



## Encore High School - Hesperia

2021-22 July Budget

## Encore High School - Hesperia 2021-22 July Budget - Summary Analysis



### SUMMARY OF RESULTS

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This 2021-22 July Budget update projects a budget surplus of \$1,522,852.

This is an decrease of (\$375,180) from the prior 2020-21 Estimated Actuals projected surplus of \$1,898,032.

This will allow Encore High School - Hesperia to end this fiscal year with a balance of \$3,433,031, which is 27.7% of annual expenditures.

### CASH FLOW

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Operating cash flow is projected to remain positive throughout the next two fiscal years, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this coming fiscal year is \$298,529, which represents 9 days of operating costs on average.

The June 30 ending cash balance this coming fiscal year is projected to be \$308,492, which represents 9 days of average operating costs.

This cash flow takes into account all currently projected impacts on cash flow at the time of this budget approval.

### SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior = increase of \$1,438,218, or 11.5% of prior revenues)

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**LCFF Entitlement:** These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are (\$549,390) lower than in the prior cycle, due to average daily attendance (ADA) decreasing by 103.19.

**Federal Revenues:** This consists of one-time federal stimulus (ESSER), Title I-IV (ESSA), federal special education (IDEA), and federal food programs (NSLP).

Federal Revenues are projected at \$102,641 higher than in the prior.

**Other State Revenues:** These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants such as AB 86 IPI and ELO.

Other State Revenues are projected at \$50,571 higher than in the prior.

**Other Local Revenues:** This category is primarily fundraising revenue, but includes any non-LCFF local revenue sources.

Other Local Revenues are projected at \$1,834,395 higher than in the prior.

### SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = increase of \$1,813,397, or 17.1% of prior expenses)

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**Salaries and Benefits:** This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$552,550 higher than in the prior cycle, reflecting budget adjustments to address changes in enrollment and other factors.

**Books & Supplies:** This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at (\$207,861) lower than in the prior.

**Services & Operating Expenses:** These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

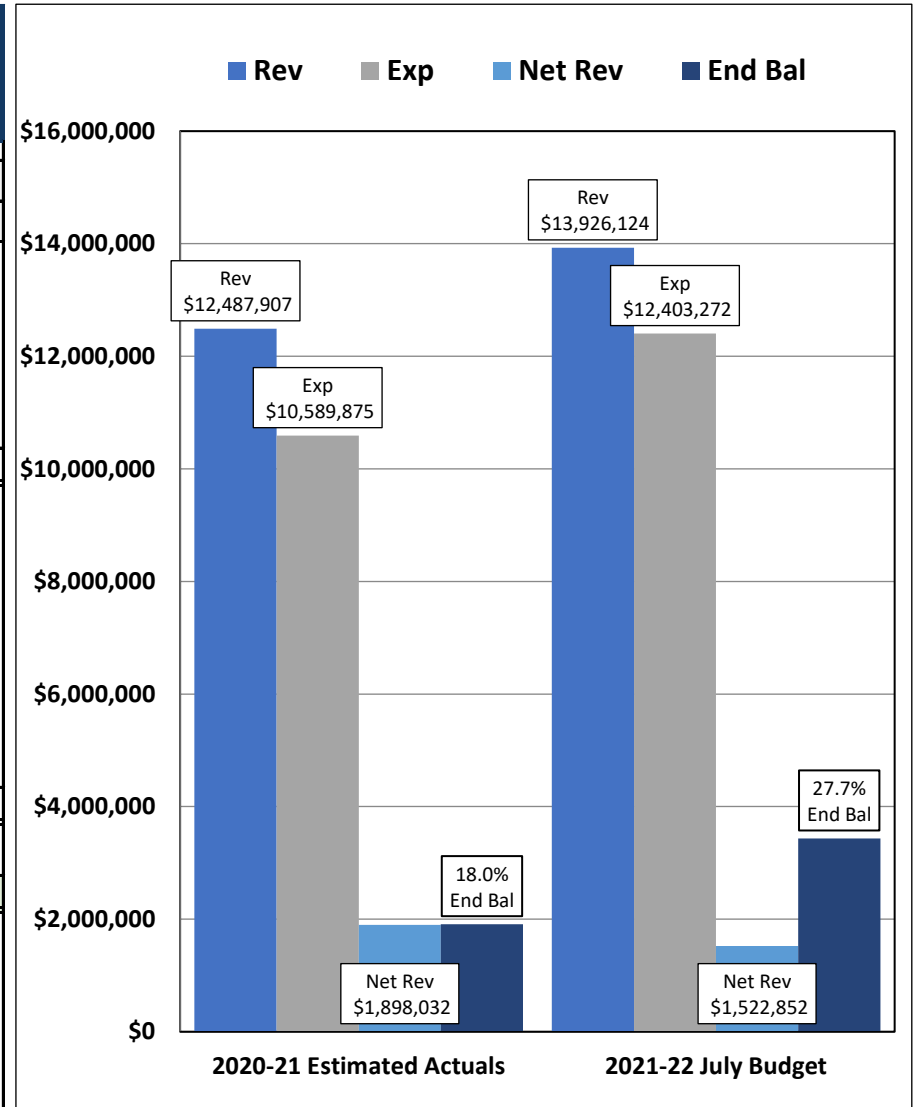
Services & Operating costs are projected to be \$1,430,366 higher than in the prior.

