



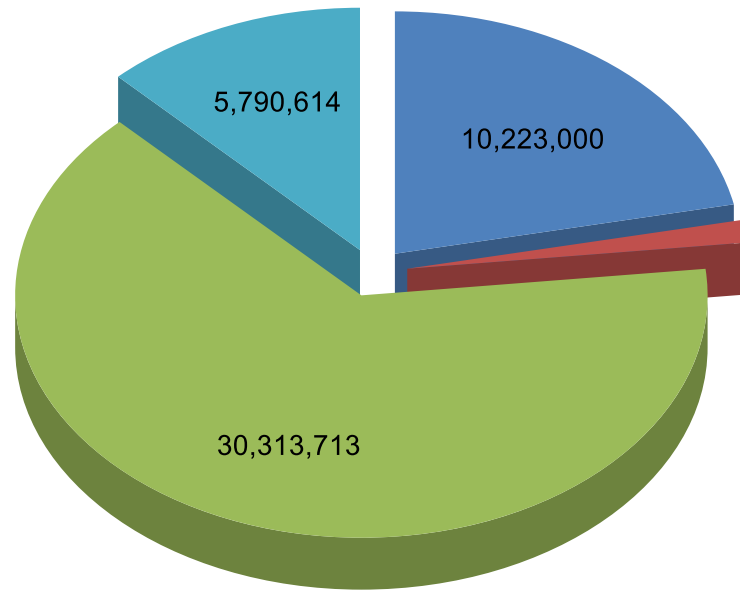
Financial Summary Report

December 31, 2024

GENERAL FUND

	Working Budget	12/31/2024 MTD	Previous Month Adjustments	YTD	Encumbered	Fiscal Year Projected*	Budget Versus FY Projected
RESOURCES							(Under) / Over
1111 & 1112 - Local Property Taxes	9,478,000	393,967	62,544	8,573,317	-	9,478,000	-
1312 - Tuition 0th District In State	30,000	-	-	-	-	30,000	-
14XX - Transportation	10,000	-	-	-	-	10,000	-
1510 - Interest on Investments	400,000	436	60,268	364,171	-	400,000	-
1700 - Extracurricular Activities	-	-	-	2,995	-	-	-
1710 - Admissions	75,000	-	-	-	-	75,000	-
1910 - Rentals	30,000	2,576	-	24,713	-	30,000	-
1920 - Contributions / Donations	-	-	-	500	-	-	-
1980 - Fees charged to Grants	100,000	-	-	-	-	100,000	-
199X - Refunds and Miscellaneous Revenue	100,000	3,972	-	92,663	-	100,000	-
2101 - County School Fund	-	-	-	-	-	-	-
2102 - Education Service District Revenue	700,000	-	-	220,360	-	700,000	-
2199 - Other Intermediate Sources	15,000	-	3,144	3,144	-	15,000	-
3101 - State School Fund	30,013,713	2,499,282	-	17,497,974	-	30,013,713	-
3103 - Common School Fund	300,000	-	-	-	-	300,000	-
5300 - Sale of Fixed Asset	-	-	-	1,100	-	-	-
5400 - Beginning Fund Balance	5,800,000	-	-	-	-	5,790,614	-
Total Resources	47,051,713	2,900,233	125,956	26,780,937	-	47,042,327	-
REQUIREMENTS							Under / (Over)
Instruction	26,083,544	2,259,512	-	11,294,196	14,067,342	25,361,538	722,006
Support Services	16,459,714	1,159,568	40,000	6,198,672	7,092,837	13,291,509	3,168,205
Community Services	20,000	-	-	-	-	20,000	-
Other Uses	1,540,000	-	-	10,100	775,000	1,540,000	-
Contingency	2,948,455	-	-	-	-	-	2,948,455
Total Expenditures	47,051,713	3,419,081	40,000	17,502,968	21,935,179	40,213,047	6,838,666
PERIOD NET ACTIVITY		<u><u>(518,848)</u></u>					
PROJECTED ENDING FUND BALANCE						<u><u>6,829,280</u></u>	
(Total Resources minus Requirements)							
PROJ ACTUAL (SPEND DOWN)/ ADD BACK IN CASH RESERVE						1,038,666	

