

Estacada School District

General Fund Cash Flow Analysis

2025-26 Fiscal Year (Unaudited)

	Actual	Preliminary	Projected	Projected	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	5,758,030	9,829,338	10,238,566	9,416,485	8,346,114	15,705,512	14,624,762	13,767,373	13,207,703	12,725,842	11,976,361	11,901,506	5,758,030	6,400,000	(641,970)
REVENUES:															
LOCAL REVENUE	89,107	170,924	155,895	111,836	8,749,180	523,390	234,502	154,542	419,743	123,519	247,559	403,918	11,384,116	10,874,110	510,006
INTERGOVERNMENTAL	-	211,904	-	-	3,584	-	-	539,297	800	-	-	2,942	758,526	815,000	(56,474)
STATE SOURCES	5,676,108	2,750,754	2,754,591	2,754,591	2,754,591	2,754,591	2,943,387	2,754,591	2,984,214	2,984,214	3,673,287	-	34,784,919	33,410,345	1,374,574
FEDERAL SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALE ASSETS/TRANS (IN)	350,000	1,000	-	-	-	-	-	-	-	-	-	-	351,000	350,000	1,000
TOTAL REVENUE	6,115,214	3,134,582	2,910,486	2,866,427	11,507,355	3,277,981	3,177,889	3,448,429	3,404,757	3,107,734	3,920,846	406,860	53,036,592	51,849,455	1,187,137
CUMULATIVE REVENUE	11,873,245	15,007,827	17,918,313	20,784,740	32,292,095	35,570,076	38,747,965	42,196,394	45,601,152	48,708,885	52,629,732	53,036,592	58,794,622	51,849,455	
EXPENDITURES:															
SALARIES	466,258	506,562	1,411,378	1,498,400	1,490,757	1,495,485	1,529,459	1,501,388	1,462,711	1,468,036	1,516,411	3,544,151	17,890,996	18,042,465	(151,469)
BURDEN & BENEFITS	253,444	269,911	876,743	918,011	874,563	882,964	893,003	882,169	875,615	880,877	895,048	2,128,314	10,630,662	11,707,427	(1,076,765)
PURCHASED SRVS	1,063,309	1,251,062	1,301,114	1,313,108	1,628,312	1,357,437	1,531,113	1,496,474	1,441,755	1,374,362	1,356,267	1,143,759	16,258,070	15,440,560	817,510
SUPPLIES/MATS	222,344	110,251	131,468	168,913	137,081	61,807	67,536	117,103	96,323	116,714	215,927	137,111	1,582,577	1,501,083	81,494
CAPITAL OUTLAY	-	-	-	15,257	9,322	57,018	-	4,386	-	-	845	2,887	89,714	25,000	64,714
MISCELLANEOUS	38,552	587,569	11,865	23,109	7,920	4,021	14,168	6,580	10,214	17,226	11,203	31,813	764,239	651,330	112,909
TRANSFERS (OUT)	-	-	-	-	-	500,000	-	-	-	-	-	750,000	1,250,000	1,250,000	-
OTHER USES (RESERVE)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,231,590	(3,231,590)
TOTAL EXPENDITURES	2,043,907	2,725,354	3,732,567	3,936,799	4,147,956	4,358,731	4,035,278	4,008,099	3,886,618	3,857,215	3,995,701	7,738,033	48,466,259	51,849,455	(3,383,196)
CUMULATIVE EXPENDITURES	2,043,907	4,769,261	8,501,828	12,438,627	16,586,583	20,945,313	24,980,592	28,988,691	32,875,310	36,732,524	40,728,226	48,466,259	48,466,259	51,849,455	
ENDING FUND BALANCE	9,829,338	10,238,566	9,416,485	8,346,114	15,705,512	14,624,762	13,767,373	13,207,703	12,725,842	11,976,361	11,901,506	4,570,333	Cashflow (Deficit)Surplus		(1,187,698)
	% of Revenue as Fund Balance												8.62%		