

Financial Summary Report

As of November 30, 2021



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



Fiscal Year 2021-22
November 2021 Board Report

GENERAL FUND

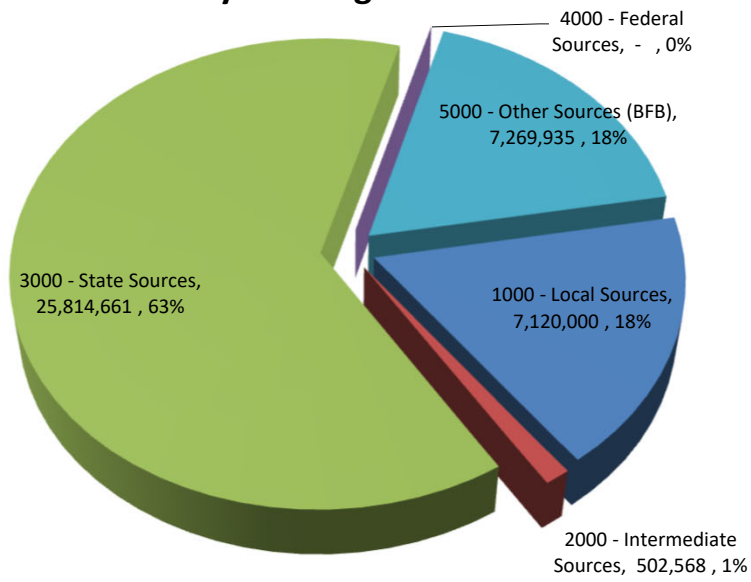
	Working Budget	11/30/2021 MTD	Previous Month Adjustments	YTD	Fiscal Year Projected*	Budget Versus FY Projected
RESOURCES						(Under) / Over
1111 & 1112 - Local Property Taxes	6,800,000	6,362,959	0	6,383,680	6,800,000	-
1510 - Interest on Investments	100,000	2,471	-	26,303	100,000	-
1910 - Rentals	70,000	500	-	5,380	70,000	-
199X - Refunds and Miscellaneous Revenue	150,000	230	5,510	56,440	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	-	12,795,210	25,494,285	907,091
3103 - Common School Fund	320,376	-	-	-	320,376	-
5400 - Beginning Fund Balance	4,048,410	-	-	7,269,935	7,269,935	3,221,525
Total Resources	36,575,980	8,540,450	5,510	26,882,039	40,707,165	4,131,185
REQUIREMENTS						Under / (Over)
Instruction	21,827,396	1,735,306	-	6,684,907	21,827,396	-
Support Services	11,222,915	1,003,441	51	4,323,424	11,222,915	-
Community Services	20,000	-	-	-	20,000	-
Other Uses	755,000	-	-	-	755,000	-
Contingency	2,750,669	-	-	-	-	(2,750,669)
Total Expenditures	36,575,980	2,738,746	51	11,008,331	33,825,311	(2,750,669)
PERIOD NET ACTIVITY		<u>5,801,704</u>				
PROJECTED ENDING FUND BALANCE					<u>6,881,854</u>	
(Total Resources minus Requirements)						
PROJ ACTUAL SPEND DOWN/ (ADD BACK) IN CASH RESERVE					388,082	

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%.
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Fiscal Year 2021-22
November 2021 Board Report
Projected Revenue Graph

**Projected
General Fund Revenue
by Funding Source**





Fiscal Year 2020-21
November 2021 Board Report
November 2020 and 2021 Respectively

