

Estacada School District

General Fund Cash Flow Analysis

2025-26 Fiscal Year (Unaudited)

	Actual	Actual	Actual	Actual	Actual	Preliminary	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Adopted	over (under)
	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>TOTAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>
BEGINNING FUND BALANCE	5,758,477	9,829,784	9,487,455	8,555,714	6,859,341	14,124,293	12,878,353	12,383,366	12,267,016	12,143,603	11,843,703	12,297,372	5,758,477	6,400,000	(641,523)
REVENUES:															
LOCAL REVENUE	89,107	(78,795)	115,347	54,383	8,157,344	938,019	234,502	154,542	419,743	123,519	247,559	404,393	10,859,664	10,874,110	(14,446)
INTERGOVERNMENTAL	-	-	-	-	-	2,852	-	539,297	800	-	-	2,942	545,890	815,000	(269,110)
STATE SOURCES	5,676,108	2,436,218	2,750,754	2,750,368	2,770,735	2,748,552	2,943,387	2,754,591	2,984,214	2,984,214	3,673,287	-	34,472,429	33,410,345	1,062,084
FEDERAL SOURCES	-	-	-	-	141,335	8,458	-	-	-	-	-	-	149,793	-	149,793
SALE ASSETS/TRANS (IN)	350,000	1,000	-	-	-	-	-	-	-	-	-	-	351,000	350,000	1,000
TOTAL REVENUE	6,115,214	2,358,423	2,866,101	2,804,751	11,069,414	3,697,881	3,177,889	3,448,429	3,404,757	3,107,734	3,920,846	407,335	52,137,253	51,849,455	287,798
CUMULATIVE REVENUE	11,873,692	14,232,115	17,098,216	19,902,967	30,972,381	34,670,262	37,848,151	41,296,580	44,701,338	47,809,071	51,729,918	52,137,253	57,895,731	51,849,455	
EXPENDITURES:															
SALARIES	466,258	493,955	1,504,177	1,593,526	1,523,253	1,759,657	1,450,880	1,422,809	1,384,132	1,389,457	1,437,832	3,465,572	17,891,508	18,042,465	(150,957)
BURDEN & BENEFITS	253,444	263,388	891,050	976,083	902,093	1,052,728	849,883	839,049	832,495	837,757	851,928	2,085,194	10,635,092	11,707,427	(1,072,335)
PURCHASED SRVS	1,063,309	1,247,982	1,286,051	1,497,057	1,314,286	1,561,308	1,304,578	1,269,939	1,215,220	1,147,827	1,129,732	813,365	14,850,654	15,440,560	(589,906)
SUPPLIES/MATS	222,344	107,859	98,552	109,651	47,001	168,325	67,536	32,982	96,323	32,593	47,685	85,317	1,116,167	1,501,083	(384,916)
CAPITAL OUTLAY	-	-	7,843	4,372	1,667	139,480	-	-	-	-	-	-	153,362	25,000	128,362
MISCELLANEOUS	38,552	587,569	10,169	20,437	16,163	262,322	-	-	-	-	-	-	935,211	651,330	283,881
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	3,797,842	4,501,125	3,804,462	4,943,820	3,672,877	3,564,779	3,528,171	3,407,634	3,467,177	7,399,447	46,831,993	51,849,455	(5,017,462)
CUMULATIVE EXPENDITURES	2,043,907	4,744,660	8,542,502	13,043,627	16,848,089	21,791,909	25,464,785	29,029,564	32,557,735	35,965,368	39,432,545	46,831,993	46,831,993	51,849,455	
ENDING FUND BALANCE	9,829,784	9,487,455	8,555,714	6,859,341	14,124,293	12,878,353	12,383,366	12,267,016	12,143,603	11,843,703	12,297,372	5,305,260	Cashflow (Deficit)Surplus		(453,217)
FY26 Fund Balance to Revenue Ratio												10.18%			