



Encore High School for the Arts

DMS Monthly Update

Actuals through: January 31, 2022



Encore High School
Statement of Revenues & Expenditures
As of January 31, 2022

Encore Budget vs Actuals	1st Interim Budget	Actuals 1/31/2022	% of Budget
ADA			
Revenues			
LCFF State Revenue	7,115,528	4,564,395	64%
Federal Revenues	1,805,349	986,753	55%
Other State Revenues	1,519,164	535,141	35%
Local Revenue	2,007,500	2,137,769	106%
TTL Revenues	12,447,541	8,224,058	66%
Expenditures			
Certificated Salaries	2,840,086	1,448,427	51%
Classified Salaries	2,321,369	1,127,836	49%
Benefits	2,019,436	994,212	49%
Books & Supplies	751,150	764,557	102%
Services & Operations	4,366,314	2,496,796	57%
Capital Outlay	204,240	-	0%
Other Outgo	52,147	1,105	2%
Total Expenditures	12,554,743	6,832,933	54%
Operating Income/(Loss)	(107,202)	1,391,125	

**Encore High School
Balance Sheet
As of January 31, 2022**

Balance Sheet	Description	Actuals 1/31/2022
ASSETS		
Cash & Equivalents		
	County Cash	-
	Cash in Bank	449,150
Total Cash & Equivalents		449,150
Current Assets		
	A/R	215,327
	Ppd Exp	25,000
Total Current Assets		240,327
Fixed Assets		
	Buildings	132,324
	Accum Depr-Buildings	(7,444)
	Equipment	2,309,825
	Accum Depr-Equipment	(1,371,846)
	WIP	22,315
	Lease Adj	1,253,863
Total Fixed Assets		2,339,037
Total ASSETS		\$3,028,513
LIABILITIES		
Current Liabilities		
	AP System	366,398
	Payroll Liabilities	(16,682)
	Use Tax Pybl	606
	Prior Yr A/P	-
	Due to Grantor Gov't	626,749
	Other Current Liabilities	-
Total Current Liabilities		977,071
Long Term Liabilities		
	CAM Funding	0
	LaFear Settle	62,500
	Capital Leases	4,209
Total Long Term Liabilities		66,710
TOTAL LIABILITIES		\$1,043,781

**Encore High School
Balance Sheet
As of January 31, 2022**

Balance Sheet	Description	Actuals 1/31/2022
Calculated Fund Balance/Net Assets		
	Beginning Fund Balance	593,608
	Operating Income/Loss	1,391,125
	Net Assets	1,984,733
	Liabilities + Net Assets	\$3,028,513

Proof=Zero

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Encore Jr./Sr. High School for the Performing & Visual Arts
2021-22 1st Interim Budget Budget
2021-22 Projected Monthly Cash Flow Statement

