

Estacada School District

General Fund Cash Flow Analysis

2025-26 Fiscal Year (Unaudited)

	Actual	Preliminary	Projected	Projected	Projected	Projected	Projected	Adopted	over (under)						
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	BUDGET	VARIANCE
BEGINNING FUND BALANCE	6,141,679	10,212,987	10,255,635	9,311,768	7,614,594	14,707,354	14,219,347	13,496,328	12,876,452	12,444,805	11,762,550	11,738,039	6,141,679	6,400,000	(258,321)
REVENUES:															
LOCAL REVENUE	89,107	162,945	115,347	53,583	8,141,512	829,543	399,734	163,053	419,743	123,519	247,559	404,393	11,150,038	10,874,110	275,928
INTERGOVERNMENTAL	-	-	-	-	-	2,852	-	384,832	800	-	-	244,484	632,967	815,000	(182,033)
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	2,984,214	2,984,214	3,673,287	188,796	34,766,137	33,410,345	1,355,792
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	3,148,286	3,479,352	3,404,757	3,107,734	3,920,846	837,673	53,041,822	51,849,455	1,192,367
CUMULATIVE REVENUE	12,256,894	15,000,295	17,866,396	20,670,347	31,562,227	35,143,174	38,291,460	41,770,811	45,175,569	48,283,302	52,204,149	53,041,822	59,183,501	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	1,462,711	1,468,036	1,516,411	3,544,151	18,118,391	18,042,465	75,926
BURDEN & BENEFITS	253,444	263,388	895,000	976,083	902,093	910,123	925,988	923,419	875,615	880,877	895,048	2,128,314	10,829,391	11,707,427	(878,036)
PURCHASED SRVS	1,063,309	1,247,982	1,286,051	1,497,057	1,314,286	1,527,637	1,393,899	1,591,873	1,441,755	1,374,362	1,356,267	834,371	15,928,850	15,440,560	488,290
SUPPLIES/MATS	222,344	107,859	98,552	109,651	46,801	95,953	41,989	60,874	56,323	66,714	171,131	40,521	1,118,711	1,501,083	(382,372)
CAPITAL OUTLAY	-	-	7,843	4,372	1,667	-	-	-	-	-	6,500	-	20,382	25,000	(4,618)
MISCELLANEOUS	38,552	587,569	10,169	20,437	11,020	13,177	2,219	14,599	-	-	-	-	697,741	651,330	46,411
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	4,068,954	3,871,304	4,099,228	3,836,405	3,789,989	3,945,357	7,497,356	47,963,466	51,849,455	(3,885,989)
CUMULATIVE EXPENDITURES	2,043,907	4,744,660	8,554,628	13,055,753	16,854,873	20,923,827	24,795,131	28,894,359	32,730,764	36,520,752	40,466,109	47,963,466	47,963,466	51,849,455	
ENDING FUND BALANCE	10,212,987	10,255,635	9,311,768	7,614,594	14,707,354	14,219,347	13,496,328	12,876,452	12,444,805	11,762,550	11,738,039	5,078,356	Cashflow (Deficit)Surplus		(1,063,324)
									FY26 Fund Balance to Revenue Ratio						9.57%