



Encore High School

2022-23 Second Interim Budget



SUMMARY OF RESULTS

This 2022-23 Second Interim Budget update projects a budget surplus of \$1,204,931.

This is an decrease of (\$137,259) from the prior 2022-23 First Interim Report projected surplus of \$1,342,190.

This will allow Encore High School to end this fiscal year with a balance of \$4,303,125, which is 34.6% of annual expenditures.

CASH FLOW

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 \$355,622, which represents 11 days of operating costs on average.

The June 30 ending cash balance this coming fiscal year is projected to be \$2,315,215, which represents 69 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 = decrease of (\$27,077), or -0.2% of prior revenues)

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

LCFF Entitlement projected revenues are (\$212,002) lower than in the prior cycle, due to average daily attendance (ADA) decreasing by 21.12.

Federal Revenues: This consists of federal special education (IDEA), ESSA ongoing Title I-IV funding, and one-time ESSER/ELO Stimulus Funding. Federal Revenues are projected at \$36,694 higher than in the prior cycle.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, AB602 (SPED), and one-time grants such as the Learning Recovery Emergency and AMIM block grants. Other State Revenues are projected at \$92,405 higher than in the prior cycle.

Other Local Revenues: This category is primarily fundraising revenue, but includes any non-LCFF local revenue sources. Other Local Revenues are projected at \$55,827 higher than in the prior cycle.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = increase of \$110,183, or 0.9% of prior expenses)

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

Salaries and Benefits costs are \$80,150 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 \$10,809 higher than in the prior cycle.

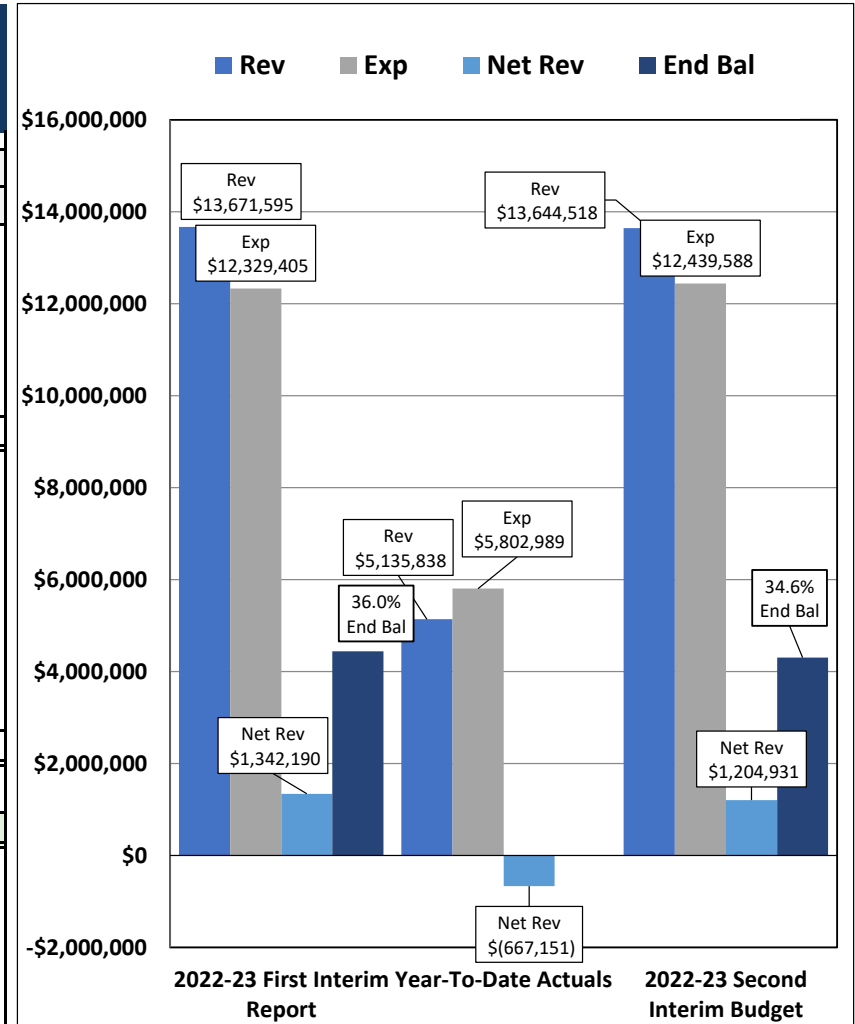
Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses. Services & Operating costs are projected to be \$19,223 higher than in the prior cycle.