GENERAL FUND										
	FY 2020-21					FY 2021-22				
	Revised Budget	11/30/2020 MTD	YTD	Fiscal Year Projected	YTD %	Working Budget	11/30/2021 MTD	YTD	Fiscal Year Projected	YTD %
RESOURCES										
1111 & 1112 - Local Property Taxes	6,600,000	5,770,409	5,863,415	6,600,000	88.8%	6,800,000	6,362,959	6,383,680	6,800,000	93.9%
1312 - Tuition on District In State	-	-	2,666	-	0.0%	-	-	-	-	0.0%
1510 - Interest on Investments	200,000	8,601	37,941	200,000	19.0%	100,000	2,471	26,303	100,000	26.3%
1910 - Rentals	70,000	21,573	36,834	70,000	52.6%	70,000	500	5,380	70,000	7.7%
199X - Refunds and Miscellaneous Revenue	75,000	(2,412)	118,662	75,000	158.2%	150,000	230	56,440	150,000	37.6%
2102 - Education Service District Revenue	400,000	-	287,420	400,000	71.9%	500,000	-	342,523	500,000	68.5%
2199 - Other Intermediate Sources						-	-	2,568	2,568	0.0%
3101 - State School Fund	23,435,944	1,921,889	11,533,641	23,435,944	49.2%	24,587,194	2,174,291	12,795,210	25,494,285	52.0%
3103 - Common School Fund	247,623	-	-	247,623	0.0%	320,376	-	-	320,376	0.0%
4801 - Federal Cares Act	247,557	-	-	247,557	0.0%	-	-	-	-	0.0%
5400 - Beginning Fund Balance	3,592,452	-	3,592,452	3,592,452	100.0%	4,048,410	-	7,269,935	7,269,935	179.6%
Total Resources	34,868,576	7,720,060	21,473,032	34,868,576	61.6%	36,575,980	8,540,450	26,882,039	40,707,165	73.5%
REQUIREMENTS										
Instruction	21,203,681	1,741,129	6,899,228	19,837,705	32.5%	21,827,396	1,735,306	6,684,907	21,827,396	30.6%
Support Services	10,382,254	811,638	3,789,307	9,640,199	36.5%	11,222,915	1,003,441	4,323,424	11,222,915	38.5%
Community Services	20,000	-	-	-	0.0%	20,000	-	-	20,000	0.0%
Other Uses	755,000	-	-	755,000	0.0%	755,000	-	-	755,000	0.0%
Contingency	2,507,641	-	-	-	0.0%	2,750,669	-	-	-	0.0%
Total Expenditures	34,868,576	2,552,767	10,688,535	30,232,904	30.7%	36,575,980	2,738,746	11,008,331	33,825,311	30.1%
PERIOD NET ACTIVITY		5,167,293					5,801,704			
PROJECTED ENDING FUND BALANCE				4,635,672					6,881,854	
AVAILABLE PROJECTED ENDING FUND BALANCE				4,635,672					6,881,854	
PROJ. ACTUAL SPEND DOWN/(ADD BACK) IN CASH RESERVE				(1,043,220)					388,082	

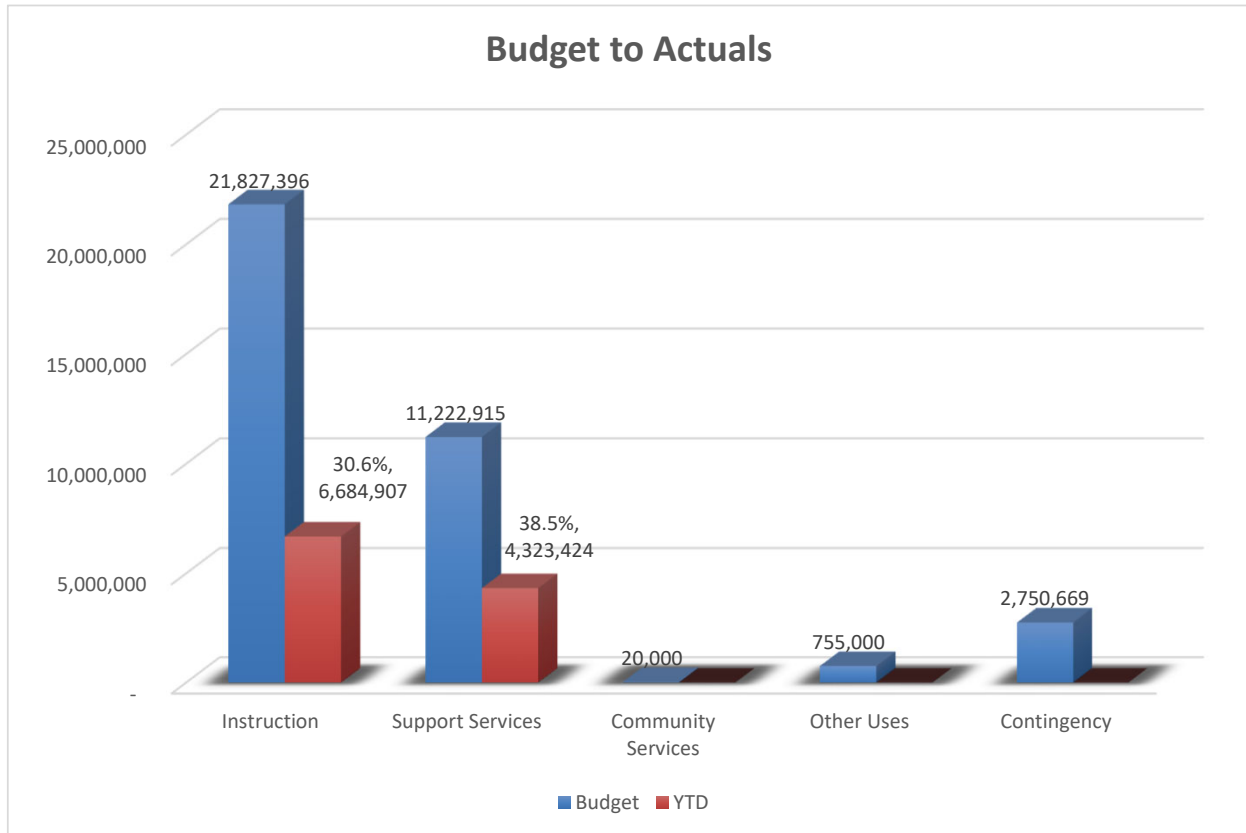
Beginning Fund Balance - Projected Ending Fund Balance = Proj. Actual Spend Down/(Add Back)