**Depreciation, Capital Outlay, and Other Outgo:** This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$38,342 higher than in the prior, reflecting updated depreciation and interest expense projections.

**Encore Jr./Sr. High School for the Performing & Visual Arts**  
**2021-22 July Budget**  
**BUDGET SUMMARY**

	2020-21 Estimated Actuals	2021-22 July Budget	Change
<b>Projected Enrollment:</b>	<b>858</b>	<b>856</b>	<b>(2)</b>
<b>Projected P-2 ADA:</b>	<b>899.27</b>	<b>796.08</b>	<b>(103.19)</b>
<b>Revenues:</b>			
General Purpose Entitlement	\$ 9,158,953	\$ 8,609,563	\$ (549,390)
Federal Revenue	1,132,445	1,235,086	102,641
Other State Revenue	2,023,404	2,073,975	50,571
Other Local Revenue	173,105	2,007,500	1,834,395
<b>TTL Revenues</b>	<b>\$ 12,487,907</b>	<b>\$ 13,926,124</b>	<b>\$ 1,438,218</b>
<b>Expenditures:</b>			
Certificated Salaries	\$ 2,649,306	\$ 3,107,137	\$ 457,831
Non-Certificated Salaries	2,083,494	2,000,594	(82,900)
Benefits	1,754,794	1,932,413	177,619
Books/Supplies/Materials	949,113	741,252	(207,861)
Services/Operations	2,935,122	4,365,488	1,430,366
Capital Outlay	168,526	204,240	35,714
Other Outgo	49,519	52,147	2,628
<b>TTL Expenditures</b>	<b>\$ 10,589,875</b>	<b>\$ 12,403,272</b>	<b>\$ 1,813,397</b>
<b>Net Revenues</b>	<b>\$ 1,898,032</b>	<b>\$ 1,522,852</b>	<b>\$ (375,180)</b>
<b>Beginning Balance July 1</b>	<b>\$ 12,147</b>	<b>\$ 1,910,179</b>	
<b>Ending Balance June 30</b>	<b>\$ 1,910,179</b>	<b>\$ 3,433,031</b>	
<b>Ending Balance as % of Exp:</b>	<b>18.0%</b>	<b>27.7%</b>	



**Encore Jr./Sr. High School for the Performing & Visual Arts**  
**2021-22 July Budget**  
**BUDGET DETAIL & PRIOR YEAR COMPARISON**

