

Estacada School District

General Fund Cash Flow Analysis

2025-26 Fiscal Year (Unaudited)

	Actual	Actual	Preliminary	Projected	Projected	Projected	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	5,809,119	9,880,427	10,266,168	9,233,244	8,162,872	15,522,271	14,441,521	13,584,131	13,024,462	12,542,601	11,793,119	11,718,264	5,809,119	6,400,000	(590,881)
REVENUES:															
LOCAL REVENUE	89,107	143,704	62,558	111,836	8,749,180	523,390	234,502	154,542	419,743	123,519	247,559	458,261	11,317,901	10,874,110	443,791
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	2,754,591	2,754,591	2,754,591	2,943,387	2,754,591	2,984,214	2,984,214	3,673,287	-	34,781,082	33,410,345	1,370,737
FEDERAL SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALE ASSETS/TRANS (IN)	350,000	1,000	-	-	-	-	-	-	-	-	-	-	351,000	350,000	1,000
TOTAL REVENUE	6,115,214	3,107,362	2,813,312	2,866,427	11,507,355	3,277,981	3,177,889	3,448,429	3,404,757	3,107,734	3,920,846	461,203	53,017,629	51,849,455	1,168,174
CUMULATIVE REVENUE	11,924,334	15,031,696	17,845,008	20,711,435	32,218,789	35,496,771	38,674,659	42,123,089	45,527,846	48,635,580	52,556,426	53,017,629	58,826,749	51,849,455	
EXPENDITURES:															
SALARIES	466,258	506,562	1,536,445	1,498,400	1,490,757	1,495,485	1,529,459	1,501,388	1,462,711	1,468,036	1,516,411	3,256,234	17,728,147	18,042,465	(314,318)
BURDEN & BENEFITS	253,444	269,911	907,105	918,011	874,563	882,964	893,003	882,169	875,615	880,877	895,048	1,993,181	10,525,891	11,707,427	(1,181,536)
PURCHASED SRVS	1,063,309	1,249,721	1,286,051	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	16,241,665	15,440,560	801,105
SUPPLIES/MATS	222,344	107,859	98,624	168,913	137,081	61,807	67,536	117,103	96,323	116,714	215,927	137,111	1,547,341	1,501,083	46,258
CAPITAL OUTLAY	-	-	7,843	15,257	9,322	57,018	-	4,386	-	-	845	2,887	97,557	25,000	72,557
MISCELLANEOUS	38,552	587,569	10,169	23,109	7,920	4,021	14,168	6,580	10,214	17,226	11,203	31,813	762,543	651,330	111,213
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	2,721,620	3,846,237	3,936,799	4,147,956	4,358,731	4,035,278	4,008,099	3,886,618	3,857,215	3,995,701	7,314,984	48,153,146	51,849,455	(3,696,309)
CUMULATIVE EXPENDITURES	2,043,907	4,765,528	8,611,764	12,548,563	16,696,519	21,055,250	25,090,528	29,098,627	32,985,246	36,842,461	40,838,162	48,153,146	48,153,146	51,849,455	
ENDING FUND BALANCE	9,880,427	10,266,168	9,233,244	8,162,872	15,522,271	14,441,521	13,584,131	13,024,462	12,542,601	11,793,119	11,718,264	4,864,484	Cashflow (Deficit)Surplus		(944,636)
	% of Revenue as Fund Balance											9.18%			