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

These costs are projected at \$0 lower than in the prior cycle, reflecting stable depreciation and interest expense projections.

**Encore High School
2022-23 Second Interim Budget
BUDGET SUMMARY**

	2022-23 First Interim Report	Year-To-Date Actuals	2022-23 Second Interim Budget	Change
Projected Enrollment:	636		630	(6)
Projected P-2 ADA:	591.48		570.36	(21.12)
Revenues:				
General Purpose Entitlement	\$ 9,557,422	\$ 3,626,254	\$ 9,345,420	\$ (212,002)
Federal Revenue	1,227,043	366,501	1,263,737	36,694
Other State Revenue	2,822,485	1,064,986	2,914,890	92,405
Other Local Revenue	64,645	78,097	120,472	55,827
TTL Revenues	\$ 13,671,595	\$ 5,135,838	\$ 13,644,518	\$ (27,077)
Expenditures:				
Certificated Salaries	\$ 2,900,183	\$ 1,488,427	\$ 2,799,257	\$ (100,926)
Non-Certificated Salaries	1,557,244	903,586	1,732,568	175,324
Benefits	1,722,622	881,871	1,728,374	5,753
Books/Supplies/Materials	371,000	198,864	381,809	10,809
Services/Operations	3,809,116	2,330,241	3,828,339	19,223
Capital Outlay	187,240	-	187,240	-
Other Outgo	1,782,000	-	1,782,000	-
TTL Expenditures	\$ 12,329,405	\$ 5,802,989	\$ 12,439,588	\$ 110,183
Net Revenues	\$ 1,342,190	\$ (667,151)	\$ 1,204,931	\$ (137,259)
Beginning Balance July 1	\$ 3,098,194		\$ 3,098,194	
Ending Balance June 30	\$ 4,440,384		\$ 4,303,125	
Ending Balance as % of Exp:	36.0%		34.6%	



Encore High School
2022-23 Second Interim Budget
BUDGET DETAIL & PRIOR CYCLE COMPARISON

Description	2022-23 First Interim Report	Year-To-Date Actuals	2022-23 Second Interim Budget	Change From Prior Cycle	Notes/Comments
Enrollment (CALPADS)	636		630	(6)	
Average Daily Attendance (P-2)	591.48		570.36	(21.12)	
REVENUES					
General Purpose Entitlement					
8011 General Purpose Block Grant	4,977,020	2,531,548	4,836,962	(140,058)	
8012 Education Protection Account	1,788,480	979,948	1,724,619	(63,861)	
8019 Prior Year Corrections/Adjustments	2,565,550	-	2,565,550	-	
8096 Funding in Lieu of Property Taxes	226,372	114,758	218,289	(8,083)	
TTL General Purpose Entitlement	9,557,422	3,626,254	9,345,420	(212,002)	
Federal Revenue					
8181 Federal IDEA SpEd Revenue	84,000	-	75,448	(8,552)	
8220 School Nutrition Program - Federal	135,000	80,080	165,000	30,000	
8290 Other Federal Revenue	1,008,043	286,421	1,023,289	15,246	
TTL Federal Revenue	1,227,043	366,501	1,263,737	36,694	
Other State Revenue					
8311 AB602 State SpEd Revenue	485,014	159,187	620,187	135,173	
8520 School Nutrition Program - State	10,000	69,849	95,000	85,000	
8550 Mandated Cost Reimbursements	26,082	25,658	25,658	(424)	
8560 State Lottery Revenue	144,807	66,750	141,015	(3,792)	
8590 Other State Revenue	2,156,582	743,542	2,033,030	(123,552)	
TTL Other State Revenue	2,822,485	1,064,986	2,914,890	92,405	
Other Local Revenue					
8634 Student Lunch Fees	24,645	22,625	45,000	20,355	
8695 Local Grant Revenue	20,000	-	10,000	(10,000)	
8696 Fundraising	20,000	-	10,000	(10,000)	
8699 Other Revenue	-	55,472	55,472	55,472	
TTL Other Local Revenue	64,645	78,097	120,472	55,827	
TTL REVENUES	13,671,595	5,135,838	13,644,518	(27,077)	
EXPENDITURES					
1000 - Certificated Salaries					
1100 Teacher Compensation	2,228,004	1,215,585	2,308,877	80,872	
1130 Substitute Teacher Compensation	38,016	32,462	67,440	29,424	
1150 Teacher Stipends/Extra Duty	35,000	27,463	42,963	7,963	
1200 Student Support	276,963	107,030	244,978	(31,985)	
1300 Certificated Administrators	322,200	105,887	135,000	(187,200)	
TTL Certificated Salaries	2,900,183	1,488,427	2,799,257	(100,926)	
2000 - Non - Certificated Salaries					
2100 Instructional Aides	252,426	100,700	248,011	(4,416)	
2160 Electives Instructional Aides	65,280	-	-	(65,280)	
2200 Pupil Support Administration	312,544	265,911	542,524	229,980	
2300 Classified Administrators	390,688	252,627	466,388	75,700	

