



# Encore High School

2022-23 1st Interim Budget

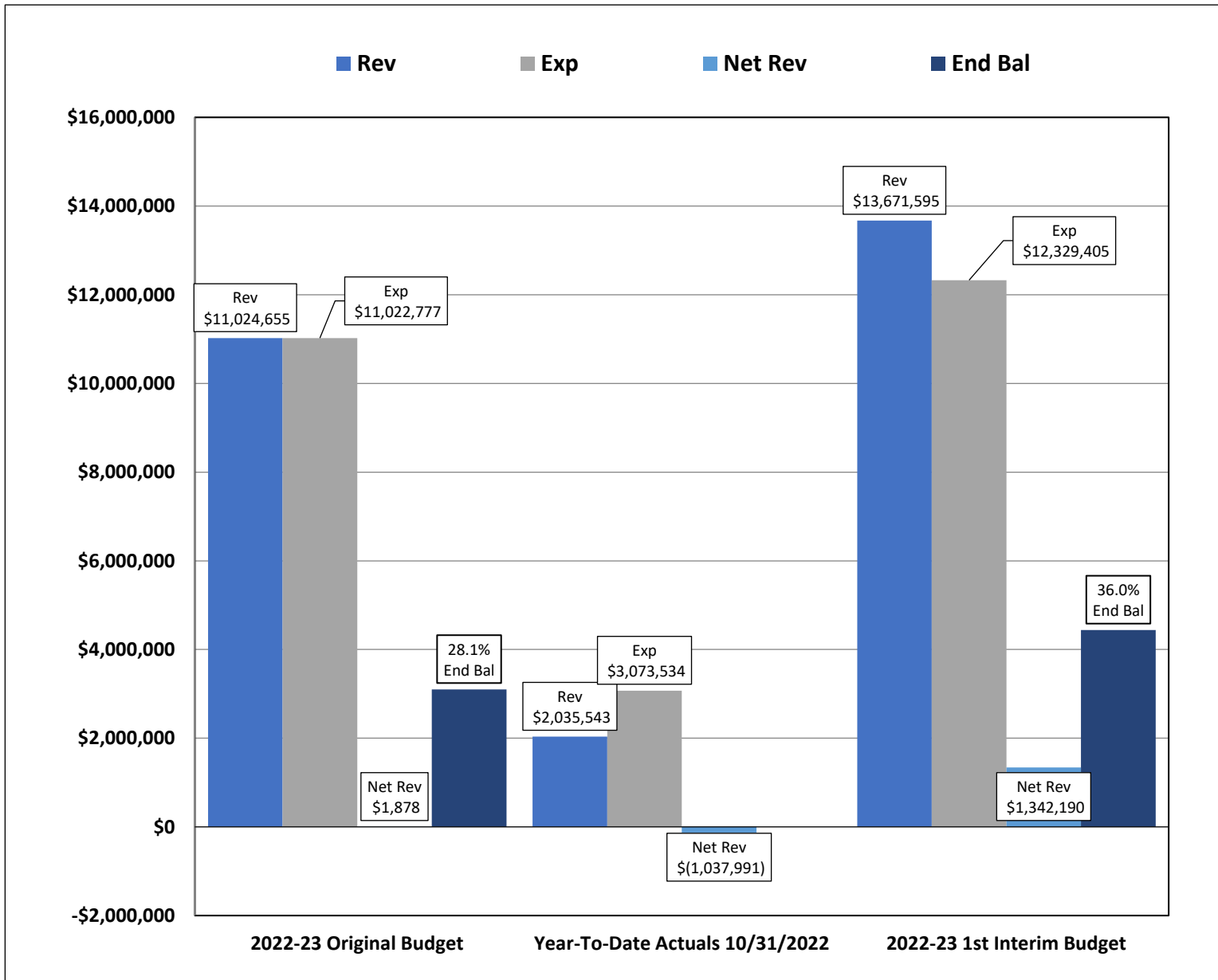
Presented to Encore Board of Directors November 30, 2022