Description	2020-21 Estimated Actuals	2021-22 July Budget	Change From Prior Cycle	Notes/Comments
<b>Enrollment (CALPADS)</b>	<b>858</b>	<b>856</b>	<b>(2)</b>	
<b>Average Daily Attendance (P-2)</b>	<b>899.27</b>	<b>796.08</b>	<b>(103.19)</b>	
<b>REVENUES</b>				
<b>General Purpose Entitlement</b>				
8011 General Purpose Block Grant	6,902,334	6,570,869	(331,465)	
8012 Education Protection Account	1,969,435	1,743,325	(226,110)	
8019 Prior Year Corrections/Adjustments	(46,472)	-	46,472	
8096 Funding in Lieu of Property Taxes	333,656	295,369	(38,287)	
<b>TTL General Purpose Entitlement</b>	<b>9,158,953</b>	<b>8,609,563</b>	<b>(549,390)</b>	
<b>Federal Revenue</b>				
8181 Federal IDEA SpEd Revenue	138,169	112,409	(25,760)	
8182 SpEd - Discretionary Grants	-	-	-	
8220 School Nutrition Program - Federal	10,028	142,965	132,937	
8290 Other Federal Revenue	984,248	979,712	(4,536)	
8295 Prior Year Federal Revenue	-	-	-	
<b>TTL Federal Revenue</b>	<b>1,132,445</b>	<b>1,235,086</b>	<b>102,641</b>	
<b>Other State Revenue</b>				
8311 AB602 State SpEd Revenue	407,422	497,550	90,128	
8315 PY AB602 State SpEd Revenue	8,344	-	(8,344)	
8520 School Nutrition Program - State	4,245	10,125	5,880	
8550 Mandated Cost Reimbursements	31,882	32,543	661	
8560 State Lottery Revenue	178,955	165,369	(13,586)	
8590 Other State Revenue	1,392,556	1,368,388	(24,167)	
<b>TTL Other State Revenue</b>	<b>2,023,404</b>	<b>2,073,975</b>	<b>50,571</b>	
<b>Other Local Revenue</b>				
8634 Student Lunch Fees	397	7,500	7,103	
8660 Interest Income	40	-	(40)	
8699 Other Revenue	170,441	2,000,000	1,829,559	
<b>TTL Other Local Revenue</b>	<b>173,105</b>	<b>2,007,500</b>	<b>1,834,395</b>	
<b>TTL REVENUES</b>	<b>12,487,907</b>	<b>13,926,124</b>	<b>1,438,218</b>	

**Encore Jr./Sr. High School for the Performing & Visual Arts**

**2021-22 July Budget**

**BUDGET DETAIL & PRIOR YEAR COMPARISON**

Description	2020-21 Estimated Actuals	2021-22 July Budget	Change From Prior Cycle	Notes/Comments
<b>EXPENDITURES</b>				
<b>1000 - Certificated Salaries</b>				
1100 Teacher Compensation	1,990,592	2,418,178	427,586	
1130 Substitute Teacher Compensation	43,697	48,492	4,795	
1150 Teacher Stipends/Extra Duty	6,382	7,750	1,368	
1200 Student Support	281,490	294,818	13,328	
1300 Certificated Administrators	327,145	337,549	10,404	
1350 Administrator Stipends/Extra Duty	-	350	350	
<b>TTL Certificated Salaries</b>	<b>2,649,306</b>	<b>3,107,137</b>	<b>457,831</b>	
<b>2000 - Non - Certificated Salaries</b>				
2100 Instructional Aides	271,092	226,982	(44,110)	
2130 Classified Substitutes	1,546	2,000	454	
2150 Instructional Aides Stipends	-	1,000	1,000	
2160 Electives Instructional Aides	531,636	343,757	(187,879)	
2200 Pupil Support Administration	255,421	295,550	40,128	
2250 Pupil Support Stipends	-	350	350	
2300 Classified Administrators	453,156	592,320	139,164	
2350 Classified Administrator Stipends	-	700	700	
2400 Clerical & Technical Staff	570,643	537,935	(32,708)	
<b>TTL Non - Certificated Salaries</b>	<b>2,083,494</b>	<b>2,000,594</b>	<b>(82,900)</b>	
<b>3000 - Employee Benefits</b>				
3101 STRS Certificated	414,591	525,728	111,137	
3202 PERS Classified	424,760	458,336	33,576	
3301 OASDI/Medicare	191,596	45,053	(146,543)	
3302 OASDI/Medicare	-	153,045	153,045	
3401 Health Care Certificated	309,027	420,483	111,456	
3402 Health Care Classified	323,061	265,921	(57,140)	
3501 Unemployment Insurance	4,387	1,554	(2,833)	
3502 Unemployment Insurance	-	1,000	1,000	
3601 Workers' Comp Certificated	31,370	37,286	5,915	
3602 Workers' Comp Classified	25,006	24,007	(999)	
3901 Other Benefits Cert	1,515	-	(1,515)	
3902 Other Benefits Class	4,779	-	(4,779)	
<b>TTL Employee Benefits</b>	<b>1,754,794</b>	<b>1,932,413</b>	<b>177,619</b>	
<b>4000 - Books/Supplies/Materials</b>				
4100 Textbooks & Core Curriculum	46,987	173,283	126,296	
4310 Materials & Supplies	73,187	52,621	(20,566)	
4311 Purchase of Riverside Materials & Supplies	667,172	-	(667,172)	
4320 Office Supplies	12,934	27,322	14,388	
4330 Meals & Events	274	2,561	2,287	

