

Estacada School District

General Fund Cash Flow Analysis

2025-26 Fiscal Year (Unaudited)

	Actual	Actual	Actual	Actual	Preliminary	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	5,758,477	9,829,784	10,255,635	9,323,894	7,619,744	14,657,803	13,877,053	13,019,664	12,459,994	11,978,133	11,228,652	11,153,797	5,758,477	6,400,000	(641,523)
REVENUES:															
LOCAL REVENUE	89,107	162,945	115,347	53,583	8,086,789	523,390	234,502	154,542	419,743	123,519	247,559	404,393	10,615,420	10,874,110	(258,690)
INTERGOVERNMENTAL	-	211,904	-	-	-	-	-	539,297	800	-	-	2,942	754,943	815,000	(60,057)
STATE SOURCES	5,676,108	2,750,754	2,750,754	2,750,368	2,750,368	2,754,591	2,943,387	2,754,591	2,984,214	2,984,214	3,673,287	-	34,772,637	33,410,345	1,362,292
FEDERAL SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALE ASSETS/TRANS (IN)	350,000	1,000	-	-	-	-	-	-	-	-	-	-	351,000	350,000	1,000
TOTAL REVENUE	6,115,214	3,126,603	2,866,101	2,803,951	10,837,157	3,277,981	3,177,889	3,448,429	3,404,757	3,107,734	3,920,846	407,335	52,252,477	51,849,455	403,022
CUMULATIVE REVENUE	11,873,692	15,000,295	17,866,396	20,670,347	31,507,504	34,785,485	37,963,374	41,411,804	44,816,561	47,924,295	51,845,141	52,252,477	58,010,954	51,849,455	
EXPENDITURES:															
SALARIES	466,258	493,955	1,504,177	1,593,526	1,523,253	1,495,485	1,529,459	1,501,388	1,462,711	1,468,036	1,516,411	4,445,341	19,000,000	18,042,465	957,535
BURDEN & BENEFITS	253,444	263,388	891,050	976,083	902,093	882,964	893,003	882,169	875,615	880,877	895,048	2,047,186	10,642,920	11,707,427	(1,064,507)
PURCHASED SRVS	1,063,309	1,247,982	1,286,051	1,497,057	1,314,286	1,357,437	1,531,113	1,496,474	1,441,755	1,374,362	1,356,267	(479,222)	14,486,869	15,440,560	(953,691)
SUPPLIES/MATS	222,344	107,859	98,552	116,628	46,801	61,807	67,536	117,103	96,323	116,714	215,927	(361,527)	906,066	1,501,083	(595,017)
CAPITAL OUTLAY	-	-	7,843	4,372	1,667	57,018	-	4,386	-	-	845	(62,248)	13,882	25,000	(11,118)
MISCELLANEOUS	38,552	587,569	10,169	20,437	10,998	4,021	14,168	6,580	10,214	17,226	11,203	(62,611)	668,525	651,330	17,195
TRANSFERS (OUT)	-	-	-	300,000	-	200,000	-	-	-	-	-	750,000	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	4,508,102	3,799,098	4,058,731	4,035,278	4,008,099	3,886,618	3,857,215	3,995,701	6,276,918	46,968,262	51,849,455	(4,881,193)
CUMULATIVE EXPENDITURES	2,043,907	4,744,660	8,542,502	13,050,603	16,849,701	20,908,432	24,943,710	28,951,810	32,838,428	36,695,643	40,691,344	46,968,262	46,968,262	51,849,455	
ENDING FUND BALANCE	9,829,784	10,255,635	9,323,894	7,619,744	14,657,803	13,877,053	13,019,664	12,459,994	11,978,133	11,228,652	11,153,797	5,284,214	Cashflow (Deficit)Surplus		(474,263)
FY26 Fund Balance to Revenue Ratio												10.11%			