**Encore High School  
2022-23 1st Interim Budget  
BUDGET SUMMARY**

	2022-23 Original Budget	Year-To-Date Actuals 10/31/2022	2022-23 1st Interim Budget	\$ Change Original Buydget Vs. 1st Interim	% of FIB Budget Expended
<b>Projected Enrollment:</b>	<b>700</b>		<b>636</b>	<b>(64)</b>	
<b>Projected P-2 ADA:</b>	<b>651.00</b>		<b>591.48</b>	<b>(59.52)</b>	
<b>Revenues:</b>					
General Purpose Entitlement	\$ 7,561,321	\$ 1,535,613	\$ 9,557,422	\$ 1,996,101	16%
Federal Revenue	1,061,742	275,929	1,227,043	165,301	22%
Other State Revenue	2,361,592	199,356	2,822,485	460,893	7%
Other Local Revenue	40,000	24,645	64,645	24,645	38%
<b>TTL Revenues</b>	<b>\$ 11,024,655</b>	<b>\$ 2,035,543</b>	<b>\$ 13,671,595</b>	<b>\$ 2,646,940</b>	<b>15%</b>
<b>Expenditures:</b>					
Certificated Salaries	\$ 2,797,402	\$ 672,346	\$ 2,900,183	\$ 102,782	23%
Non-Certificated Salaries	1,827,493	516,659	1,557,244	(270,249)	33%
Benefits	1,895,315	460,946	1,722,622	(172,693)	27%
Books/Supplies/Materials	436,000	95,289	371,000	(65,000)	26%
Services/Operations	3,882,528	1,328,295	3,809,116	(73,412)	35%
Capital Outlay	184,040	-	187,240	3,200	0%
Other Outgo	-	-	1,782,000	1,782,000	0%
<b>TTL Expenditures</b>	<b>\$ 11,022,777</b>	<b>\$ 3,073,534</b>	<b>\$ 12,329,405</b>	<b>\$ 1,306,628</b>	<b>25%</b>
<b>Net Revenues</b>	<b>\$ 1,878</b>	<b>\$ (1,037,991)</b>	<b>\$ 1,342,190</b>	<b>\$ 1,340,312</b>	
<b>Beginning Balance July 1</b>	<b>\$ 3,098,194</b>		<b>\$ 3,098,194</b>		
<b>Ending Balance June 30</b>	<b>\$ 3,100,072</b>		<b>\$ 4,440,384</b>		
<b>Ending Balance as % of Exp:</b>	<b>28.1%</b>		<b>36.0%</b>		

# Encore High School 1st Interim Budget vs. Original July Budget 2022-23



**Encore High School**  
**2022-23 1st Interim Budget**  
**BUDGET DETAIL & PRIOR YEAR COMPARISON**

Description	2022-23 Original Budget	Year-To-Date Actuals 10/31/2022	2022-23 1st Interim Budget	\$ Change Original Budget Vs. 1st Interim	% of FIB Budget Expended
<b>Enrollment (CALPADS)</b>	<b>700</b>		<b>636</b>	<b>(64)</b>	
<b>Average Daily Attendance (P-2)</b>	<b>651.00</b>		<b>591.48</b>	<b>(59.52)</b>	
<b>REVENUES</b>					
<b>General Purpose Entitlement</b>					
8011 General Purpose Block Grant	5,450,456	1,045,639	4,977,020	(473,436)	21%
8012 Education Protection Account	1,860,191	489,974	1,788,480	(71,711)	27%
8019 Prior Year Corrections/Adjustments	-	-	2,565,550	2,565,550	0%
8096 Funding in Lieu of Property Taxes	250,674	-	226,372	(24,302)	0%
<b>TTL General Purpose Entitlement</b>	<b>7,561,321</b>	<b>1,535,613</b>	<b>9,557,422</b>	<b>1,996,101</b>	<b>16%</b>
<b>Federal Revenue</b>					
8181 Federal IDEA SpEd Revenue	84,000	-	84,000	-	0%
8220 School Nutrition Program - Federal	135,000	21,869	135,000	-	16%
8290 Other Federal Revenue	842,742	254,060	1,008,043	165,301	25%
<b>TTL Federal Revenue</b>	<b>1,061,742</b>	<b>275,929</b>	<b>1,227,043</b>	<b>165,301</b>	<b>22%</b>
<b>Other State Revenue</b>					
8311 AB602 State SpEd Revenue	533,820	43,024	485,014	(48,806)	9%
8520 School Nutrition Program - State	10,000	-	10,000	-	0%
8550 Mandated Cost Reimbursements	26,082	-	26,082	-	0%
8560 State Lottery Revenue	154,812	58,910	144,807	(10,005)	41%
8590 Other State Revenue	1,636,878	97,422	2,156,582	519,704	5%
<b>TTL Other State Revenue</b>	<b>2,361,592</b>	<b>199,356</b>	<b>2,822,485</b>	<b>460,893</b>	<b>7%</b>
<b>Other Local Revenue</b>					
8634 Student Fees	-	24,645	24,645	24,645	100%
8695 Grants	20,000	-	20,000	-	0%
8696 Fundraising	20,000	-	20,000	-	0%
8698 Other Revenue (Suspense)	-	-	-	-	
8699 Other Revenue	-	-	-	-	
<b>TTL Other Local Revenue</b>	<b>40,000</b>	<b>24,645</b>	<b>64,645</b>	<b>24,645</b>	<b>38%</b>
<b>TTL REVENUES</b>	<b>11,024,655</b>	<b>2,035,543</b>	<b>13,671,595</b>	<b>2,646,940</b>	<b>15%</b>
<b>EXPENDITURES</b>					
<b>1000 - Certificated Salaries</b>					
1100 Teacher Compensation	2,445,439	539,894	2,228,004	(217,434)	24%
1130 Substitute Teacher Compensation	20,000	12,841	38,016	18,016	34%
1150 Teacher Stipends/Extra Duty	-	12,850	35,000	35,000	37%
1200 Student Support	196,963	57,790	276,963	80,000	21%
1300 Certificated Administrators	135,000	48,971	322,200	187,200	15%
<b>TTL Certificated Salaries</b>	<b>2,797,402</b>	<b>672,346</b>	<b>2,900,183</b>	<b>102,782</b>	<b>23%</b>