Description	2021-22 1st	2021-22 1st												Total For Year	Notes	
	Interim Budget Budget	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Forecast	February Forecast	March Forecast	April Forecast	May Forecast	June Forecast			Accruals
BEGINNING CASH		1,426,659	1,991,223	1,396,491	1,038,721	826,390	912,481	613,250	457,569	154,328	(302,252)	48,573	(702,382)	(1,347,837)	1,426,659	
CASH INFLOWS																
REVENUES																
LCFF State Aid	4,815,336	-	343,371	343,371	618,068	618,068	618,068	618,068	618,068	72,412	72,412	72,412	72,412	72,412	4,139,140	
Education Protection Account	1,885,622	-	-	-	609,490	-	-	609,489	-	-	690,753	-	-	638,264	2,547,996	
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
In-Lieu-Of Property Taxes	254,101	-	-	-	-	13,822	172,580	-	-	12,199	-	-	-	48,798	247,399	
Federal Revenues	1,805,349	23,417	127,144	-	98,755	32,436	47,321	657,680	114,814	21,275	489,275	-	146,275	46,957	1,805,349	
Other State Revenues	1,519,164	-	-	-	(10,595)	86,464	33,991	425,282	-	347,410	75,690	1,468	96,521	297,159	1,353,389	
Other Local Revenues	2,007,500	-	3,405	8,601	188	2,033,551	86,126	5,898	5,898	5,898	5,898	5,898	-	-	2,161,361	
TTL CASH INFLOWS	12,287,072	23,417	473,920	351,972	1,315,906	2,784,341	958,085	2,316,417	738,780	459,193	1,334,028	79,778	315,207	1,103,589	12,254,634	
EXPENDITURES																
All Certificated Salaries	2,840,086	42,528	80,334	190,035	296,034	296,338	275,648	267,510	278,332	244,920	244,920	244,920	244,920	120,557	2,826,996	
All Classified Salaries	2,321,369	70,635	153,832	177,097	188,478	189,614	182,857	165,323	165,323	136,849	136,849	136,849	136,849	68,425	1,908,982	
All Benefits	2,019,436	54,239	111,024	141,330	175,383	173,140	170,969	168,127	168,127	162,007	160,737	159,466	158,196	83,235	1,885,979	
All Materials & Supplies	751,150	465,241	96,032	93,116	39,023	36,149	20,289	14,708	6,111	6,111	6,111	6,111	6,111	-	795,110	
All Services and Operations	4,366,314	194,964	409,823	363,683	492,428	288,475	418,034	325,180	366,671	230,975	362,175	210,975	342,175	5,028	4,010,584	
All Capital Outlay/Depreciation	204,240	-	-	-	-	-	-	-	-	-	-	-	-	204,240	204,240	
All Other Outgo	52,147	1,105	-	-	-	-	-	-	-	-	-	-	-	51,042	52,147	
TTL CASH OUTFLOWS	12,554,743	828,712	851,044	965,261	1,191,347	983,716	1,067,796	940,848	984,564	780,861	910,791	758,321	888,250	532,528	11,684,038	
NET REVENUES	(267,671)														570,595	
Accounts Receivable (net change)	4,757,489	2,222,835	849,576	919,939	430,947	16,784	-	108,623	-	-	-	-	-	-	208,785	
Accounts Payable (net change)	(671,554)	(122,186)	(309,423)	119,272	(225,126)	186,639	(22,564)	64,584	(100,000)	(100,000)	(72,412)	(72,412)	(72,412)	(72,412)	(262,750)	
Due to Grantor Gov't	(1,160,641)	-	(58,032)	(58,032)	(104,457)	(104,457)	(104,457)	(104,457)	(104,457)	(72,412)	(72,412)	(72,412)	(72,412)	(72,412)	(232,644)	
Fixed Asset Acquisitions	-	(55,500)	(67,774)	(84,583)	(24,890)	(213,500)	-	-	-	-	-	-	-	-	446,246	
Fixed Asset Sale (Vans)	-	-	-	-	-	-	-	-	47,000	-	-	-	-	-	(47,000)	
CAM Financing	-	-	400,000	400,000	400,000	800,000	400,000	-	-	-	-	-	-	-	(2,400,000)	
CAM Repayments	(3,362,582)	(679,499)	(1,031,955)	(978,577)	(672,550)	(400,000)	(400,000)	(1,600,000)	-	-	-	-	-	-	2,400,000	
Repair and Maint. Fund Reimb.	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-	(100,000)	
PPP Loan	(2,000,000)	-	-	-	-	(2,000,000)	-	-	-	-	-	-	-	-	-	
LaFear Settlement	(187,500)	-	-	(62,500)	-	-	(62,500)	-	-	(62,500)	-	-	-	-	-	
Deferred Revenue	(140,814)	-	-	-	(140,814)	-	-	-	-	-	-	-	-	-	-	
Capital Leases	(4,209)	4,209	-	-	-	-	-	-	-	-	-	-	-	-	(8,419)	
NET INFLOWS/OUTFLOWS	1,369,859	(217,608)	255,519	(336,889)	(1,714,534)	(189,521)	(1,531,250)	(57,457)	(134,912)	(72,412)	(72,412)	(72,412)	(72,412)	(72,412)	4,218	
ENDING CASH BALANCE	1,991,223	1,396,491	1,038,721	826,390	912,481	613,250	457,569	154,328	(302,252)	48,573	(702,382)	(1,347,837)				

Days Cash On Hand	59	41	31	24	27	18	14	5	(9)	1	(21)	(40)
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