue at 6/30/2014</b>						<b>5.0%</b>

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

	2012-13			2013-14			Variance	
	Unaudited Fiscal Year 2012-13	YTD Through 10/31/12	Percentage of Total Fiscal Year 2012-13	Budget Fiscal Year 2013-14	YTD Through 10/31/13	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	\$ 7,006,289	93.42%	\$ (982,753)	-12.30%
Property taxes	106,376,016	579,107	0.54%	112,081,664	555,444	0.50%	(23,663)	-4.09%
Local Option Levy	-	-	0.00%	15,000,000	-	-	-	0.00%
State School Fund	173,928,098	69,596,061	40.01%	193,196,630	79,271,330	41.03%	9,675,269	13.90%
Common School Fund	3,655,130	-	0.00%	3,169,872	-	0.00%	-	0.00%
County School Fund	607,417	-	0.00%	600,000	189,156	31.53%	189,156	100.00%
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	107,265	1.79%	107,265	100.00%
Charges for services	2,141,275	530,200	24.76%	2,360,000	470,935	19.95%	(59,265)	-11.18%
Investment earnings	244,854	-	0.00%	300,000	-	0.00%	-	0.00%
Rentals	650,337	108,149	16.63%	455,000	149,983	32.96%	41,834	38.68%
Recovery of prior year expenditures	39,200	2,766	7.06%	100,000	7,191	7.19%	4,425	159.98%
Fees charged to grants	466,194	113,878	24.43%	500,000	100,604	20.12%	(13,274)	-11.66%
Extra Curricular Activities	1,456,995	444,708	30.52%	1,313,052	616,469	46.95%	171,761	38.62%
Other	1,124,567	182,483	16.23%	997,500	143,561	14.39%	(38,922)	-21.33%
Transfers in	200,000	-	0.00%	153,766	148,765	96.75%	148,765	100.00%
<b>Total</b>	<b>\$ 304,637,179</b>	<b>\$ 79,546,394</b>	<b>26.11%</b>	<b>\$ 346,039,337</b>	<b>\$ 91,078,845</b>	<b>26.32%</b>	<b>\$ 11,532,451</b>	<b>14.50%</b>
<b>EXPENDITURES:</b>								
Salaries	\$ 172,936,950	\$ 43,101,758	24.92%	\$ 190,027,504	\$ 45,709,585	24.05%	\$ 2,607,827	6.05%
Benefits	92,648,234	22,445,024	24.23%	107,454,816	24,839,792	23.12%	2,394,768	10.67%
Purchased services	16,139,699	4,274,747	26.49%	18,489,545	5,241,425	28.35%	966,678	22.61%
Supplies & materials	9,641,279	2,650,825	27.49%	10,149,141	2,994,810	29.51%	343,985	12.98%
Capital outlay	591,088	286,540	48.48%	333,152	-	0.00%	(286,540)	-100.00%
Other	383,866	263,047	68.53%	413,637	260,158	62.90%	(2,889)	-1.10%
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>\$ 77,602,458</b>	<b>26.12%</b>	<b>\$ 346,039,337</b>	<b>\$ 83,072,812</b>	<b>24.01%</b>	<b>\$ 5,470,354</b>	<b>7.05%</b>

**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, 2013**

	Variance		Explanation of Variance
	Increase (Decrease) From Prior Year		
	\$	%	
<b>REVENUES:</b>			
Beginning fund balance	(982,753)	-12.30%	Decrease is due to spending down the fund balance in 2012-13 in response to budget shortfall.
State School Fund	9,675,269	13.90%	Variance due to increase funding from the State in 2013-14.
County School Fund	189,156	100.00%	Variance is due to timing of receipt for County School Fund.
Gain Share	2,311,853	100.00%	Increase is due to Gain Share revenue received in 2013-14.
Transfers in	148,765	100.00%	Variance is due to timing of transfers.
<b>EXPENDITURES:</b>			
Salaries	2,607,827	6.05%	Increase is expected due to Local Option Levy.
Benefits	2,394,768	10.67%	Increase is expected due to Local Option Levy.
Capital outlay	(286,540)	-100.00%	Variance is due to timing of expenditures.
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 October 31, 2013**