Encore High School
2022-23 Second Interim Budget
BUDGET DETAIL & PRIOR CYCLE COMPARISON

Description	2022-23 First Interim Report	Year-To-Date Actuals	2022-23 Second Interim Budget	Change From Prior Cycle	Notes/Comments
2400 Clerical & Technical Staff	536,306	284,348	475,646	(60,660)	
TTL Non - Certificated Salaries	1,557,244	903,586	1,732,568	175,324	
3000 - Employee Benefits					
3101 STRS Certificated	553,935	253,371	509,879	(44,056)	
3102 STRS Classified	-	7,661	12,932	12,932	
3201 PERS Certificated	-	16,931	32,480	32,480	
3202 PERS Classified	395,073	219,656	423,028	27,955	
3301 OASDI/Medicare	42,053	32,593	40,589	(1,463)	
3302 OASDI/Medicare	118,206	57,216	130,858	12,652	
3401 Health Care Certificated	321,140	120,398	302,175	(18,966)	
3402 Health Care Classified	210,326	135,394	193,615	(16,711)	
3501 Unemployment Insurance	14,501	10,364	13,996	(505)	
3502 Unemployment Insurance	7,786	4,539	8,553	767	
3601 Workers' Comp Certificated	34,802	12,716	33,591	(1,211)	
3602 Workers' Comp Classified	18,687	8,228	20,527	1,840	
3901 Other Benefits Cert	1,084	595	1,050	(34)	
3902 Other Benefits Class	5,028	2,209	5,100	72	
TTL Employee Benefits	1,722,622	881,871	1,728,374	5,753	
4000 - Books/Supplies/Materials					
4100 Textbooks & Core Curriculum	60,000	12,284	20,000	(40,000)	
4310 Materials & Supplies	75,000	36,832	80,309	5,309	
4320 Office Supplies	15,000	7,606	12,000	(3,000)	
4330 Meals & Events	1,000	1,162	3,500	2,500	
4340 Student Events	-	13,373	25,000	25,000	
4350 Other Supplies - Materials & Supplies	50,000	7,020	50,000	-	
4390 Other Supplies	-	650	1,000	1,000	
4400 Non - Capitalized Equipment	40,000	5,530	10,000	(30,000)	
4700 School Nutrition Program	130,000	114,408	180,000	50,000	
TTL Books/Supplies/Materials	371,000	198,864	381,809	10,809	
5000 - Services & Operations					
5100 Subagreements For Services	100,000	69,669	90,000	(10,000)	
5200 Travel & Conferences	5,000	4,149	9,000	4,000	
5210 Mileage Reimbursements	500	-	500	-	
5300 Dues & Memberships	15,000	12,400	15,000	-	
5400 Insurance	337,945	276,186	337,945	-	
5500 Operations & Housekeeping	50,000	10,879	27,500	(22,500)	
5510 Utilities (General)	250,000	162,726	320,000	70,000	
5520 Janitorial Services	15,000	13,805	28,000	13,000	
5610 Facility Rents & Leases	1,269,720	764,351	1,147,199	(122,521)	
5620 Equipment Leases	25,000	7,648	12,000	(13,000)	
5630 Maintenance & Repair	166,000	44,820	90,000	(76,000)	
5635 Maintenance & Repair	-	1,445	3,500	3,500	
5800 Professional Services - Non - instructional	59,300	16,384	40,000	(19,300)	