**Projected
General Fund Revenue
by Funding Source**

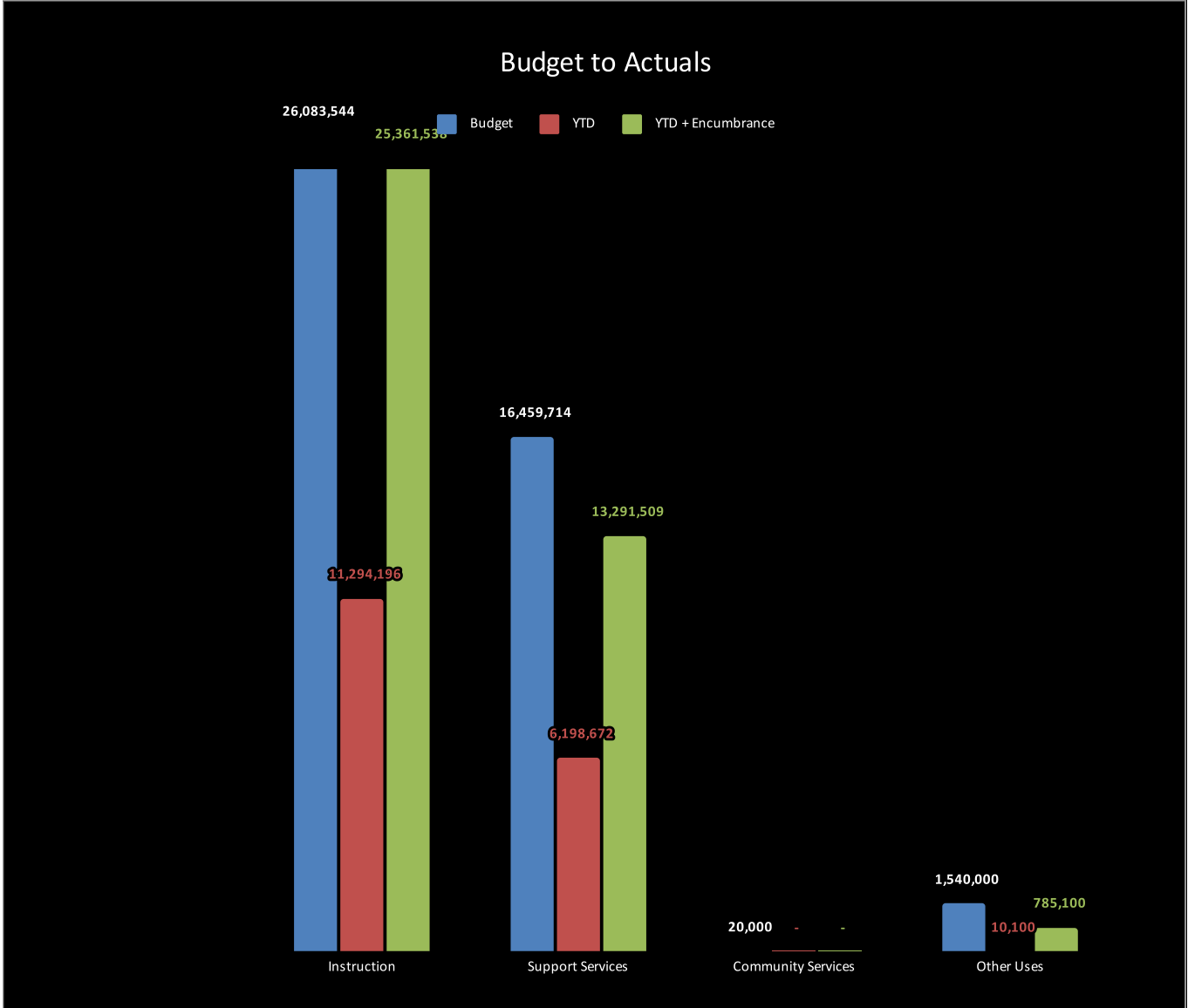




Fiscal Year 2024-2025
 December 2024 Board Report
 December 2023 and 2024 Respectively

GENERAL FUND										
	FY 2023-2024					FY 2024-2025				
	Revised Budget	12/31/2024 MTD	YTD	Fiscal Year Projected	YTD %	Working Budget	12/31/2024 MTD	YTD	Fiscal Year Projected	YTD %
RESOURCES										
1111 & 1112 - Local Property Taxes	7,500,000	1,681,092	8,192,338	7,500,000	109.2%	9,478,000	393,967	8,573,317	9,478,000	90.5%
14XX - Transportation	10,000	1,882	6,539	10,000	0.0%	30,000	-	-	30,000	0.0%
1510 - Interest on Investments	150,000	91,085	375,708	150,000	250.5%	10,000	-	-	10,000	0.0%
1700 - Extracurricular Activities	-	-	-	0	0.0%	400,000	436	364,171	400,000	0.0%
1710 - Admissions	75,000	-	52,125	75,000	0.0%	-	-	2,995	-	0.0%
1910 - Rentals	50,000	2,314	11,164	50,000	22.3%	75,000	-	-	75,000	0.0%
1920 - Contributions / Donations	-	-	-	0	0.0%	30,000	2,576	24,713	30,000	0.0%
1960 - Recovery P/Y Expenditures	-	-	-	1,658	0.0%	-	-	500	-	0.0%
1980 - Fees charged to Grants	100,000	-	-	100,000	0.0%	100,000	-	-	100,000	0.0%
199X - Refunds and Miscellaneous Revenue	175,000	2,703	33,350	175,000	19.1%	100,000	3,972	92,663	100,000	92.7%
2101 - County School Fund	-	-	-	0	0.0%	-	-	-	-	0.0%
2102 - Education Service District Revenue	700,000	-	340,785	700,000	48.7%	700,000	-	220,360	700,000	31.5%
2199 - Other Intermediate Sources	15,000	3,240	10,243	15,000	0.0%	15,000	-	3,144	15,000	0.0%
3101 - State School Fund	28,091,540	2,428,131	16,999,833	28,091,540	60.5%	30,013,713	2,499,282	17,497,974	30,013,713	58.3%
3103 - Common School Fund	300,000	-	-	300,000	0.0%	300,000	-	-	300,000	0.0%
5300 - Sale of Fixed Asset	-	-	1,991	0	0.0%	-	-	1,100	-	0.0%
5400 - Beginning Fund Balance	8,013,767	-	8,043,593	8,013,767	100.4%	5,800,000	-	-	5,790,614	0.0%
Total Resources	45,180,307	4,210,447	34,067,669	45,181,965	75.4%	47,051,713	2,900,233	26,780,937	47,042,327	56.9%
REQUIREMENTS										
Instruction	25,736,957	2,073,548	10,102,339	23,664,106	39.3%	26,083,544	2,259,512	11,294,196	25,361,538	43.3%
Support Services	14,052,681	1,112,416	6,401,562	13,468,880	45.6%	16,459,714	1,159,568	6,198,672	13,291,509	37.7%
Community Services	20,000	-	-	-	0.0%	20,000	-	-	20,000	0.0%
Other Uses	1,370,000	-	-	1,370,000	0.0%	1,540,000	-	10,100	1,540,000	0.7%
Contingency	2,750,669	-	-	-	0.0%	2,948,455	-	-	-	0.0%
Total Expenditures	43,930,307	3,185,964	16,503,901	38,502,986	37.6%	47,051,713	3,419,081	17,502,968	40,213,047	37.2%
PERIOD NET ACTIVITY		<u>1,024,483</u>					<u>(518,848)</u>			
PROJECTED ENDING FUND BALANCE				<u>6,678,979</u>					<u>6,829,280</u>	
AVAILABLE PROJECTED ENDING FUND BALANCE				<u>6,678,979</u>					<u>6,829,280</u>	
PROJ. ACTUAL (SPEND DOWN)/ADD BACK IN CASH RESERVE				(1,334,788)					1,038,666	

