

Financial Summary Report

As of December 310, 2021



Our mission is to equip every student with the knowledge and skills necessary to be resourceful and successful.



Fiscal Year 2021-22
December 2021 Board Report

GENERAL FUND

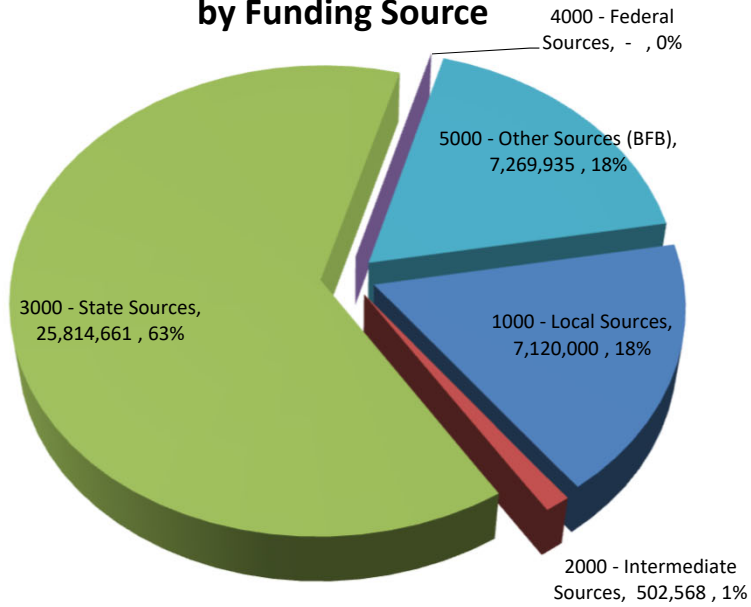
	Working Budget	12/31/2021 MTD	Previous Month Adjustments	YTD	Encumbered	Fiscal Year Projected*	Budget Versus FY Projected
RESOURCES							(Under) / Over
1111 & 1112 - Local Property Taxes	6,800,000	610,981	-	6,994,662	-	6,800,000	-
1510 - Interest on Investments	100,000	654	5,668	32,625	-	100,000	-
1910 - Rentals	70,000	500	-	5,880	-	70,000	-
199X - Refunds and Miscellaneous Revenue	150,000	5,700	-	62,140	-	150,000	-
2102 - Education Service District Revenue	500,000	-	-	342,523	-	500,000	-
2199 - Other Intermediate Sources	-	-	-	2,568	-	2,568	2,568
3101 - State School Fund	24,587,194	2,174,291	-	14,969,501	-	25,494,285	907,091
3103 - Common School Fund	320,376	-	-	-	-	320,376	-
5400 - Beginning Fund Balance	6,548,410	-	-	7,269,935	-	7,269,935	721,525
Total Resources	39,075,980	2,792,127	5,668	29,679,834	-	40,707,165	1,631,185
REQUIREMENTS							Under / (Over)
Instruction	23,327,396	1,794,090	1,735,306	8,478,997	12,280,636	22,259,633	1,067,763
Support Services	12,222,915	919,186	1,010,159	5,249,277	5,569,393	11,818,670	404,245
Community Services	20,000	-	-	-	-	20,000	-
Other Uses	755,000	-	-	-	-	755,000	-
Contingency	2,750,669	-	-	-	-	-	2,750,669
Total Expenditures	39,075,980	2,713,275	2,745,465	13,728,274	17,850,029	34,853,303	4,222,677
PERIOD NET ACTIVITY		78,852					
PROJECTED ENDING FUND BALANCE						5,853,862	
(Total Resources minus Requirements)							-
PROJ ACTUAL SPEND DOWN/ (ADD BACK) IN CASH RESERVE						1,416,074	

- Notes :**
- 1) Beginning Balance is a pre-audit estimate.
 - 2) Revenues estimate is based on ODE projection as of 6/24/2021
Based on \$9.3 Billion Legislative Approved Budget with 49/51 split, and
Total ADMw (including Charter): 3,610.75
 - 2) Expenditures estimate is based on actuals to date and projected summer payroll and project costs.
 - 3) The projection is an estimate which can and may vary up to 10%.



