

## Estacada School District

### General Fund Cash Flow Analysis

2025-26 Fiscal Year (Unaudited)

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Preliminary	Projected	Projected	Projected	Adopted	over (under)
	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>TOTAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>
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	11,552,408	12,058,669	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	272,311	247,559	404,393	11,311,230	10,874,110	437,120
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	3,673,287	188,796	34,717,641	33,410,345	1,307,296
FEDERAL SOURCES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SALE ASSETS/TRANS (IN)	350,000	1,000	-	-	-	-	-	-	-	-	-	-	351,000	350,000	1,000
<b>TOTAL REVENUE</b>	<b>6,115,214</b>	<b>2,743,401</b>	<b>2,866,101</b>	<b>2,803,951</b>	<b>10,891,880</b>	<b>3,580,947</b>	<b>3,148,286</b>	<b>3,535,771</b>	<b>3,336,005</b>	<b>3,232,277</b>	<b>3,920,846</b>	<b>837,673</b>	<b>53,154,031</b>	<b>51,849,455</b>	<b>1,304,576</b>
<b>CUMULATIVE REVENUE</b>	<b>12,256,894</b>	<b>15,000,295</b>	<b>17,866,396</b>	<b>20,670,347</b>	<b>31,562,227</b>	<b>35,143,174</b>	<b>38,291,460</b>	<b>41,827,230</b>	<b>45,163,235</b>	<b>48,395,512</b>	<b>52,316,359</b>	<b>53,154,031</b>	<b>59,295,711</b>	<b>51,849,455</b>	
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	1,547,154	1,210,553	3,631,657	18,009,598	18,042,465	(32,867)
BURDEN & BENEFITS	253,444	263,388	895,000	976,083	902,093	910,123	925,988	923,419	887,811	931,243	747,279	2,241,837	10,857,706	11,707,427	(849,721)
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	1,472,925	1,356,267	1,192,514	16,373,078	15,440,560	932,518
SUPPLIES/MATS	222,344	107,859	98,552	109,651	46,801	95,953	41,989	60,575	74,856	82,402	95,927	44,238	1,081,146	1,501,083	(419,937)
CAPITAL OUTLAY	-	-	7,843	4,372	1,667	-	-	-	5,093	1,407	1,407	-	21,789	25,000	(3,211)
MISCELLANEOUS	38,552	587,569	10,169	20,437	11,020	13,177	2,219	14,599	5,470	18,254	3,153	-	724,618	651,330	73,288
TRANSFERS (OUT)	-	-	-	300,000	-	-	-	-	-	-	-	950,000	1,250,000	1,250,000	-
OTHER USES (RESERVE)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,231,590	(3,231,590)
<b>TOTAL EXPENDITURES</b>	<b>2,043,907</b>	<b>2,700,753</b>	<b>3,809,968</b>	<b>4,501,125</b>	<b>3,799,120</b>	<b>4,068,954</b>	<b>3,871,304</b>	<b>4,093,092</b>	<b>3,901,496</b>	<b>4,053,385</b>	<b>3,414,586</b>	<b>8,060,245</b>	<b>48,317,935</b>	<b>51,849,455</b>	<b>(3,531,520)</b>
<b>CUMULATIVE EXPENDITURES</b>	<b>2,043,907</b>	<b>4,744,660</b>	<b>8,554,628</b>	<b>13,055,753</b>	<b>16,854,873</b>	<b>20,923,827</b>	<b>24,795,131</b>	<b>28,888,223</b>	<b>32,789,719</b>	<b>36,843,104</b>	<b>40,257,690</b>	<b>48,317,935</b>	<b>48,317,935</b>	<b>51,849,455</b>	
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	11,552,408	12,058,669	4,836,096	Cashflow (Deficit) Surplus		(1,305,583)
													FY26 Fund Balance to Revenue Ratio		9.10%