**Encore Jr./Sr. High School for the Performing & Visual Arts**

**2021-22 July Budget**

**BUDGET DETAIL & PRIOR YEAR COMPARISON**

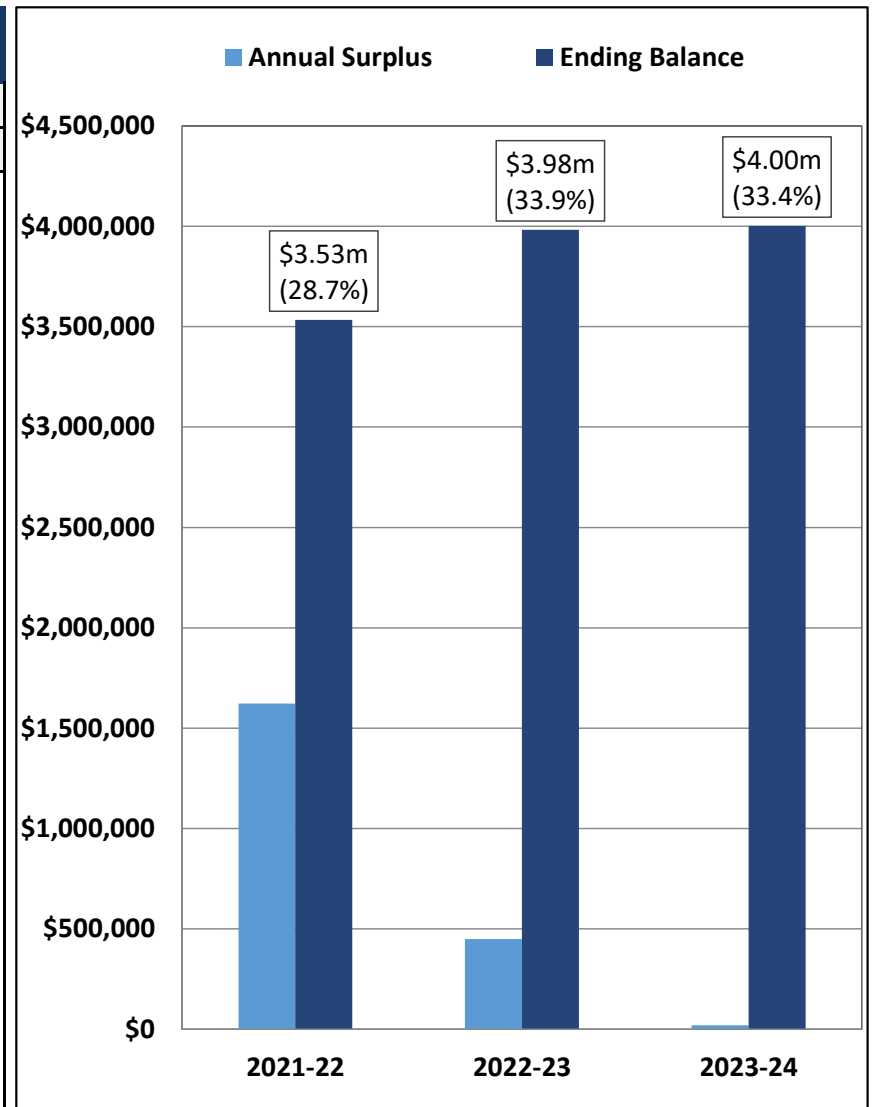
<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 July Budget</b>	<b>Change From Prior Cycle</b>	<b>Notes/Comments</b>
4340 Student Events	5,268	100,000	94,732	
4350 Other Supplies - Materials & Supplies	129	5,216	5,087	
4400 Non - Capitalized Equipment	110,742	225,000	114,258	
4700 School Nutrition Program	32,421	155,250	122,829	
<b>TTL Books/Supplies/Materials</b>	<b>949,113</b>	<b>741,252</b>	<b>(207,861)</b>	
<b>5000 - Services &amp; Operations</b>				
5100 Subagreements For Services	51,571	84,528	32,958	
5200 Travel & Conferences	2,504	7,945	5,441	
5210 Mileage Reimbursements	3,437	19,395	15,957	
5300 Dues & Memberships	15,048	83,931	68,883	
5400 Insurance	440,195	600,000	159,805	
5500 Operations & Housekeeping	14,654	17,253	2,599	
5510 Utilities (General)	153,832	156,406	2,574	
5520 Janitorial Services	5,307	32,147	26,840	
5610 Facility Rents & Leases	956,109	1,152,803	196,694	
5620 Equipment Leases	55,550	43,778	(11,772)	
5630 Maintenance & Repair	34,146	120,962	86,817	
5800 Professional Services - Non - instructional	96,640	93,316	(3,323)	
5810 Legal	114,173	141,255	27,082	
5820 Audit & CPA	28,720	16,166	(12,554)	
5825 DMS Business Services	286,165	226,592	(59,573)	
5830 Non - Instructional Software Licenses/Fees	31,203	37,624	6,420	
5835 Field Trips - Bus Transportations	1,145	8,578	7,433	
5840 Advertising & Recruitment	22,973	100,000	77,027	