Fiscal Year 2021-22
December 2021 Board Report
Projected Revenue Graph

**Projected
General Fund Revenue
by Funding Source**





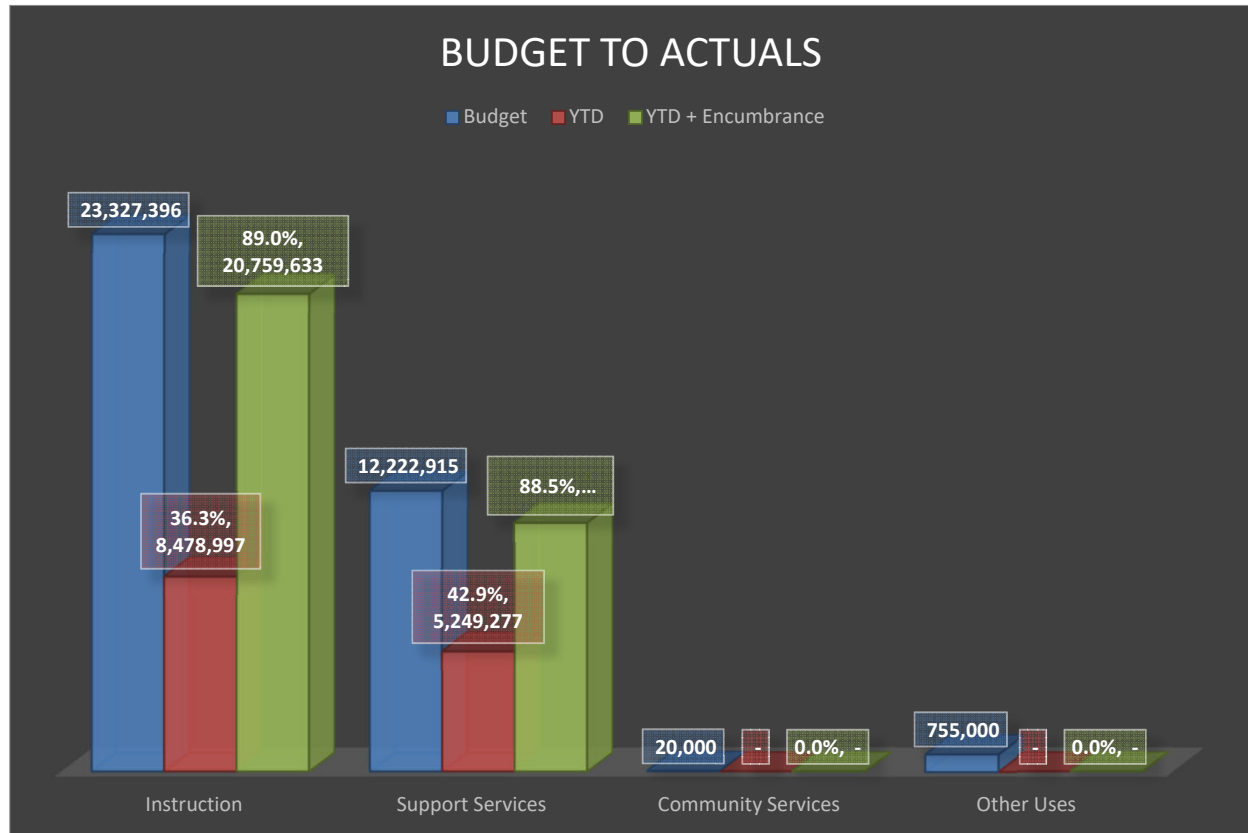
Beginning Fund Balance - Projected Ending Fund Balance = Proj. Actual Spend Down/(Add Back)



