

Estacada School District

General Fund Cash Flow Analysis
2025-26 Fiscal Year (Unaudited)

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Preliminary	Preliminary	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	6,129,184	9,844,440	9,887,089	8,943,222	7,246,048	14,341,241	13,853,234	13,130,215	12,572,895	12,016,417	11,061,588	10,484,446	6,129,184	6,400,000	(270,816)
REVENUES:															
LOCAL REVENUE	89,107	162,945	115,347	53,583	8,141,512	829,543	399,734	219,472	384,738	223,276	143,002	500,028	11,262,286	10,874,110	388,176
INTERGOVERNMENTAL	-	-	-	-	-	2,852	-	384,832	313	-	-	366,672	754,670	815,000	(60,330)
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	2,959,966	3,235,695	182,915	34,274,167	33,410,345	863,822
FEDERAL SOURCES	-	-	-	-	500	-	-	-	-	-	-	11,064	11,564	-	11,564
SALE ASSETS/TRANS (IN)	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000	350,000	(349,000)
TOTAL REVENUE	5,765,214	2,743,401	2,866,101	2,803,951	10,892,380	3,580,947	3,148,286	3,535,771	3,345,019	3,183,242	3,378,696	1,060,679	52,432,871	51,849,455	583,416
CUMULATIVE REVENUE	11,894,398	14,637,800	17,503,901	20,307,852	31,200,231	34,781,178	37,929,464	41,465,235	44,810,253	47,993,496	51,372,192	52,432,871	52,432,871	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	1,546,202	1,491,897	3,764,658	18,422,992	18,042,465	380,527
BURDEN & BENEFITS	253,444	263,388	895,000	976,083	902,093	910,123	925,988	923,419	887,811	929,407	891,425	2,253,135	11,011,316	11,707,427	(696,111)
PURCHASED SRVS	1,069,360	1,247,982	1,286,051	1,497,057	1,314,286	1,527,637	1,393,899	1,586,036	1,435,114	1,551,350	1,468,225	1,457,060	16,834,057	15,440,560	1,393,497
SUPPLIES/MATS	222,344	107,859	98,552	109,651	45,192	95,953	41,989	60,575	74,856	91,186	96,273	174,913	1,219,344	1,501,083	(281,739)
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	10,695	13,177	2,219	14,599	5,470	18,518	8,018	8,993	738,416	651,330	87,086
TRANSFERS (OUT)	-	-	-	300,000	-	-	-	-	-	-	-	449,034	749,034	1,250,000	(500,966)
OTHER USES (RESERVE)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,231,590	(3,231,590)
TOTAL EXPENDITURES	2,049,958	2,700,753	3,809,968	4,501,125	3,797,186	4,068,954	3,871,304	4,093,092	3,901,496	4,138,071	3,955,838	8,107,794	48,995,540	51,849,455	(2,853,915)
CUMULATIVE EXPENDITURES	2,049,958	4,750,711	8,560,679	13,061,804	16,858,990	20,927,944	24,799,249	28,892,340	32,793,836	36,931,907	40,887,746	48,995,540	48,995,540	51,849,455	
ENDING FUND BALANCE	9,844,440	9,887,089	8,943,222	7,246,048	14,341,241	13,853,234	13,130,215	12,572,895	12,016,417	11,061,588	10,484,446	3,437,331	Cashflow (Deficit)Surplus		(2,691,853)
												6.56%			