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

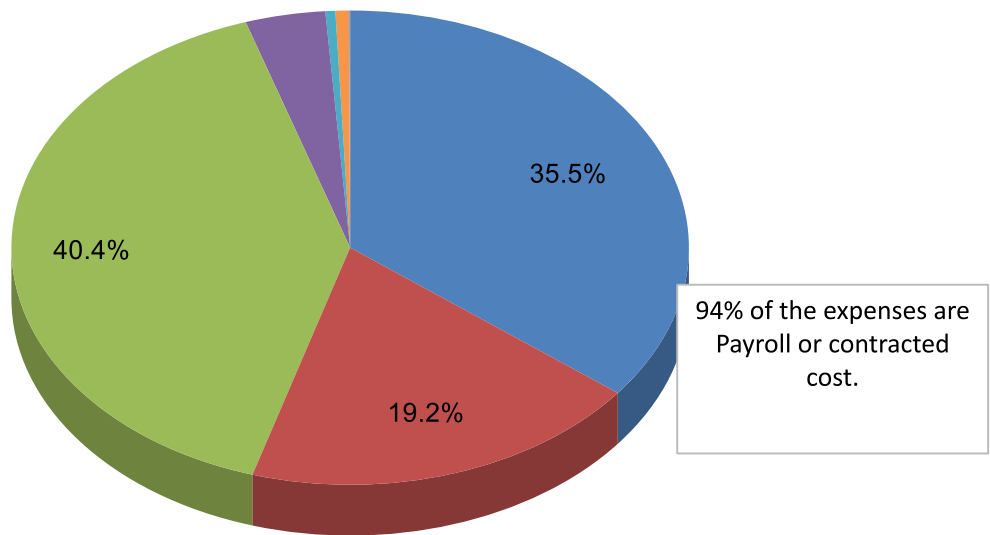


Two Year Comparison as of Month Ending December 2023 and 2024 Respectively

GENERAL FUND

	2023-24 EST YTD November	2024-25 EST YTD November	Compare to Prior Year November	Change %
REVENUES			<u>+ / (-)</u>	<u>+ / (-)</u>
Local Sources	8,671,224	9,058,359	387,135	4.5%
Intermediate Sources	351,028	223,504	(127,524)	-36.3%
State Sources	16,999,833	17,497,974	498,141	2.9%
Federal Sources	-	-	-	0.0%
Other Sources	1,991	1,100	(891)	0.0%
Beginning Fund Balance	5,826,483	5,790,614	(35,868)	0.0%
Total Revenues	31,850,558	32,571,551	720,993	4.3%
EXPENDITURES			<u>+ / (-)</u>	<u>+ / (-)</u>
Salaries	5,826,483	6,214,013	387,530	6.7%
Benefits/Employer Costs	3,104,012	3,352,562	248,551	8.0%
Purchased Services	6,386,923	7,062,587	675,664	10.6%
Supplies and Materials	694,565	668,685	(25,880)	-3.7%
Capital Outlay	-	83,232	83,232	0.0%
Other Objects (Debts, Dues & Fees)	486,663	111,789	(374,874)	-77.0%
Transfers	-	10,100	10,100	0.0%
Total Expenditures	16,498,645	17,502,968	1,004,323	6.1%
PERIOD NET ACTIVITY	15,351,913	15,068,583	(283,330)	-1.8%

YTD Expenditures by Major Object



Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2024-2025 From Date:12/1/2024 To Date:12/31/2024

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	(\$9,200,000.00)	(\$392,661.99)	(\$8,543,489.50)	\$0.00	(\$656,510.50)
1112 - Prior Taxes - Mult Cty	(\$278,000.00)	(\$1,305.28)	(\$29,827.79)	\$0.00	(\$248,172.21)
1312 - Tuition Oth District In State	(\$30,000.00)	\$0.00	\$0.00	\$0.00	(\$30,000.00)
1410 - Regulars Day School Transportation	(\$10,000.00)	\$0.00	\$0.00	\$0.00	(\$10,000.00)
1510 - Interest on Investments	(\$400,000.00)	(\$435.75)	(\$364,170.57)	\$0.00	(\$35,829.43)
1700 - Extracurricular Activities	\$0.00	\$0.00	(\$2,995.00)	\$0.00	\$2,995.00
1710 - Admissions	(\$75,000.00)	\$0.00	\$0.00	\$0.00	(\$75,000.00)
1910 - Rentals	(\$30,000.00)	(\$1,800.00)	(\$17,181.00)	\$0.00	(\$12,819.00)
1911 - Facility Use Rent	\$0.00	(\$776.25)	(\$7,532.25)	\$0.00	\$7,532.25
1920 - Contributions / Donations	\$0.00	\$0.00	(\$500.00)	\$0.00	\$500.00
1980 - Fees Charged To Grants	(\$100,000.00)	\$0.00	\$0.00	\$0.00	(\$100,000.00)
1990 - Miscellaneous	(\$100,000.00)	(\$3,971.78)	(\$92,663.25)	\$0.00	(\$7,336.75)
2102 - General Education Service District	(\$700,000.00)	\$0.00	(\$220,359.58)	\$0.00	(\$479,640.42)
2199 - Other Intermediate Sources	(\$15,000.00)	\$0.00	(\$3,143.92)	\$0.00	(\$11,856.08)
3101 - State School Fund	(\$30,013,713.00)	(\$2,499,282.00)	(\$17,497,974.00)	\$0.00	(\$12,515,739.00)
3103 - Common School Fund	(\$300,000.00)	\$0.00	\$0.00	\$0.00	(\$300,000.00)
5300 - Sale of Fixed Assets	\$0.00	\$0.00	(\$1,100.00)	\$0.00	\$1,100.00
5400 - Beginning Fund Balance	(\$5,800,000.00)	\$0.00	\$0.00	\$0.00	(\$5,800,000.00)
100 - General Fund Total:	(\$47,051,713.00)	(\$2,900,233.05)	(\$26,780,936.86)	\$0.00	(\$20,270,776.14)