5850 Oversight Fees	-	93,848	93,848	
5855 Interest Expense - Short Term	288,765	250,000	(38,765)	
5860 Service Fees	185,860	105,866	(79,994)	
5865 General - Bus Transportation	6,785	651,500	644,715	
5870 Livescan Fingerprinting	136	250	114	
5880 Instructional Vendors & Consultants	11,500	122,773	111,273	
5890 Misc Other Outside Services	5,531	30,572	25,041	
5900 Communications	6,258	7,358	1,100	
5910 Telephone	6,517	23,479	16,962	
5920 Internet	105,538	116,709	11,171	
5930 Postage	4,861	20,453	15,593	
5990 PY Services Adjustments	-	-	-	
<b>TTL Services &amp; Operations</b>	<b>2,935,122</b>	<b>4,365,488</b>	<b>1,430,366</b>	
<b>6000 - Capital Outlay</b>				
6900 Depreciation	168,526	204,240	35,714	
<b>TTL Capital Outlay</b>	<b>168,526</b>	<b>204,240</b>	<b>35,714</b>	

Encore Jr./Sr. High School for the Performing & Visual Arts  
 2021-22 July Budget  
 BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2020-21 Estimated Actuals	2021-22 July Budget	Change From Prior Cycle	Notes/Comments
<b>7000 - Other Outgo</b>				
7438 Interest on Long-Term Debt	49,519	52,147	2,628	
<b>TTL Other Outgo</b>	<b>49,519</b>	<b>52,147</b>	<b>2,628</b>	
<b>TTL EXPENDITURES</b>	<b>10,589,875</b>	<b>12,403,272</b>	<b>1,813,397</b>	
<b>Revenues less Expenditures</b>	<b>1,898,032</b>	<b>1,522,852</b>	<b>(375,180)</b>	
<b>Beginning Fund Balance</b>	<b>12,147</b>	<b>1,910,179</b>		
<b>Net Revenues</b>	<b>1,898,032</b>	<b>1,522,852</b>		
<b>ENDING BALANCE</b>	<b>1,910,179</b>	<b>3,433,031</b>		
<b>ENDING BALANCE AS % OF OUTGO</b>	<b>18.0%</b>	<b>27.7%</b>		