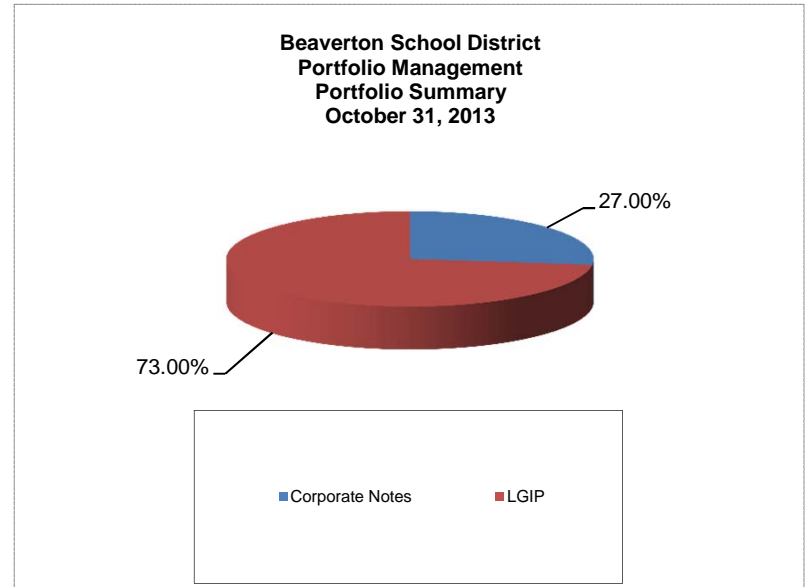
Funds	Revenue				Expenditures						Fund Balance
	Final Budget <i>(Incl Beg Fund Bal)</i>	YTD Revenue <i>(Incl Beg Fund Bal)</i>	Budget Variance		Final Budget	YTD Expenditures <i>(Inc transfers out)</i>	Encumbrances	YTD Expenditures & Encumbrances	Budget Variance		
			\$	%					\$	%	
Student Body Fund	\$ 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	1,080,484	(4,031,828)	21.13%	5,112,312	319,535	159,331	478,866	(4,633,446)	9.37%	601,618
Categorical	2,052,000	1,049,292	(1,002,708)	51.14%	2,052,000	166,661	20,576	187,237	(1,864,763)	9.12%	862,055
Grant Fund	26,406,635	2,143,203	708,353	8.12%	26,406,635	3,762,010	1,209,447	4,971,457	(21,435,178)	18.83%	(2,828,254)
Long-Term Planning Fund	1,747,600	1,124,932	(622,668)	64.37%	1,747,600	240,988	154,400	395,388	(1,352,212)	22.62%	729,544
Nutrition Services Fund	16,921,581	7,213,709	(9,707,872)	42.63%	16,921,581	3,788,374	4,449,521	8,237,895	(8,683,686)	48.68%	(1,024,186)
Debt Service Fund	64,996,009	7,417,224	(57,578,785)	11.41%	64,996,009	151,835	-	151,835	(64,844,174)	0.23%	7,265,389
Capital Projects Fund	18,903,000	15,423,131	(3,479,869)	81.59%	18,903,000	7,200,786	895,457	8,096,243	(10,806,757)	42.83%	7,326,888
Insurance Reserve Fund	5,136,209	3,873,779	(1,262,430)	75.42%	5,136,209	1,462,437	1,029,448	2,491,885	(2,644,324)	48.52%	1,381,894
Workers' Compensation Fund	2,076,140	879,736	(1,196,404)	42.37%	2,076,140	477,050	57,353	534,403	(1,541,737)	25.74%	345,333
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	257,414	(142,586)	64.35%	400,000	19,582	13,617	33,199	(366,801)	8.30%	224,215
Pension Fund	1,055,500	1,052,414	(3,086)	99.71%	1,055,500	313,052	-	313,052	(742,448)	29.66%	739,362
<b>Total</b>	<b>\$ 155,660,752</b>	<b>\$ 44,396,266</b>	<b>\$ (86,292,701)</b>		<b>\$ 155,660,752</b>	<b>\$ 18,051,075</b>	<b>\$ 7,989,150</b>	<b>\$ 26,040,225</b>	<b>\$ (129,620,527)</b>		<b>\$ 18,356,041</b>

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

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	YTM	Maximum % of YTM 365 Portfolio allowed Equiv. per Board policy
Corporate Notes	\$ 6,445,000.00	\$ 6,657,960.70	\$ 6,802,850.70	27.00%	507	0.558	0.558 35%
LGIP	18,395,664.67	18,395,664.67	18,395,664.67	73.00%	1	0.500	0.500 100%
	<b>24,840,664.67</b>	<b>25,053,625.37</b>	<b>25,198,515.37</b>	<b>100.00%</b>	<b>137</b>	<b>0.516</b>	<b>0.516</b>

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Cash and Accrued Interest							
Accrued Interest at Purchase		18,595.58	18,595.58				
<b>Total Cash and Investments</b>	<b>\$ 24,840,664.67</b>	<b>\$ 25,072,220.95</b>	<b>\$ 25,217,110.95</b>		<b>137</b>	<b>0.516</b>	<b>0.516</b>



