

Estacada School District

General Fund Cash Flow Analysis

2025-26 Fiscal Year (Unaudited)

	Actual	Actual	Actual	Actual	Actual	Actual	Preliminary	Projected	Projected	Projected	Projected	Projected	Projected	Adopted	over (under)
	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>TOTAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>
BEGINNING FUND BALANCE	6,141,679	10,212,987	10,255,635	9,311,768	7,614,594	14,707,354	14,225,597	13,432,862	13,028,079	12,701,432	12,124,176	12,211,166	6,141,679	6,400,000	(258,321)
REVENUES:															
LOCAL REVENUE	89,107	162,945	115,347	53,583	8,141,512	829,543	333,985	154,542	419,743	123,519	247,559	404,393	11,075,778	10,874,110	201,668
INTERGOVERNMENTAL	-	-	-	-	-	2,852	-	539,297	800	-	-	244,484	787,432	815,000	(27,568)
STATE SOURCES	5,676,108	2,579,456	2,750,754	2,750,368	2,750,368	2,748,552	2,748,552	2,754,591	2,984,214	2,984,214	3,673,287	188,796	34,589,261	33,410,345	1,178,916
FEDERAL SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALE ASSETS/TRANS (IN)	350,000	1,000	-	-	-	-	-	-	-	-	-	-	351,000	350,000	1,000
TOTAL REVENUE	6,115,214	2,743,401	2,866,101	2,803,951	10,891,880	3,580,947	3,082,537	3,448,429	3,404,757	3,107,734	3,920,846	837,673	52,945,150	51,849,455	1,095,695
CUMULATIVE REVENUE	12,256,894	15,000,295	17,866,396	20,670,347	31,562,227	35,143,174	38,225,710	41,674,140	45,078,897	48,186,631	52,107,477	52,945,150	59,086,830	51,849,455	
EXPENDITURES:															
SALARIES	466,258	493,955	1,512,354	1,593,526	1,523,253	1,521,176	1,507,209	1,501,388	1,462,711	1,468,036	1,516,411	3,544,151	18,110,427	18,042,465	67,962
BURDEN & BENEFITS	253,444	263,388	895,000	976,083	902,093	908,053	925,988	882,169	875,615	880,877	895,048	2,128,314	10,786,072	11,707,427	(921,355)
PURCHASED SRVS	1,063,309	1,247,982	1,286,051	1,497,057	1,314,286	1,527,637	1,394,404	1,391,474	1,336,755	1,269,362	1,251,267	834,371	15,413,955	15,440,560	(26,605)
SUPPLIES/MATS	222,344	107,859	98,552	109,651	46,801	92,662	45,452	67,103	56,323	66,714	171,131	40,521	1,125,112	1,501,083	(375,971)
CAPITAL OUTLAY	-	-	7,843	4,372	1,667	-	-	-	-	-	-	-	13,882	25,000	(11,118)
MISCELLANEOUS	38,552	587,569	10,169	20,437	11,020	13,177	2,219	11,079	-	-	-	-	694,221	651,330	42,891
TRANSFERS (OUT)	-	-	-	300,000	-	-	-	-	-	-	-	950,000	1,250,000	1,250,000	-
OTHER USES (RESERVE)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,231,590	(3,231,590)
TOTAL EXPENDITURES	2,043,907	2,700,753	3,809,968	4,501,125	3,799,120	4,062,704	3,875,272	3,853,212	3,731,405	3,684,989	3,833,857	7,497,356	47,393,668	51,849,455	(4,455,787)
CUMULATIVE EXPENDITURES	2,043,907	4,744,660	8,554,628	13,055,753	16,854,873	20,917,577	24,792,849	28,646,061	32,377,466	36,062,455	39,896,311	47,393,668	47,393,668	51,849,455	
ENDING FUND BALANCE	10,212,987	10,255,635	9,311,768	7,614,594	14,707,354	14,225,597	13,432,862	13,028,079	12,701,432	12,124,176	12,211,166	5,551,482	Cashflow (Deficit)Surplus		(590,197)
FY26 Fund Balance to Revenue Ratio												10.49%			