**Encore High School**  
**2022-23 1st Interim Budget**  
**BUDGET DETAIL & PRIOR YEAR COMPARISON**

Description	2022-23 Original Budget	Year-To-Date Actuals 10/31/2022	2022-23 1st Interim Budget	\$ Change Original Buydget Vs. 1st Interim	% of FIB Budget Expended
<b>2000 - Non - Certificated Salaries</b>					
2100 Instructional Aides	282,166	51,454	252,426	(29,739)	20%
2160 Electives Instructional Aides	89,658	23,895	65,280	(24,378)	37%
2200 Pupil Support Administration	386,325	114,701	312,544	(73,782)	37%
2300 Classified Administrators	548,120	159,868	390,688	(157,432)	41%
2400 Clerical & Technical Staff	521,223	166,740	536,306	15,083	31%
<b>TTL Non - Certificated Salaries</b>	<b>1,827,493</b>	<b>516,659</b>	<b>1,557,244</b>	<b>(270,249)</b>	<b>33%</b>
<b>3000 - Employee Benefits</b>					
3101 STRS Certificated	534,304	124,318.69	553,935	19,631	22%
3202 PERS Classified	463,635	131,461	395,073	(68,562)	33%
3301 OASDI/Medicare	40,562	48,202	42,053	1,490	115%
3302 OASDI/Medicare	139,803	-	118,206	(21,597)	0%
3401 Health Care Certificated	325,138	58,480	321,140	(3,998)	18%
3402 Health Care Classified	262,375	76,802	210,326	(52,049)	37%
3501 Unemployment Insurance	13,987	8,992	14,501	514	62%
3502 Unemployment Insurance	9,137	-	7,786	(1,351)	0%
3601 Workers' Comp Certificated	64,340	6,085	34,802	(29,538)	17%
3602 Workers' Comp Classified	42,032	4,818	18,687	(23,345)	26%
3901 Other Benefits Cert	-	273	1,084	1,084	25%
3902 Other Benefits Class	-	1,515	5,028	5,028	30%
<b>TTL Employee Benefits</b>	<b>1,895,315</b>	<b>460,946</b>	<b>1,722,622</b>	<b>(172,693)</b>	<b>27%</b>
<b>4000 - Books/Supplies/Materials</b>					
4100 Textbooks & Core Curriculum	125,000	11,920	60,000	(65,000)	20%
4310 Materials & Supplies	75,000	11,776	75,000	-	16%
4320 Office Supplies	15,000	3,156	15,000	-	21%
4330 Meals & Events	1,000	-	1,000	-	0%
4350 Other Supplies - Materials & Supplies	50,000	5,038	50,000	-	10%
4400 Non - Capitalized Equipment	40,000	1,070	40,000	-	3%
4700 School Nutrition Program	130,000	62,329	130,000	-	48%
<b>TTL Books/Supplies/Materials</b>	<b>436,000</b>	<b>95,289</b>	<b>371,000</b>	<b>(65,000)</b>	<b>26%</b>
<b>5000 - Services &amp; Operations</b>					
5100 Subagreements For Services	100,000	17,879	100,000	-	18%
5200 Travel & Conferences	-	3,108	5,000	5,000	62%
5210 Mileage Reimbursements	500	-	500	-	0%
5300 Dues & Memberships	15,000	10,936	15,000	-	73%
5400 Insurance	500,000	203,330	337,945	(162,055)	60%
5500 Operations & Housekeeping	50,000	9,240	50,000	-	18%
5510 Utilities (General)	250,000	27,728	250,000	-	11%
5520 Janitorial Services	15,000	6,536	15,000	-	44%
5610 Facility Rents & Leases	1,362,960	423,619	1,269,720	(93,240)	33%
5620 Equipment Leases	25,000	638	25,000	-	3%

