

Estacada School District

General Fund Cash Flow Analysis

2025-26 Fiscal Year (Unaudited)

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Preliminary	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	6,141,679	10,212,987	10,255,635	9,311,768	7,614,594	14,707,354	14,219,347	13,496,328	12,939,007	12,373,516	11,418,687	10,839,733	6,141,679	6,400,000	(258,321)
REVENUES:															
LOCAL REVENUE	89,107	162,945	115,347	53,583	8,141,512	829,543	399,734	219,472	375,724	223,276	137,640	404,393	11,152,275	10,874,110	278,165
INTERGOVERNMENTAL	-	-	-	-	-	2,852	-	384,832	313	-	-	244,484	632,481	815,000	(182,519)
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	3,241,827	188,796	34,286,181	33,410,345	875,836
FEDERAL SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALE ASSETS/TRANS (IN)	350,000	1,000	-	-	-	-	-	-	-	-	-	-	351,000	350,000	1,000
TOTAL REVENUE	6,115,214	2,743,401	2,866,101	2,803,951	10,891,880	3,580,947	3,148,286	3,535,771	3,336,005	3,183,242	3,379,466	837,673	52,563,616	51,849,455	714,161
CUMULATIVE REVENUE	12,256,894	15,000,295	17,866,396	20,670,347	31,562,227	35,143,174	38,291,460	41,827,230	45,163,235	48,346,477	51,725,943	52,563,616	52,563,616	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	3,390,654	18,048,988	18,042,465	6,523
BURDEN & BENEFITS	253,444	263,388	895,000	976,083	902,093	910,123	925,988	923,419	887,811	929,407	891,425	2,116,969	10,875,149	11,707,427	(832,278)
PURCHASED SRVS	1,063,309	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	1,470,809	1,316,800	16,690,330	15,440,560	1,249,770
SUPPLIES/MATS	222,344	107,859	98,552	109,651	46,801	95,953	41,989	60,575	74,856	91,186	96,273	219,272	1,265,311	1,501,083	(235,772)
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	11,020	13,177	2,219	14,599	5,470	18,518	8,016	4,480	734,225	651,330	82,895
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	3,809,968	4,501,125	3,799,120	4,068,954	3,871,304	4,093,092	3,901,496	4,138,071	3,958,420	7,998,175	48,884,385	51,849,455	(2,965,070)
CUMULATIVE EXPENDITURES	2,043,907	4,744,660	8,554,628	13,055,753	16,854,873	20,923,827	24,795,131	28,888,223	32,789,719	36,927,790	40,886,210	48,884,385	48,884,385	51,849,455	
ENDING FUND BALANCE	10,212,987	10,255,635	9,311,768	7,614,594	14,707,354	14,219,347	13,496,328	12,939,007	12,373,516	11,418,687	10,839,733	3,679,231	Cashflow (Deficit)Surplus		(2,462,448)

7.00%