Estacada School District

General Fund Cash Flow Analysis

2025-26 Fiscal Year (Unaudited)

	Actual	Actual	Actual	Preliminary	Projected	Projected	Projected	Projected	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	5,809,119	9,880,427	10,306,277	9,338,157	7,570,910	14,930,308	14,149,558	13,292,169	12,732,499	12,250,638	11,501,157	11,426,302	5,809,119	6,400,000	(590,881)
REVENUES:															
LOCAL REVENUE	89,107	162,945	115,347	(15,581)	8,749,180	523,390	234,502	154,542	419,743	123,519	247,559	458,261	11,262,515	10,874,110	388,405
INTERGOVERNMENTAL	-	211,904	-	-	3,584	-	-	539,297	800	-	-	2,942	758,526	815,000	(56,474)
STATE SOURCES	5,676,108	2,750,754	2,750,754	2,750,368	2,754,591	2,754,591	2,943,387	2,754,591	2,984,214	2,984,214	3,673,287	-	34,776,859	33,410,345	1,366,514
FEDERAL SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALE ASSETS/TRANS (IN)	350,000	1,000	-	-	-	-	-	-	-	-	-	-	351,000	350,000	1,000
TOTAL REVENUE	6,115,214	3,126,603	2,866,101	2,734,787	11,507,355	3,277,981	3,177,889	3,448,429	3,404,757	3,107,734	3,920,846	461,203	52,958,020	51,849,455	1,108,565
CUMULATIVE REVENUE	**11,924,334**	**15,050,937**	**17,917,038**	**20,651,825**	**32,159,180**	**35,437,161**	**38,615,050**	**42,063,479**	**45,468,237**	**48,575,971**	**52,496,817**	**52,958,020**	**58,767,139**	**51,849,455**	
EXPENDITURES:															
SALARIES	466,258	493,955	1,528,707	1,593,526	1,490,757	1,495,485	1,529,459	1,501,388	1,462,711	1,468,036	1,516,411	3,387,163	17,933,857	18,042,465	(108,608)
BURDEN & BENEFITS	253,444	263,388	902,899	976,083	874,563	882,964	893,003	882,169	875,615	880,877	895,048	1,127,605	9,707,659	11,707,427	(1,999,768)
PURCHASED SRVS	1,063,309	1,247,982	1,286,051	1,497,057	1,628,312	1,357,437	1,531,113	1,496,474	1,441,755	1,374,362	1,356,267	1,143,759	16,423,876	15,440,560	983,316
SUPPLIES/MATS	222,344	107,859	98,552	117,640	137,081	61,807	67,536	117,103	96,323	116,714	215,927	137,111	1,495,996	1,501,083	(5,087)
CAPITAL OUTLAY	-	-	7,843	4,372	9,322	57,018	-	4,386	-	-	845	2,887	86,672	25,000	61,672
MISCELLANEOUS	38,552	587,569	10,169	13,358	7,920	4,021	14,168	6,580	10,214	17,226	11,203	31,813	752,792	651,330	101,462
TRANSFERS (OUT)	-	-	-	300,000	-	200,000	-	-	-	-	-	750,000	1,250,000	1,250,000	-
OTHER USES (RESERVE)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,231,590	(3,231,590)
TOTAL EXPENDITURES	2,043,907	2,700,753	3,834,221	4,502,035	4,147,956	4,058,731	4,035,278	4,008,099	3,886,618	3,857,215	3,995,701	6,580,337	47,650,852	51,849,455	(4,198,603)
CUMULATIVE EXPENDITURES	**2,043,907**	**4,744,660**	**8,578,881**	**13,080,916**	**17,228,872**	**21,287,603**	**25,322,881**	**29,330,980**	**33,217,599**	**37,074,814**	**41,070,515**	**47,650,852**	**47,650,852**	**51,849,455**	
ENDING FUND BALANCE	**9,880,427**	**10,306,277**	**9,338,157**	**7,570,910**	**14,930,308**	**14,149,558**	**13,292,169**	**12,732,499**	**12,250,638**	**11,501,157**	**11,426,302**	**5,307,168**	**Cashflow (Deficit)Surplus**		**(501,951)**
										% of Revenue as Fund Balance		10.02%			