**Encore High School**  
**2022-23 1st Interim Budget**  
**BUDGET DETAIL & PRIOR YEAR COMPARISON**

Description	2022-23 Original Budget	Year-To-Date Actuals 10/31/2022	2022-23 1st Interim Budget	\$ Change Original Buydget Vs. 1st Interim	% of FIB Budget Expended
5630 Maintenance & Repair	140,000	23,325	166,000	26,000	14%
5800 Professional Services - Non - instructional	59,300	23,273	59,300	-	39%
5810 Legal	200,000	34,720	200,000	-	17%
5820 Audit & CPA	20,000	30,985	20,000	-	155%
5825 DMS Business Services	237,030	59,258	237,030	-	25%
5830 Non - Instructional Software Licenses/Fees	37,500	19,837	37,500	-	53%
5835 Field Trips - Bus Transportations	-	1,623	-	-	
5840 Advertising & Recruitment	60,000	22,300	60,000	-	37%
5850 Oversight Fees	75,613	-	69,454	(6,159)	0%
5860 Service Fees	15,000	6,397	15,000	-	43%
5861 Student Fees	-	-	53,542	-	0%
5865 General - Bus Transportation	651,500	370,401	740,000	88,500	50%
5870 Livescan Fingerprinting	1,000	481	1,000	-	48%
5880 Instructional Vendors & Consultants	25,000	14,500	40,000	15,000	36%
5900 Communications	6,000	-	6,000	-	0%
5910 Telephone	12,000	1,863	12,000	-	16%
5920 Internet	20,625	16,082	20,625	-	78%
5930 Postage	3,500	236	3,500	-	7%
<b>TTL Services &amp; Operations</b>	<b>3,882,528</b>	<b>1,328,295</b>	<b>3,809,116</b>	<b>(126,954)</b>	<b>35%</b>
<b>6000 - Capital Outlay</b>					
6900 Depreciation	184,040	-	187,240	3,200	0%
<b>TTL Capital Outlay</b>	<b>184,040</b>	<b>-</b>	<b>187,240</b>	<b>3,200</b>	<b>0%</b>
<b>7000 - Other Outgo</b>					
7400 2022 Bond Prepayment	-	-	1,782,000	1,782,000	0%
<b>TTL Other Outgo</b>	<b>-</b>	<b>-</b>	<b>1,782,000</b>	<b>1,782,000</b>	<b>0%</b>
<b>TTL EXPENDITURES</b>	<b>11,022,777</b>	<b>3,073,534</b>	<b>12,329,405</b>	<b>1,253,086</b>	<b>25%</b>
<b>Revenues less Expenditures</b>	<b>1,878</b>	<b>(1,037,991)</b>	<b>1,342,190</b>	<b>1,393,854</b>	
<b>Beginning Fund Balance</b>	<b>3,098,194</b>		<b>3,098,194</b>		
<b>Net Revenues</b>	<b>1,878</b>		<b>1,342,190</b>		
<b>ENDING BALANCE</b>	<b>3,100,072</b>		<b>4,440,384</b>		
<b>ENDING BALANCE AS % OF OUTGO</b>	<b>28.1%</b>		<b>36.0%</b>		