**Encore Jr./Sr. High School for the Performing & Visual Arts**  
**2021-22 July Budget**  
**MULTI-YEAR PROJECTION SUMMARY**

	2021-22	2022-23	2023-24
<b>Projected Enrollment:</b>	856	856	856
<b>Projected P-2 ADA:</b>	796.08	796.08	796.08
<b>Revenues:</b>			
General Purpose Entitlement	\$ 8,609,563	\$ 8,812,554	\$ 9,086,438
Federal Revenue	1,235,086	1,561,694	929,257
Other State Revenue	2,073,975	1,665,797	1,815,771
Other Local Revenue	2,007,500	167,725	172,757
<b>TTL Revenues</b>	<b>\$ 13,926,124</b>	<b>\$ 12,207,770</b>	<b>\$ 12,004,223</b>
<b>Expenditures:</b>			
Certificated Salaries	\$ 3,107,137	\$ 3,145,351	\$ 3,214,712
Non-Certificated Salaries	2,000,594	2,035,612	2,096,680
Benefits	1,932,413	2,056,254	2,151,359
Books/Supplies/Materials	641,252	435,490	448,555
Services/Operations	4,365,488	3,821,453	3,801,872
Capital Outlay	204,240	210,367	216,679
Other Outgo	52,147	53,712	55,323
<b>TTL Expenditures</b>	<b>\$ 12,303,272</b>	<b>\$ 11,758,239</b>	<b>\$ 11,985,178</b>
<b>Net Revenues</b>	<b>\$ 1,622,852</b>	<b>\$ 449,531</b>	<b>\$ 19,045</b>
<b>Beginning Balance July 1</b>	<b>\$ 1,910,179</b>	<b>\$ 3,533,031</b>	<b>\$ 3,982,562</b>
<b>Ending Balance June 30</b>	<b>\$ 3,533,031</b>	<b>\$ 3,982,562</b>	<b>\$ 4,001,608</b>
<b>Ending Balance as % of Exp.:</b>	<b>28.7%</b>	<b>33.9%</b>	<b>33.4%</b>