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2024-2025 From Date:12/1/2024 To Date:12/31/2024

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

Grand Total: (\$47,051,713.00) (\$2,900,233.05) (\$26,780,936.86) \$0.00 (\$20,270,776.14)

End of Report

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2024-2025 From Date:12/1/2024 To Date:12/31/2024

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

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	\$0.00	\$1,075.76	\$5,837.87	\$14,892.13	(\$20,730.00)
1111 - Elementary, K-5	\$5,585,082.00	\$433,040.02	\$1,776,797.62	\$3,268,737.72	\$539,546.66
1121 - Middle/Junior High Programs	\$2,369,935.00	\$198,216.55	\$829,206.38	\$1,532,763.79	\$7,964.83
1122 - Middle/Junior High School Extracurricular	\$53,363.00	\$120.00	\$3,071.10	\$0.00	\$50,291.90
1131 - High School Programs	\$3,243,302.00	\$244,683.56	\$1,041,364.10	\$1,891,166.16	\$310,771.74
1132 - High School Extracurricular	\$682,848.00	\$96,930.71	\$341,356.01	\$236,947.08	\$104,544.91
1140 - Pre-kindergarten Program	\$109,503.00	\$9,783.07	\$37,450.93	\$73,780.96	(\$1,728.89)
1221 - Learning Centers	\$1,459,927.00	\$88,358.55	\$347,964.14	\$648,737.86	\$463,225.00
1250 - Less Restrictive Progrms Students w/Disab	\$1,855,059.00	\$167,279.91	\$713,437.49	\$1,291,078.70	(\$149,457.19)
1281 - Public Alternative Programs	\$75,000.00	\$0.00	\$0.00	\$41,011.00	\$33,989.00
1284 - High School Alt Ed & Tutoring	\$68,857.00	\$10,565.37	\$42,310.12	\$83,286.14	(\$56,739.26)
1286 - CDL Expenditures	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00
1288 - Charter Schools	\$10,000,000.00	\$992,846.11	\$6,059,448.01	\$4,776,875.78	(\$836,323.79)
1291 - English Language Learner	\$519,207.00	\$16,612.64	\$95,952.26	\$208,064.69	\$215,190.05
1299 - Other Special Programs	\$31,461.00	\$0.00	\$0.00	\$0.00	\$31,461.00
2112 - Attendance Services	\$80,538.00	\$6,617.12	\$26,468.53	\$52,937.06	\$1,132.41
2113 - Social Work Services	\$200.00	\$0.00	\$0.00	\$0.00	\$200.00
2120 - Guidance Services	\$3,500.00	\$0.00	\$1,750.33	\$0.00	\$1,749.67
2122 - Counseling Services	\$1,000,582.00	\$72,671.66	\$292,643.84	\$606,224.44	\$101,713.72
2134 - Nurse Services	\$129,904.00	\$7,568.75	\$71,799.34	\$60,550.04	(\$2,445.38)
2140 - Psychological Services	\$152,736.00	\$10,536.68	\$42,146.69	\$84,293.49	\$26,295.82
2152 - Speech Pathology	\$47,368.00	\$9,344.74	\$36,981.46	\$63,325.14	(\$52,938.60)
2160 - Other Student Treatment	\$127,597.00	\$6,104.94	\$6,776.85	\$48,839.50	\$71,980.65
2190 - Service Direction, Student Support Serv	\$680,285.00	\$60,202.10	\$323,494.98	\$369,125.45	(\$12,335.43)
2210 - Improvement of Instruction Services	\$918,194.00	\$71,491.12	\$338,360.96	\$516,179.36	\$63,653.68
2213 - Curriculum Development	\$60,000.00	\$27.71	\$11,168.50	\$863.03	\$47,968.47
2220 - Educational Media Services	\$133,928.00	\$859.00	\$2,030.36	\$234.17	\$131,663.47
2230 - Assessment And Testing	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00
2240 - Instructional Staff Development	\$80,221.00	\$6,331.56	\$40,159.76	\$0.00	\$40,061.24
2310 - Board of Education	\$22,000.00	\$239.67	\$20,026.70	\$0.00	\$1,973.30
2314 - Election Services	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00
2317 - Audit Services	\$32,985.00	\$0.00	\$0.00	\$73,710.00	(\$40,725.00)
2321 - Executive Administration Services	\$832,629.00	\$72,966.83	\$323,872.73	\$254,651.06	\$254,105.21

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2024-2025 From Date:12/1/2024 To Date:12/31/2024