Fiscal Year 2021-22

November 2021 Board Report

Expenditure Budget to Actual





Fiscal Year 2020-21

Board Report by Major Object

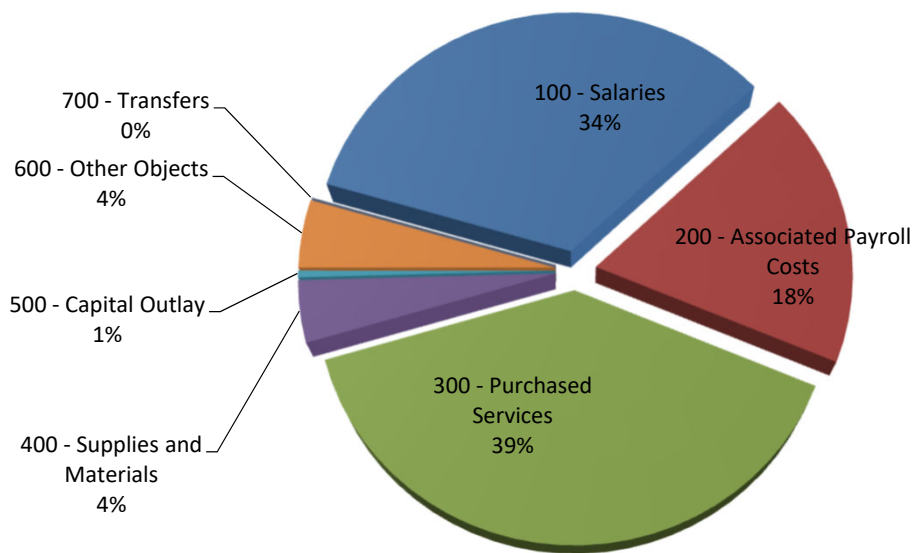
Two Year Comparison as of Month Ending November 2020 and 2021 Respectively

GENERAL FUND				
	2020-21 EST YTD July - Nov	2021-22 EST YTD July - Nov	Compare to Prior Year July - Nov	Change %
REVENUES			<u>+ / (-)</u>	<u>+ / (-)</u>
Local Sources	6,059,519	6,471,803	412,284	6.8%
Intermediate Sources	287,420	345,091	57,670	0.0%
State Sources	11,533,641	12,795,210	1,261,569	10.9%
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	<u>21,473,032</u>	<u>26,882,039</u>	<u>5,409,007</u>	<u>4.3%</u>
EXPENDITURES			<u>+ / (-)</u>	<u>+ / (-)</u>
Salaries	3,329,050	3,697,679	368,629	11.1%
Benefits/Employer Costs	1,886,916	2,001,341	114,426	6.1%
Purchased Services	4,593,903	4,326,682	(267,222)	-5.8%
Supplies and Materials	555,210	445,552	(109,658)	-19.8%
Capital Outlay	5,628	48,748	43,120	766.2%
Other Objects (Debts, Dues & Fees)	324,030	488,329	164,299	50.7%
Transfers	-	-	-	0.0%
Total Expenditures	<u>10,694,737</u>	<u>11,008,331</u>	<u>313,594</u>	<u>2.9%</u>
PERIOD NET ACTIVITY	<u><u>10,778,295</u></u>	<u><u>15,873,708</u></u>	<u><u>5,095,413</u></u>	<u><u>47.3%</u></u>



Fiscal Year 2021-22
November 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:11/1/2021 To Date:11/30/2021