**Encore High School - Hesperia**  
**2021-22 July Budget**  
**2021-22 Projected Monthly Cash Flow Statement**

Description	2021-22 July Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
<b>BEGINNING CASH</b>		<b>393,063</b>	<b>865,084</b>	<b>844,503</b>	<b>1,662,776</b>	<b>1,769,068</b>	<b>1,490,918</b>	<b>1,351,680</b>	<b>648,037</b>	<b>298,529</b>	<b>407,628</b>	<b>548,403</b>	<b>689,177</b>	<b>308,492</b>	<b>393,063</b>
<b>CASH INFLOWS</b>															
<b>REVENUES</b>															
LCFF State Aid	6,570,869	261,250	261,250	470,249	470,249	470,249	470,249	470,249	739,425	739,425	739,425	739,425	-	739,425	6,570,869
Education Protection Account	1,743,325	-	-	492,359	-	-	492,359	-	-	379,304	-	-	379,304	-	1,743,325
In-Lieu-Of Property Taxes	295,369	-	20,019	40,039	26,692	26,692	26,692	26,692	26,692	33,950	16,975	16,975	16,975	16,975	295,369
Federal Revenues	1,235,086	-	-	154,386	82,339	82,339	154,386	82,339	82,339	154,386	82,339	82,339	154,386	-	1,235,086
Other State Revenues	2,073,975	82,459	82,459	148,426	148,426	148,426	148,426	148,426	233,386	233,386	233,386	233,386	-	233,386	2,073,975
Other Local Revenues	2,007,500	625	625	625	625	625	2,000,625	625	625	625	625	625	625	-	2,007,500
<b>TTL CASH INFLOWS</b>	<b>13,926,124</b>	<b>344,333</b>	<b>364,353</b>	<b>1,306,083</b>	<b>728,332</b>	<b>728,332</b>	<b>3,292,737</b>	<b>728,332</b>	<b>1,082,467</b>	<b>1,541,074</b>	<b>1,072,749</b>	<b>1,072,749</b>	<b>551,289</b>	<b>1,113,294</b>	<b>13,926,124</b>
<b>EXPENDITURES</b>															
All Certificated Salaries	3,107,137	124,285	252,613	252,613	252,613	252,613	252,613	252,613	252,613	252,613	252,613	252,613	252,613	204,111	3,107,137
All Classified Salaries	2,000,594	125,037	156,296	156,296	156,296	156,296	156,296	156,296	156,296	156,296	156,296	156,296	156,296	156,296	2,000,594
All Benefits	1,932,413	94,326	154,703	154,703	154,703	154,703	154,703	154,703	154,703	154,703	154,703	154,703	154,703	136,353	1,932,413
All Materials & Supplies	741,252	92,657	105,893	185,313	61,771	46,328	33,693	33,693	33,693	33,693	33,693	33,693	33,693	13,437	741,252
All Services and Operations	4,365,488	330,719	330,719	330,719	330,719	330,719	330,719	330,719	330,719	330,719	330,719	330,719	330,719	396,863	4,365,488
All Capital Outlay/Depreciation	204,240	-	-	-	-	-	-	-	-	-	-	-	-	204,240	204,240
All Other Outgo	52,147	3,951	3,951	3,951	3,951	3,951	3,951	3,951	3,951	3,951	3,951	3,951	3,951	4,741	52,147
<b>TTL CASH OUTFLOWS</b>	<b>12,403,272</b>	<b>770,975</b>	<b>1,004,175</b>	<b>1,083,595</b>	<b>960,053</b>	<b>944,610</b>	<b>931,975</b>	<b>931,975</b>	<b>931,975</b>	<b>931,975</b>	<b>931,975</b>	<b>931,975</b>	<b>931,975</b>	<b>1,116,042</b>	<b>12,403,272</b>
<b>NET REVENUES</b>	<b>1,522,852</b>														<b>1,522,852</b>
Accounts Receivable (net change)		748,870	452,951	661,819	445,452	287,961	-	-	-	-	-	-	-	-	2,597,053
Accounts Payable (net change)		(90,207)	-	-	-	-	-	-	-	-	-	-	-	-	(90,207)
Fixed Asset Acquisitions		(150,000)	-	-	-	-	-	-	-	-	-	-	-	-	(150,000)
Other Cash Inflows		1,000,000	500,000	500,000	500,000	-	-	-	-	-	500,000	-	-	-	3,000,000
Other Cash Outflows		(610,000)	(333,710)	(566,035)	(607,439)	(349,833)	(2,500,000)	(500,000)	(500,000)	(500,000)	(500,000)	-	-	-	(6,967,017)
<b>NET INFLOWS/OUTFLOWS</b>		<b>898,663</b>	<b>619,241</b>	<b>595,784</b>	<b>338,013</b>	<b>(61,872)</b>	<b>(2,500,000)</b>	<b>(500,000)</b>	<b>(500,000)</b>	<b>(500,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,610,171)</b>
<b>ENDING CASH BALANCE</b>		<b>865,084</b>	<b>844,503</b>	<b>1,662,776</b>	<b>1,769,068</b>	<b>1,490,918</b>	<b>1,351,680</b>	<b>648,037</b>	<b>298,529</b>	<b>407,628</b>	<b>548,403</b>	<b>689,177</b>	<b>308,492</b>		
<b>Days Cash On Hand</b>		<b>26</b>	<b>25</b>	<b>50</b>	<b>53</b>	<b>45</b>	<b>40</b>	<b>19</b>	<b>9</b>	<b>12</b>	<b>16</b>	<b>21</b>	<b>9</b>		