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

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
2410 - Office of the Principal	\$2,239,707.00	\$161,471.48	\$862,624.14	\$964,403.11	\$412,679.75
2510 - Direction of Business Support Services	\$342,378.00	\$24,284.51	\$152,038.36	\$142,093.89	\$48,245.75
2520 - Fiscal Services	\$550,472.00	\$35,992.30	\$290,013.85	\$189,448.31	\$71,009.84
2528 - Risk Management Services	\$1,110,000.00	\$483.00	\$63,099.14	\$232.92	\$1,046,667.94
2542 - Care And Upkeep Of Buildings	\$1,431,021.00	\$113,719.95	\$585,187.08	\$630,289.19	\$215,544.73
2543 - Care And Upkeep Of Grounds	\$189,800.00	\$13,116.48	\$91,192.69	\$92,186.70	\$6,420.61
2544 - Maintenance Expenditures	\$775,165.00	\$43,464.75	\$288,480.22	\$266,349.54	\$220,335.24
2546 - Security Services	\$135,000.00	\$5,443.81	\$48,480.39	\$32,146.22	\$54,373.39
2549 - District Utilities	\$1,034,000.00	\$69,132.76	\$284,056.97	\$559,603.68	\$190,339.35
2550 - Student Transportation	\$2,095,556.00	\$253,354.03	\$931,448.35	\$1,270,551.06	(\$106,443.41)
2620 - Planning, Research, Development Serv	\$0.00	\$0.00	\$815.00	\$0.00	(\$815.00)
2633 - Public Information Svcs	\$392,407.14	\$28,097.85	\$200,818.62	\$160,245.30	\$31,343.22
2639 - Community Engagement	\$69,280.00	\$1,913.08	\$46,719.76	\$0.00	\$22,560.24
2642 - Recruitment And Placement	\$561,057.00	\$39,142.43	\$214,666.49	\$204,772.45	\$141,618.06
2660 - Technology Services	\$1,035,869.00	\$65,089.28	\$489,539.95	\$340,935.28	\$205,393.77
2680 - Interpretation & Translation Services	\$183,834.86	\$16,617.47	\$92,106.48	\$88,946.93	\$2,781.45
2700 - Supplemental Retirement Programs	\$0.00	\$3,283.32	\$19,703.32	\$19,699.92	(\$39,403.24)
3390 - Other Community Svcs	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
5200 - Transfers Of Funds	\$1,540,000.00	\$0.00	\$10,100.00	\$0.00	\$1,529,900.00
6110 - Operating Contingency	\$2,948,455.00	\$0.00	\$0.00	\$0.00	\$2,948,455.00
100 - General Fund Total:	\$47,051,713.00	\$3,459,080.63	\$17,502,967.87	\$21,160,179.25	\$8,388,565.88

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2024-2025 From Date:12/1/2024 To Date:12/31/2024

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

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

Grand Total: \$47,051,713.00 \$3,459,080.63 \$17,502,967.87 \$21,160,179.25 \$8,388,565.88

End of Report

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2024-2025 From Date:12/1/2024 To Date:12/31/2024

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

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					
0111 - Licensed Salaries	\$9,146,788.00	\$722,279.52	\$2,953,241.85	\$5,847,278.05	\$346,268.10
0112 - Classified Salaries	\$3,760,721.00	\$328,180.44	\$1,499,119.19	\$2,251,730.66	\$9,871.15
0113 - Administrator/Supervisor	\$1,551,457.00	\$124,144.25	\$728,289.90	\$744,865.50	\$78,301.60
0114 - Managerial-Classified	\$1,167,903.00	\$104,523.89	\$608,644.50	\$613,943.32	(\$54,684.82)
0116 - Early Retirement Stipends	\$0.00	\$3,050.00	\$18,300.00	\$18,300.00	(\$36,600.00)
0121 - Substitutes - Licensed Salaries	\$100,000.00	\$714.51	\$20,024.83	\$0.00	\$79,975.17
0122 - Substitutes - Classified Salaries	\$100,000.00	\$377.05	\$7,135.71	\$0.00	\$92,864.29
0130 - Additional Salary	\$1,053,817.14	\$80,326.55	\$375,656.84	\$240,132.63	\$438,027.67
0152 - Tuition Reimbursement	\$0.00	\$600.00	\$3,600.00	\$3,600.00	(\$7,200.00)
0210 - PERS	\$2,257,257.00	\$174,129.73	\$804,326.07	\$1,259,450.97	\$193,479.96
0213 - PERS UAL Bond	\$1,780,159.00	\$131,860.75	\$607,491.89	\$955,238.67	\$217,428.44
0220 - Social Security	\$1,296,975.00	\$100,939.35	\$466,439.70	\$736,120.28	\$94,415.02
0231 - Workers Compensation	\$178,469.00	\$10,728.47	\$56,616.34	\$69,584.23	\$52,268.43
0232 - Unemployment Comp	\$684,792.00	\$0.00	\$17,139.36	\$232.92	\$667,419.72
0233 - DNU	\$67,810.00	\$0.00	\$0.00	\$0.00	\$67,810.00
0234 - Paid Leave Oregon	\$0.00	\$5,202.47	\$23,925.26	\$38,207.10	(\$62,132.36)
0240 - Contractual Employee Benefits	\$3,972,007.00	\$306,551.32	\$1,341,310.65	\$2,281,898.24	\$348,798.11
0241 - District Paid TSA or 457 Plan	\$64,728.00	\$0.00	\$0.00	\$0.00	\$64,728.00
0242 - Other Contracted Fringe Benefits	\$12,000.00	\$0.00	\$0.00	\$0.00	\$12,000.00
0249 - Tuition or Certification Reimbursement	\$77,000.00	\$3,375.00	\$35,313.20	\$0.00	\$41,686.80
0310 - Instructional,Professional & Tech Services	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
0317 - ESS - Licensed Subs	\$475,000.00	\$34,061.82	\$156,433.71	\$0.00	\$318,566.29
0318 - ESS - Classified Subs	\$80,000.00	\$4,307.90	\$33,354.75	\$0.00	\$46,645.25
0319 - Other Instrl Prof/Tech Svcs	\$133,616.00	\$10,179.00	\$71,576.79	\$51,547.50	\$10,491.71
0322 - Contracted Repairs and Maintenance	\$170,149.00	\$11,536.12	\$58,418.05	\$23,933.65	\$87,797.30
0324 - Rentals	\$161,860.00	\$9,584.67	\$70,300.11	\$81,007.56	\$10,552.33
0325 - Electricity	\$520,000.00	\$34,167.21	\$151,192.24	\$274,462.88	\$94,344.88
0326 - Heating/Cooling Fuel	\$250,000.00	\$23,758.11	\$33,893.73	\$135,206.27	\$80,900.00
0327 - Water & Sewer	\$175,000.00	\$12,886.82	\$68,274.59	\$95,913.87	\$10,811.54
0328 - Garbage	\$85,400.00	\$0.00	\$27,746.26	\$56,653.74	\$1,000.00
0331 - Student Trans-Reimbursable	\$30,000.00	\$1,807.66	\$2,228.34	\$3,107.66	\$24,664.00
0332 - Student Transp - Nonreimbursable	\$6,500.00	\$0.00	\$0.00	\$0.00	\$6,500.00
0342 - Travel Out of District	\$43,265.00	\$12,063.20	\$35,188.36	\$76.54	\$8,000.10

