Estacada School District

General Fund Cash Flow Analysis

2025-26 Fiscal Year (Unaudited)

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Preliminary	Preliminary	Adopted	over (under)
	JUL	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUN**	**TOTAL**	**BUDGET**	**VARIANCE**
BEGINNING FUND BALANCE	6,129,184	9,844,440	9,887,089	8,943,222	7,246,048	14,341,241	13,853,234	13,130,215	12,572,895	12,016,417	11,061,588	10,484,446	6,129,184	6,400,000	(270,816)
REVENUES:															
LOCAL REVENUE	89,107	162,945	115,347	53,583	8,141,512	829,543	399,734	219,472	384,738	223,276	143,002	540,103	11,302,362	10,874,110	428,252
INTERGOVERNMENTAL	-	-	-	-	-	2,852	-	384,832	313	-	-	393,861	781,859	815,000	(33,141)
STATE SOURCES	5,676,108	2,579,456	2,750,754	2,750,368	2,750,368	2,748,552	2,748,552	2,931,467	2,959,967	2,959,966	3,235,695	182,915	34,274,167	33,410,345	863,822
FEDERAL SOURCES	-	-	-	-	500	-	-	-	-	-	-	11,064	11,564	-	11,564
SALE ASSETS/TRANS (IN)	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000	350,000	(349,000)
TOTAL REVENUE	5,765,214	2,743,401	2,866,101	2,803,951	10,892,380	3,580,947	3,148,286	3,535,771	3,345,019	3,183,242	3,378,696	1,127,943	52,500,135	51,849,455	650,680
CUMULATIVE REVENUE	**11,894,398**	**14,637,800**	**17,503,901**	**20,307,852**	**31,200,231**	**34,781,178**	**37,929,464**	**41,465,235**	**44,810,253**	**47,993,496**	**51,372,192**	**52,500,135**	**52,500,135**	**51,849,455**	
EXPENDITURES:															
SALARIES	466,258	493,955	1,512,354	1,593,526	1,523,253	1,522,065	1,507,209	1,508,463	1,493,153	1,546,202	1,491,897	3,763,908	18,422,242	18,042,465	379,777
BURDEN & BENEFITS	253,444	263,388	895,000	976,083	902,093	910,123	925,988	923,419	887,811	929,407	891,425	2,253,137	11,011,317	11,707,427	(696,110)
PURCHASED SRVS	1,069,360	1,247,982	1,286,051	1,497,057	1,314,286	1,527,637	1,393,899	1,586,036	1,435,114	1,551,350	1,468,225	1,310,155	16,687,152	15,440,560	1,246,592
SUPPLIES/MATS	222,344	107,859	98,552	109,651	45,192	95,953	41,989	60,575	74,856	91,186	96,273	103,917	1,148,348	1,501,083	(352,735)
CAPITAL OUTLAY	-	-	7,843	4,372	1,667	-	-	-	5,093	1,407	-	-	20,382	25,000	(4,618)
MISCELLANEOUS	38,552	587,569	10,169	20,437	10,695	13,177	2,219	14,599	5,470	18,518	8,018	214,043	943,465	651,330	292,135
TRANSFERS (OUT)	-	-	-	300,000	-	-	-	-	-	-	-	449,034	749,034	1,250,000	(500,966)
OTHER USES (RESERVE)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,231,590	(3,231,590)
TOTAL EXPENDITURES	2,049,958	2,700,753	3,809,968	4,501,125	3,797,186	4,068,954	3,871,304	4,093,092	3,901,496	4,138,071	3,955,838	8,094,193	48,981,939	51,849,455	(2,867,516)
CUMULATIVE EXPENDITURES	**2,049,958**	**4,750,711**	**8,560,679**	**13,061,804**	**16,858,990**	**20,927,944**	**24,799,249**	**28,892,340**	**32,793,836**	**36,931,907**	**40,887,746**	**48,981,939**	**48,981,939**	**51,849,455**	
ENDING FUND BALANCE	**9,844,440**	**9,887,089**	**8,943,222**	**7,246,048**	**14,341,241**	**13,853,234**	**13,130,215**	**12,572,895**	**12,016,417**	**11,061,588**	**10,484,446**	**3,518,196**		**Cashflow (Deficit)Surplus**	**(2,610,988)**
												6.70%			