

Estacada School District

General Fund Cash Flow Analysis

2025-26 Fiscal Year (Unaudited)

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Preliminary	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	12,939,007	12,325,529	11,643,274	11,891,386	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	219,472	333,326	123,519	247,559	404,393	11,120,039	10,874,110	245,929
INTERGOVERNMENTAL	-	-	-	-	-	2,852	-	384,832	313	-	-	244,484	632,481	815,000	(182,519)
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	2,984,214	3,673,287	188,796	34,741,890	33,410,345	1,331,545
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	3,535,771	3,293,606	3,107,734	3,920,846	837,673	52,987,089	51,849,455	1,137,634
CUMULATIVE REVENUE	12,256,894	15,000,295	17,866,396	20,670,347	31,562,227	35,143,174	38,291,460	41,827,230	45,120,836	48,228,570	52,149,416	52,987,089	59,128,769	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	1,468,036	1,344,158	3,544,151	17,976,579	18,042,465	(65,886)
BURDEN & BENEFITS	253,444	263,388	895,000	976,083	902,093	910,123	925,988	923,419	887,811	880,877	871,822	2,128,314	10,818,360	11,707,427	(889,067)
PURCHASED SRVS	1,063,309	1,247,982	1,286,051	1,497,057	1,314,286	1,527,637	1,393,899	1,586,036	1,440,703	1,374,362	1,356,267	1,192,514	16,280,103	15,440,560	839,543
SUPPLIES/MATS	222,344	107,859	98,552	109,651	46,801	95,953	41,989	60,575	74,856	66,714	95,927	44,238	1,065,458	1,501,083	(435,625)
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	11,020	13,177	2,219	14,599	5,470	-	3,153	-	706,364	651,330	55,034
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	4,093,092	3,907,084	3,789,989	3,672,734	7,859,216	48,117,247	51,849,455	(3,732,208)
CUMULATIVE EXPENDITURES	2,043,907	4,744,660	8,554,628	13,055,753	16,854,873	20,923,827	24,795,131	28,888,223	32,795,307	36,585,296	40,258,030	48,117,247	48,117,247	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	12,939,007	12,325,529	11,643,274	11,891,386	4,869,843	Cashflow (Deficit)Surplus		(1,271,837)
									FY26 Fund Balance to Revenue Ratio		9.19%				