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2024-2025 From Date:12/1/2024 To Date:12/31/2024

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

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
0351 - Telephone	\$26,000.00	\$0.00	\$7,920.93	\$13,079.07	\$5,000.00
0352 - Fiber Optics	\$12,300.00	\$189.30	\$5,072.92	\$1,595.08	\$5,632.00
0353 - Postage	\$23,700.00	\$77.90	\$9,023.99	\$0.00	\$14,676.01
0354 - Advertising	\$7,000.00	\$15.04	\$4,675.79	\$736.37	\$1,587.84
0355 - Printing & Binding	\$23,236.00	\$7,327.59	\$24,646.18	\$2,592.54	(\$4,002.72)
0360 - Charter School Payments	\$10,000,000.00	\$992,846.11	\$6,059,448.01	\$4,776,875.78	(\$836,323.79)
0374 - Other Tuition	\$225,000.00	\$65.00	\$5,676.99	\$87,038.96	\$132,284.05
0381 - Audit Services	\$32,985.00	\$0.00	\$0.00	\$73,710.00	(\$40,725.00)
0382 - Legal Services	\$25,337.00	\$860.95	\$4,921.60	\$0.00	\$20,415.40
0386 - Data Processing Services	\$101,600.00	\$510.00	\$16,649.59	\$0.00	\$84,950.41
0388 - Election Services	\$3,500.00	\$0.00	\$0.00	\$0.00	\$3,500.00
0389 - Other Non-instructional Prof & Tech Services	\$592,876.06	\$61,897.27	\$210,967.66	\$53,560.12	\$328,348.28
0391 - Staff Physicals	\$8,500.00	\$1,485.00	\$2,332.00	\$0.00	\$6,168.00
0392 - Fingerprinting	\$2,500.00	\$441.75	\$2,644.75	\$0.00	(\$144.75)
0410 - Consumable Supplies	\$782,225.80	\$37,854.60	\$310,983.93	\$151,701.90	\$319,539.97
0412 - Gas and Oil for Vehicles	\$158,400.00	\$18,635.50	\$60,583.42	\$114,260.58	(\$16,444.00)
0414 - Tires	\$25,000.00	\$2,368.96	\$6,792.88	\$13,207.12	\$5,000.00
0417 - Vehicle Parts	\$65,000.00	\$2,365.95	\$25,645.96	\$34,195.74	\$5,158.30
0418 - Outside Repair Parts	\$8,000.00	\$0.00	\$4,583.90	\$7,911.10	(\$4,495.00)
0420 - Textbooks	\$15,000.00	\$0.00	\$0.00	\$0.00	\$15,000.00
0430 - Library Books	\$7,000.00	\$0.00	\$592.75	\$12.21	\$6,395.04
0440 - Periodicals	\$0.00	\$0.00	\$200.00	\$49.00	(\$249.00)
0460 - Nonconsumable Supplies	\$94,850.00	\$9,285.73	\$56,677.06	\$28,315.03	\$9,857.91
0470 - Computer Software/AV Tape	\$284,875.00	\$6,408.50	\$187,411.83	\$13,854.75	\$83,608.42
0480 - Computer Hardware	\$32,500.00	\$0.00	\$15,213.16	\$172.66	\$17,114.18
0540 - Depreciable Equipment	\$25,000.00	\$0.00	\$13,030.05	\$0.00	\$11,969.95
0542 - Replacement Equipment	\$0.00	\$0.00	\$1,634.75	\$0.00	(\$1,634.75)
0550 - Depreciable Technology	\$0.00	\$0.00	\$9,322.42	\$0.00	(\$9,322.42)
0564 - Bus and Capital Bus Improvements	\$0.00	\$57,017.51	\$57,017.51	\$0.00	(\$57,017.51)
0590 - Other Capital Outlay	\$0.00	\$0.00	\$2,226.86	\$0.00	(\$2,226.86)
0640 - Dues & Fees	\$116,200.00	\$7,609.16	\$99,553.12	\$4,819.00	\$11,827.88
0651 - Liability Insurance	\$165,000.00	\$483.00	\$12,235.64	\$0.00	\$152,764.36
0653 - Property Insurance Premium	\$292,000.00	\$0.00	\$0.00	\$0.00	\$292,000.00
0710 - Fund Modifications	\$1,540,000.00	\$0.00	\$10,100.00	\$0.00	\$1,529,900.00
0810 - Planned Reserve (Contingency)	\$2,948,455.00	\$0.00	\$0.00	\$0.00	\$2,948,455.00