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

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)	(\$6,346,751.56)	(\$6,359,508.39)	\$0.00	(\$240,491.61)
1112 - Prior Taxes - Mult Cty	(\$200,000.00)	(\$16,207.04)	(\$24,171.91)	\$0.00	(\$175,828.09)
1510 - Interest on Investments	(\$100,000.00)	(\$2,470.86)	(\$26,302.61)	\$0.00	(\$73,697.39)
1910 - Rentals	(\$70,000.00)	(\$500.00)	(\$5,380.24)	\$0.00	(\$64,619.76)
1990 - Miscellaneous	(\$150,000.00)	(\$229.69)	(\$55,189.83)	\$0.00	(\$94,810.17)
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)	(\$12,795,210.00)	\$0.00	(\$11,791,984.00)
3103 - Common School Fund	(\$320,376.00)	\$0.00	\$0.00	\$0.00	(\$320,376.00)
5400 - Beginning Fund Balance	(\$4,048,410.00)	\$0.00	\$0.00	\$0.00	(\$4,048,410.00)
100 - General Fund Total:	(\$36,575,980.00)	(\$8,540,450.15)	(\$19,612,103.62)	\$0.00	(\$16,963,876.38)

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2021-2022 From Date:11/1/2021 To Date:11/30/2021

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	\$21,827,396.00	\$1,735,305.59	\$6,684,907.05	\$13,803,920.89	\$1,338,568.06
2000 - Support Services	\$11,222,915.00	\$1,003,440.85	\$4,323,423.60	\$6,151,921.45	\$747,569.95
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:	\$36,575,980.00	\$2,738,746.44	\$11,008,330.65	\$19,955,842.34	\$5,611,807.01

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2021-2022 From Date:11/1/2021 To Date:11/30/2021

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					
0100 - Salaries	\$12,229,596.00	\$1,044,023.91	\$3,697,679.42	\$8,512,906.67	\$19,009.91
0200 - Associated Payroll Costs	\$7,181,706.00	\$573,175.18	\$2,001,341.16	\$4,515,510.02	\$664,854.82
0300 - Purchased Service	\$12,111,600.00	\$955,020.08	\$4,326,681.51	\$6,479,411.32	\$1,305,507.17
0400 - Supplies and Materials	\$1,135,909.00	\$82,454.43	\$445,551.66	\$438,005.61	\$252,351.73
0500 - Capital Outlay	\$20,000.00	\$0.00	\$48,747.63	\$1,869.98	(\$30,617.61)
0600 - Other Objects	\$391,500.00	\$84,072.84	\$488,329.27	\$8,138.74	(\$104,968.01)
0700 - Transfers	\$755,000.00	\$0.00	\$0.00	\$0.00	\$755,000.00
0800 - Other Uses of Funds	\$2,750,669.00	\$0.00	\$0.00	\$0.00	\$2,750,669.00
100 - General Fund Total:	\$36,575,980.00	\$2,738,746.44	\$11,008,330.65	\$19,955,842.34	\$5,611,807.01



Fiscal Year 2021-22
November 2021 Board Report

Capital Projects

	Working Budget	11/30/2021 MTD	Previous Month Adjustments	YTD	Fiscal Year Projected*	Budget Versus FY Projected
RESOURCES						(Under) / Over
1130 - Construction Excise Tax	300,000	(154,755)	-	90,704	300,000	-
1510 - Interest on Investments	-	-	-	5,414	20,000	20,000
5400 - Beginning Fund Balance	2,200,000	-	-	2,396,676	2,396,676	196,676
Total Resources	2,500,000	(154,755)	-	2,492,794	2,716,676	216,676
REQUIREMENTS						Under / (Over)
Facilities Acquisition and Construction	2,500,000	7,658	-	73,755	200,000	(2,300,000)
Total Expenditures	2,500,000	7,658	-	73,755	200,000	(2,300,000)
PERIOD NET ACTIVITY		<u>(162,413)</u>				
PROJECTED ENDING FUND BALANCE (Total Resources minus Requirements)					<u>2,516,676</u>	
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:11/1/2021 To Date:11/30/2021

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)	\$154,755.47	(\$90,704.20)	\$0.00	(\$209,295.80)
1510 - Interest on Investments	\$0.00	\$0.00	(\$5,413.58)	\$0.00	\$5,413.58
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)	\$154,755.47	(\$96,117.78)	\$0.00	(\$2,403,882.22)

Estacada School District #108

General Ledger - Element Summary Report

Fiscal Year: 2021-2022 From Date:11/1/2021 To Date:11/30/2021

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	\$7,658.00	\$73,754.80	\$96,266.00	\$2,329,979.20
400 - Capital Projects Fund Total:	\$2,500,000.00	\$7,658.00	\$73,754.80	\$96,266.00	\$2,329,979.20