Fiscal Year 2021-22

December 2021 Board Report

Expenditure Budget to Actual





Fiscal Year 2020-21

Board Report by **Major Object**

Two Year Comparison as of Month Ending December 2020 and 2021 Respectively

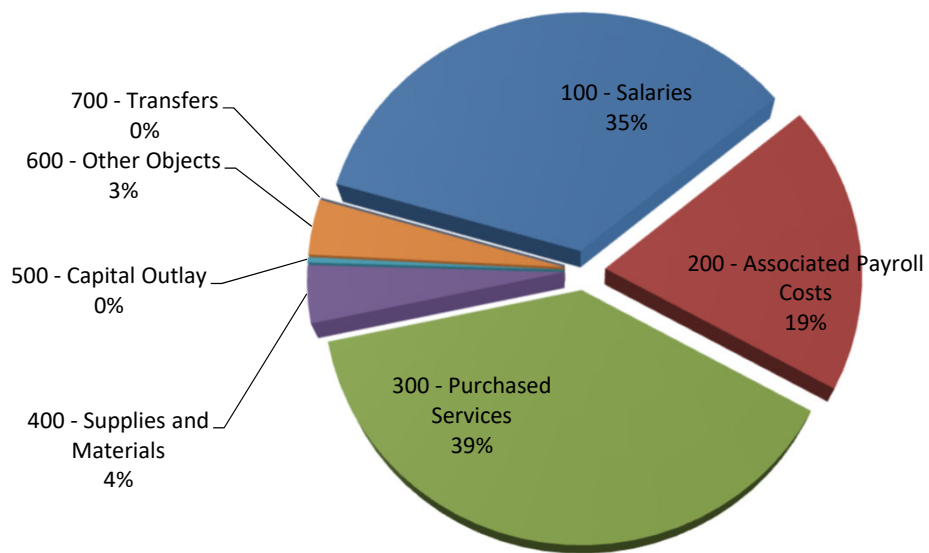
GENERAL FUND

	2020-21 EST YTD July - Dec	2021-22 EST YTD July - Dec	Compare to Prior Year July - Dec	Change %
REVENUES			<u>+ / (-)</u>	<u>+ / (-)</u>
Local Sources	6,967,648	7,095,307	127,660	1.8%
Intermediate Sources	287,420	345,091	57,670	0.0%
State Sources	13,455,530	14,969,501	1,513,971	11.3%
Federal Sources	-	-	-	0.0%
Debt Financing Source	-	-	-	0.0%
Beginning Fund Balance	3,592,452	7,269,935	3,677,483	0.0%
Total Revenues	24,303,050	29,679,834	5,376,784	4.3%
EXPENDITURES			<u>+ / (-)</u>	<u>+ / (-)</u>
Salaries	4,250,869	4,755,645	504,776	11.9%
Benefits/Employer Costs	2,434,107	2,590,298	156,191	6.4%
Purchased Services	5,537,405	5,317,291	(220,114)	-4.0%
Supplies and Materials	596,574	517,319	(79,255)	-13.3%
Capital Outlay	5,628	48,958	43,330	769.9%
Other Objects (Debts, Dues & Fees)	324,733	498,763	174,030	53.6%
Transfers	-	-	-	0.0%
Total Expenditures	13,149,316	13,728,274	578,958	4.4%
PERIOD NET ACTIVITY	11,153,734	15,951,561	4,797,827	43.0%



Fiscal Year 2021-22
December 2021 Board Report
Expenditure by Major Object

YTD Expenditures by Major Object



Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2021-2022 From Date:12/1/2021 To Date:12/31/2021

Account Mask: 100????????????????

Account Type: REVENUE

☐ Print accounts with zero balance

☐ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / OBJECT

Adjusted Budget

Range To Date

Year To Date

Encumbrance

Budget Balance

100 - General Fund

1111 - Current Year'S Taxes	(\$6,600,000.00)	(\$607,678.79)	(\$6,967,187.18)	\$0.00	\$367,187.18
1112 - Prior Taxes - Mult Cty	(\$200,000.00)	(\$3,302.70)	(\$27,474.61)	\$0.00	(\$172,525.39)
1510 - Interest on Investments	(\$100,000.00)	(\$654.39)	(\$32,624.89)	\$0.00	(\$67,375.11)
1910 - Rentals	(\$70,000.00)	(\$500.00)	(\$5,880.24)	\$0.00	(\$64,119.76)
1990 - Miscellaneous	(\$150,000.00)	(\$5,700.44)	(\$60,890.27)	\$0.00	(\$89,109.73)
1999 - Refunds and Rebates	\$0.00	\$0.00	(\$1,250.00)	\$0.00	\$1,250.00
2102 - General Education Service District	(\$500,000.00)	\$0.00	(\$342,522.60)	\$0.00	(\$157,477.40)
2199 - Other Intermediate Sources	\$0.00	\$0.00	(\$2,568.04)	\$0.00	\$2,568.04
3101 - State School Fund	(\$24,587,194.00)	(\$2,174,291.00)	(\$14,969,501.00)	\$0.00	(\$9,617,693.00)
3103 - Common School Fund	(\$320,376.00)	\$0.00	\$0.00	\$0.00	(\$320,376.00)
5400 - Beginning Fund Balance	(\$6,548,410.00)	\$0.00	\$0.00	\$0.00	(\$6,548,410.00)
100 - General Fund Total:	(\$39,075,980.00)	(\$2,792,127.32)	(\$22,409,898.83)	\$0.00	(\$16,666,081.17)

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2021-2022 From Date:12/1/2021 To Date:12/31/2021

Account Mask: 1??????????????????