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2024-2025 From Date:12/1/2024 To Date:12/31/2024

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

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 Total: \$47,051,713.00 \$3,459,080.63 \$17,502,967.87 \$21,160,179.25 \$8,388,565.88

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2024-2025 From Date:12/1/2024 To Date:12/31/2024

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

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
Grand Total:	\$47,051,713.00	\$3,459,080.63	\$17,502,967.87	\$21,160,179.25	\$8,388,565.88

End of Report



Fiscal Year 2024-2025
December 2024 Board Report

Capital Projects

	Working Budget	12/31/2024 MTD	Previous Month Adjustments	YTD	Encumbered	Fiscal Year Projected*	Budget Versus FY Projected
RESOURCES							(Under) / Over
1130 - Construction Excise Tax	250,000	-	-	12,331	-	250,000	-
1510 - Interest on Investments	30,000	-	9,922	9,922	-	30,000	-
1920 - Donations	-	-	-	155,000	-	130,000	130,000
1990 - Miscellaneous	100,000	-	-	-	-	100,000	-
3299 - Other Restricted Grants	2,500,000	-	-	-	-	2,500,000	-
5200 - Interfund Transfer	275,000	-	-	-	-	775,000	500,000
5400 - Beginning Fund Balance	800,000	-	-	-	-	1,419,570	619,570
Total Resources	3,955,000	-	9,922	177,253	-	5,204,570	1,249,570
REQUIREMENTS							Under / (Over)
Facilities Acquisition and Construction	3,955,000	59,238	-	1,336,316	183,265	1,519,582	2,435,418
Total Expenditures	3,955,000	59,238	-	1,336,316	183,265	1,519,582	2,435,418
PERIOD NET ACTIVITY		<u>(59,238)</u>					
PROJECTED ENDING FUND BALANCE (Total Resources minus Requirements)						<u>3,684,989</u>	
PROJ ACTUAL (SPEND DOWN)/ ADD BACK IN CASH RESERVE						2,265,418	

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2024-2025 From Date:12/1/2024 To Date:12/31/2024

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	(\$250,000.00)	\$0.00	(\$12,330.72)	\$0.00	(\$237,669.28)
1510 - Interest on Investments	(\$30,000.00)	\$0.00	(\$9,922.47)	\$0.00	(\$20,077.53)
1920 - Contributions / Donations	\$0.00	\$0.00	(\$155,000.00)	\$0.00	\$155,000.00
5200 - Interfund Transfers	(\$275,000.00)	\$0.00	\$0.00	\$0.00	(\$275,000.00)
5400 - Beginning Fund Balance	(\$800,000.00)	\$0.00	\$0.00	\$0.00	(\$800,000.00)
400 - Capital Projects Fund Total:	(\$1,355,000.00)	\$0.00	(\$177,253.19)	\$0.00	(\$1,177,746.81)

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2024-2025 From Date:12/1/2024 To Date:12/31/2024

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
Grand Total:	(\$1,355,000.00)	\$0.00	(\$177,253.19)	\$0.00	(\$1,177,746.81)

End of Report

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2024-2025 From Date:12/1/2024 To Date:12/31/2024

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					
4150 - Building Acquisition, Construction & Impr	\$1,355,000.00	\$59,238.05	\$1,336,316.45	\$183,265.26	(\$164,581.71)
400 - Capital Projects Fund Total:	\$1,355,000.00	\$59,238.05	\$1,336,316.45	\$183,265.26	(\$164,581.71)

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2024-2025 From Date:12/1/2024 To Date:12/31/2024

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

Account Type: EXPENDITURE

- Print accounts with zero balance Include Inactive Accounts Include PreEncumbrance