**Encore High School**  
**2022-23 1st Interim Budget**  
**2022-23 Projected Monthly Cash Flow Statement**

Description	Interim Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
<b>BEGINNING CASH</b>		<b>414,330</b>	<b>1,651,459</b>	<b>1,010,992</b>	<b>355,624</b>	<b>793,313</b>	<b>645,832</b>	<b>911,594</b>	<b>1,138,585</b>	<b>804,344</b>	<b>1,064,869</b>	<b>1,151,910</b>	<b>953,758</b>	<b>759,874</b>	<b>414,330</b>
<b>CASH INFLOWS</b>															
<b>REVENUES</b>															
LCFF State Aid	4,977,020	-	275,168	275,168	495,303	495,302	495,302	495,302	495,302	384,548	384,548	384,548	384,548	411,978	4,977,020
Education Protection Account	1,788,480	-	-	-	489,974	-	-	465,408	-	-	420,396	-	-	412,702	1,788,480
Prior Year Adjustments	2,565,550	-	-	-	-	-	-	-	-	2,565,550	-	-	-	-	2,565,550
In-Lieu-Of Property Taxes	226,372	-	-	-	-	19,052	19,052	19,052	19,052	19,052	33,912	16,956	16,956	63,289	226,372
Federal Revenues	1,227,043	-	21,869	204,470	49,593	-	211,035	146,011	29,004	4,961	114,096	15,862	15,862	414,279	1,227,043
Other State Revenues	2,822,485	-	12,246	-	187,110	465,501	426,766	54,500	54,500	85,248	172,106	422,499	426,766	515,244	2,822,485
Other Local Revenues	64,645	300	10,879	6,556	6,910	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	20,203	64,645
<b>TTL CASH INFLOWS</b>	<b>13,671,595</b>	<b>300</b>	<b>320,162</b>	<b>486,194</b>	<b>1,228,890</b>	<b>982,330</b>	<b>1,154,630</b>	<b>1,182,748</b>	<b>600,332</b>	<b>3,061,834</b>	<b>1,127,533</b>	<b>842,340</b>	<b>846,607</b>	<b>1,837,696</b>	<b>13,671,595</b>
<b>EXPENDITURES</b>															
All Certificated Salaries	2,900,183	14,737	132,901	252,130	272,579	264,839	264,839	264,839	264,839	264,839	264,839	264,839	264,839	109,125	2,900,183
All Classified Salaries	1,557,244	52,068	144,136	160,255	160,199	130,073	130,073	130,073	130,073	130,073	130,073	130,073	130,073	-	1,557,244
All Benefits	1,722,622	31,943	109,936	159,206	159,861	157,709	157,709	157,709	157,709	157,709	157,709	157,709	157,709	-	1,722,622
All Materials & Supplies	371,000	11,005	5,418	22,401	56,465	34,464	34,464	34,464	34,464	34,464	34,464	34,464	34,464	-	371,000
All Services and Operations	3,809,116	249,619	428,102	282,717	367,856	310,103	310,103	310,103	310,103	310,103	310,103	310,103	310,103	-	3,809,116
All Capital Outlay/Depreciation	187,240	-	-	-	-	-	-	-	-	-	-	-	-	187,240	187,240
All Other Outgo	1,782,000	-	-	-	-	-	-	-	-	1,782,000	-	-	-	-	1,782,000
<b>TTL CASH OUTFLOWS</b>	<b>12,329,405</b>	<b>359,372</b>	<b>820,493</b>	<b>876,709</b>	<b>1,016,960</b>	<b>897,188</b>	<b>897,188</b>	<b>897,188</b>	<b>897,188</b>	<b>2,679,188</b>	<b>897,188</b>	<b>897,188</b>	<b>897,188</b>	<b>296,365</b>	<b>12,329,405</b>
<b>NET REVENUES</b>	<b>1,342,190</b>														<b>1,342,190</b>
Accounts Receivable (net change)		2,060,110	17,606	(9,286)	138,081	-	423,672	84,734	105,918	21,184	-	-	-	-	2,842,018
Accounts Payable (net change)		(463,909)	(78,128)	(175,954)	230,981	(78,982)	(272,047)	-	-	-	-	-	-	-	(838,039)
Due to Grantor Gov't		-	(79,613)	(79,613)	(143,303)	(143,303)	(143,303)	(143,303)	(143,303)	(143,303)	(143,303)	(143,303)	(143,303)	-	-
Fixed Asset Acquisitions		-	-	-	-	(10,338)	-	-	-	-	-	-	-	-	(10,338)
Other Liabilities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>NET INFLOWS/OUTFLOWS</b>	<b>1,596,201</b>	<b>(140,135)</b>	<b>(264,853)</b>	<b>225,759</b>	<b>(232,623)</b>	<b>8,321</b>	<b>(58,569)</b>	<b>(37,386)</b>	<b>(122,120)</b>	<b>(143,303)</b>	<b>(143,303)</b>	<b>(143,303)</b>	<b>(143,303)</b>		<b>1,993,641</b>
<b>ENDING CASH BALANCE</b>		<b>1,651,459</b>	<b>1,010,992</b>	<b>355,624</b>	<b>793,313</b>	<b>645,832</b>	<b>911,594</b>	<b>1,138,585</b>	<b>804,344</b>	<b>1,064,869</b>	<b>1,151,910</b>	<b>953,758</b>	<b>759,874</b>		
<b>Days Cash On Hand</b>		<b>50</b>	<b>30</b>	<b>11</b>	<b>24</b>	<b>19</b>	<b>27</b>	<b>34</b>	<b>24</b>	<b>32</b>	<b>35</b>	<b>29</b>	<b>23</b>		