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☐ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / FUNCTION

Adjusted Budget

Range To Date

Year To Date

Encumbrance

Budget Balance

100 - General Fund

1000 - Instruction	\$23,327,396.00	\$1,794,089.76	\$8,478,996.81	\$12,280,636.19	\$2,567,763.00
2000 - Support Services	\$12,222,915.00	\$919,185.66	\$5,249,276.80	\$5,569,393.13	\$1,404,245.07
3000 - Enterprise and Community Services	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
5000 - Debt Service and Fund Transfers	\$755,000.00	\$0.00	\$0.00	\$0.00	\$755,000.00
6000 - Contingencies	\$2,750,669.00	\$0.00	\$0.00	\$0.00	\$2,750,669.00
100 - General Fund Total:	\$39,075,980.00	\$2,713,275.42	\$13,728,273.61	\$17,850,029.32	\$7,497,677.07

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2020-2021 From Date:12/1/2020 To Date:12/31/2020

Account Mask: 1??????????????????

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☐ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / OBJECT

Adjusted Budget

Range To Date

Year To Date

Encumbrance

Budget Balance

100 - General Fund

0100 - Salaries	\$11,737,302.00	\$921,818.91	\$4,250,869.04	\$6,984,231.37	\$242,201.59
0200 - Associated Payroll Costs	\$7,028,676.00	\$547,191.58	\$2,434,107.08	\$3,996,779.34	\$572,789.58
0300 - Purchased Service	\$11,374,413.00	\$943,501.53	\$5,537,404.69	\$5,107,189.79	\$802,398.52
0400 - Supplies and Materials	\$1,084,044.00	\$41,364.36	\$596,574.35	\$598,641.78	\$161,247.87
0500 - Capital Outlay	\$20,000.00	\$0.00	\$5,627.94	\$16,531.25	\$42,840.81
0600 - Other Objects	\$361,500.00	\$702.78	\$324,732.89	\$13,805.67	\$22,961.44
0700 - Transfers	\$755,000.00	\$0.00	\$0.00	\$0.00	\$1,200,000.00
0800 - Other Uses of Funds	\$2,507,641.00	\$0.00	\$0.00	\$0.00	\$2,062,641.00
100 - General Fund Total:	\$34,868,576.00	\$2,454,579.16	\$13,149,315.99	\$16,717,179.20	\$5,107,080.81



Fiscal Year 2021-22

December 2021 Board Report

Capital Projects

	Working Budget	12/31/2021 MTD	Previous Month Adjustments	YTD	Fiscal Year Projected*	Budget Versus FY Projected
RESOURCES						(Under) / Over
1130 - Construction Excise Tax	300,000	-	-	90,704	300,000	-
1510 - Interest on Investments	-	-	879	6,292	20,000	20,000
5400 - Beginning Fund Balance	2,200,000	-	-	2,396,676	2,396,676	196,676
						-
Total Resources	2,500,000	-	879	2,493,673	2,716,676	216,676
REQUIREMENTS						Under / (Over)
Facilities Acquisition and Construction	2,500,000	9,125	-	82,880	200,000	(2,300,000)
						-
Total Expenditures	2,500,000	9,125	-	82,880	200,000	(2,300,000)
PERIOD NET ACTIVITY		<u>(9,125)</u>				
PROJECTED ENDING FUND BALANCE					<u>2,516,676</u>	
(Total Resources minus Requirements)						-
PROJ ACTUAL SPEND DOWN/ (ADD BACK) IN CASH RESERVE						(120,000)

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2021-2022 From Date:12/1/2021 To Date:12/31/2021

Account Mask: 400????????????????

Account Type: REVENUE

☐ Print accounts with zero balance

☐ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / OBJECT

Adjusted Budget

Range To Date

Year To Date

Encumbrance

Budget Balance

400 - Capital Projects Fund

1130 - Construction Excise Tax	(\$300,000.00)	\$0.00	(\$90,704.20)	\$0.00	(\$209,295.80)
1510 - Interest on Investments	\$0.00	\$0.00	(\$6,292.10)	\$0.00	\$6,292.10
5400 - Beginning Fund Balance	(\$2,200,000.00)	\$0.00	\$0.00	\$0.00	(\$2,200,000.00)
400 - Capital Projects Fund Total:	(\$2,500,000.00)	\$0.00	(\$96,996.30)	\$0.00	(\$2,403,003.70)

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2021-2022 From Date:12/1/2021 To Date:12/31/2021

Account Mask: 400????????????????

Account Type: EXPENDITURE

☐ Print accounts with zero balance

☐ Include Inactive Accounts

☐ Include PreEncumbrance

FUND / FUNCTION

Adjusted Budget

Range To Date

Year To Date

Encumbrance

Budget Balance

400 - Capital Projects Fund

4000 - Facilities Acquisition and Construction

\$2,500,000.00

\$9,125.00

\$82,879.80

\$93,863.60

\$2,323,256.60

400 - Capital Projects Fund Total:

\$2,500,000.00

\$9,125.00

\$82,879.80

\$93,863.60

\$2,323,256.60