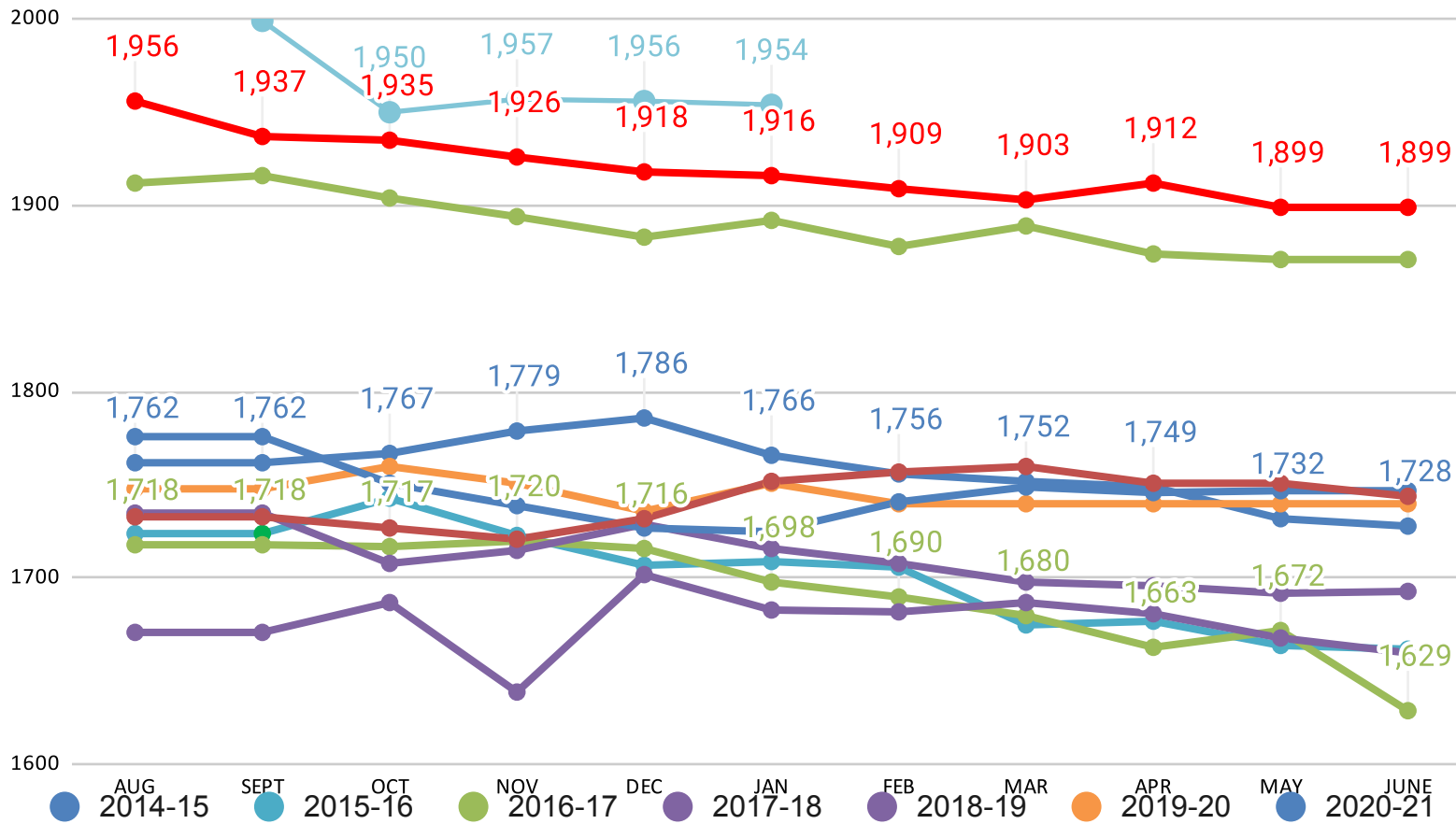
FUND / FUNCTION	Adjusted Budget	Range To Date	Year To Date	Encumbrance	Budget Balance
Grand Total:	\$1,355,000.00	\$59,238.05	\$1,336,316.45	\$183,265.26	(\$164,581.71)

End of Report

Estacada School District Enrollment Report as of December, 2024

	Para FTE	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th		Change since last month	Since last year			
Clackamas River ES	9.625																			
Clackamas River A		20	22	21	26	26	25	19 regular classroom teachers												
Clackamas River B		18	21	21	26	27	24	22.8 Average Class Size												
Clackamas River C		18	22	21	26	27	22													
Clackamas River D		-	-	-	-		21													
CRE Total		56	65	63	78	80	92											434 CRE Total	6	(9)
River Mill ES	7.688																			
River Mill A		22	25	21	23	26	29	21 regular classroom teachers (plus pre-K)												
River Mill B		22	26	20	23	26	31	24.1 Average Class Size												
River Mill C		23	24	22	23	27	29													
River Mill D		22		21	22															
River Mill Total		89	75	84	91	79	89											507 RME Total	(2)	6
Total Elementary	17.313	145	140	147	169	159	181											941 ELM TOTAL	4	(3)
Estacada MS	5.625							168	146	142						456 MS Total	(2)	23		
Estacada HS	6.688										142	142	100	94	478 HS TOTAL	(2)				
DCLA	1.000										-	8	15	25	48 DCLA TOTAL	(2)				
EHS CCC											-	-	9	13	22 CCC TOTAL	0				
SKIE													9	9	SKIE TOTAL	0				
Total High School	7.688										142	150	124	141	557 HS TOTAL	(4)	16			
DISTRICT TOTAL K-12															1,954	(2)	36			
Summit Learning Center		79	72	81	73	81	77	81	66	96	111	193	216	182	1,408 SLC TOTAL	23	75			
DISTRICT TOTAL INCLUDING CHARTER SCHOOL K-12															3,362	21	111			

Estacada School District Enrollment by Year and Month



FY 2023-2024 - State School Fund Revenue from Summit Learning Charter

ADMw / School	\$ per State Calculation	Funding Ratio Factor	SSF Allotment / School	% of SSF for Estacada	
ESD	2335.8909 \$	4,452.00	2.240886499934 \$	23,303,844.34	
Summit	1382.7370 \$	4,452.00	2.240886499934 \$	13,794,774.32	
3718.6279	Total ADMw		\$ 37,098,618.66	General Purpose	
			\$ 1,190,000.00	Transportation	
			\$ (9,514,135.20)	Local Revenue Sources	
			\$ 28,774,483.46	Total SSF Allotment	
					\$ 2,758,954.86 Revenue from Summit Learning Charter, per the SSF

FY 24-25 Total Actual Revenue from SSF		
Jul-24	\$	3,822,074.05
Aug-24	\$	1,604,001.90
Sep-24	\$	1,383,136.58
Oct-24	\$	1,367,057.08
Nov-24	\$	1,204,400.97
Dec-24	\$	1,363,135.17
Fiscal YTD	\$	10,743,805.75

FY 24-25 Estacada Revenue from SSF		
Jul-24	\$	2,888,287.58
Aug-24	\$	1,426,742.87
Sep-24	\$	1,259,638.48
Oct-24	\$	1,259,044.47
Nov-24	\$	1,259,044.47
Dec-24	\$	1,259,044.47
Fiscal YTD	\$	9,351,802.34

FY 24-25 Summit LC Revenue from SSF		
Jul-24	\$	933,786.47
Aug-24	\$	177,259.04
Sep-24	\$	123,498.10
Oct-24	\$	108,012.61
Nov-24	\$	(54,643.50)
Dec-24	\$	104,090.70
Fiscal YTD	\$	1,392,003.42