**Beaverton School District  
Portfolio Management  
Portfolio Details - Investments  
October 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>												
36962G4C5	10781	G E Cap Corp		11/30/2012	2,000,000.00	2,068,810.00	2,153,080.00	5.900	529	0.600	0.600	05/13/2014
46625HHP8	10802	JP MORGAN CHASE		10/04/2013	2,445,000.00	2,540,990.70	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	2,048,160.00	2,108,780.00	4.200	524	0.405	0.405	05/15/2014
<b>Subtotal and Average</b>			<b>6,556,948.37</b>		<b>6,445,000.00</b>	<b>6,657,960.70</b>	<b>6,802,850.70</b>		<b>507</b>	<b>0.558</b>	<b>0.558</b>	
<b>Federal Agency Coupon Securities</b>												
<b>Subtotal and Average</b>			<b>1,212,089.65</b>									
<b>LGIP</b>												
LGIP 5173	10134	LGIP		06/30/2006	825,035.43	825,035.43	825,035.43	0.500	1	0.500	0.500	
LGIP 4010	10155	LGIP		07/01/2006	9,231,342.24	9,231,342.24	9,231,342.24	0.500	1	0.500	0.500	
LGIP 3582	10166	LGIP		01/16/2007	8,339,287.00	8,339,287.00	8,339,287.00	0.500	1	0.500	0.500	
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>32,469,892.45</b>		<b>18,395,664.67</b>	<b>18,395,664.67</b>	<b>18,395,664.67</b>		<b>1</b>	<b>0.500</b>	<b>0.500</b>	
<b>Total and Average</b>			<b>40,238,930.47</b>		<b>24,840,664.67</b>	<b>25,053,625.37</b>	<b>25,198,515.37</b>		<b>137</b>	<b>0.516</b>	<b>0.516</b>	

**Beaverton School District  
Portfolio Management  
Portfolio Details - Cash  
October 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		18,595.58	18,595.58		<b>0</b>		
				Subtotal		18,595.58	18,595.58				
<b>Total Cash and Investments</b>			<b>40,238,930.47</b>		<b>24,840,664.67</b>	<b>25,072,220.95</b>	<b>25,217,110.95</b>		<b>137</b>	<b>0.516</b>	<b>0.516</b>

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

**OCTOBER 2013**

	BEGINNING BALANCE 9/30/2013	CASH RECEIPTS	CASH DISBURSEMENTS	TRANSFERS IN (OUT)	ENDING BALANCE 10/31/2013
<b><i>CASH PER BOOKS</i></b>					
General Checking (US)	\$ 1,169,020	\$ 3,382,766	\$ (31,952,067)	\$ 28,687,600	\$ 1,287,319
Payroll Checking	1,051,990	4,694,065	(164,015)	402,697	5,984,737
Cafeteria Checking	-	402,697	-	(402,697)	-
Workers' Compensation	32,141	-	(42,959)	60,000	49,182
Payroll Direct Deposit	9,094	2	(10,670,618)	10,680,000	18,478
<b><i>TOTAL CASH PER BOOKS</i></b>	<b><u>2,262,245</u></b>	<b><u>8,479,530</u></b>	<b><u>(42,829,659)</u></b>	<b><u>39,427,600</u></b>	<b><u>7,339,716</u></b>
	BEGINNING BALANCE 9/30/2013	INVESTMENT PURCHASES	INVESTMENT MATURITIES/SALES	TRANSFERS IN (OUT)	ENDING BALANCE 10/31/2013
<b><i>INVESTMENTS</i></b>					
Seattle Northwest	-	-	-	-	-
Wells Fargo	4,697,493	-	(4,697,493)	-	-
Piper Jaffray	4,261,860	2,540,991	-	-	6,802,851
RBC Dain Rauscher	-	-	-	-	-
Oregon State Local Government Investment Pool	42,468,394	15,354,903	(33)	(39,427,600)	18,395,664
<b><i>TOTAL INVESTMENTS</i></b>	<b><u>51,427,747</u></b>	<b><u>17,895,894</u></b>	<b><u>(4,697,526)</u></b>	<b><u>(39,427,600)</u></b>	<b><u>25,198,515</u></b>
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b><u>\$ 53,689,992</u></b>	<b><u>\$ 26,375,424</u></b>	<b><u>\$ (47,527,185)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 32,538,231</u></b>





## BEAVERTON SCHOOL DISTRICT CLASSROOM TEACHER ALLOCATION 2013-14

School				Budget		Actual		Increase
	Budgeted Enrollment	9/13/13 Enrollment	Enrollment Change	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

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 & Technolgy	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>