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BUDGET DETAIL & PRIOR CYCLE COMPARISON

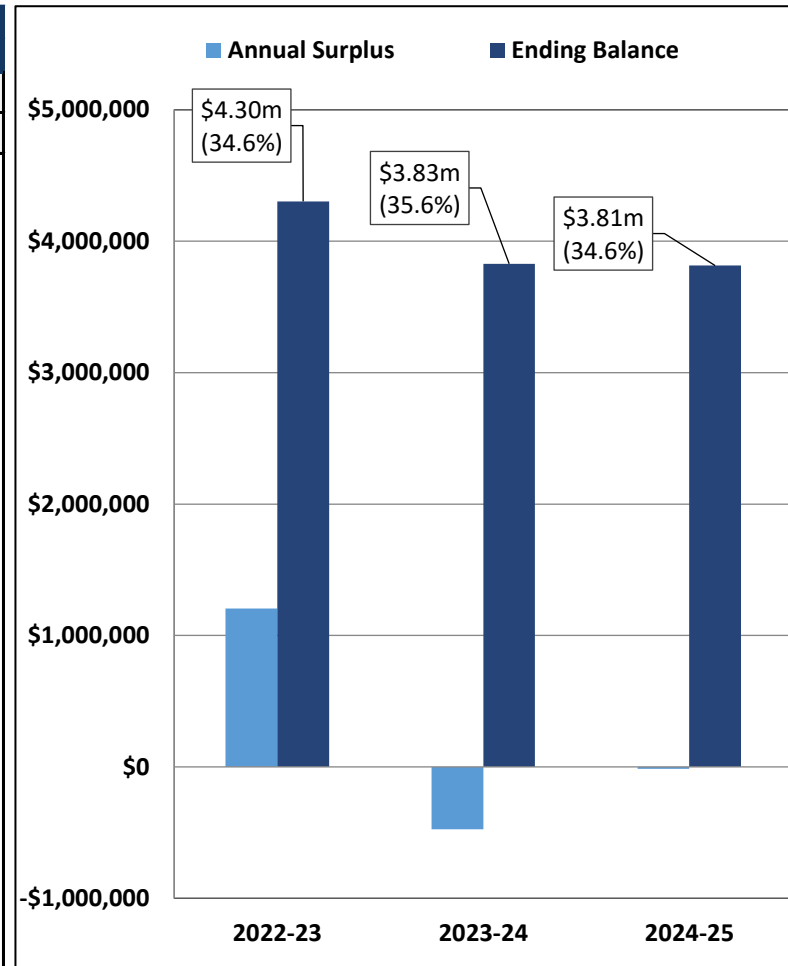
Description	2022-23 First Interim Report	Year-To-Date Actuals	2022-23 Second Interim Budget	Change From Prior Cycle	Notes/Comments
5810 Legal	200,000	41,312	150,000	(50,000)	
5820 Audit & CPA	20,000	33,215	40,000	20,000	
5825 DMS Business Services	237,030	134,265	237,030	-	
5830 Non - Instructional Software Licenses/Fees	37,500	35,264	45,000	7,500	
5835 Field Trips - Bus Transportations	-	2,023	10,000	10,000	
5840 Advertising & Recruitment	60,000	39,156	60,000	-	
5850 Oversight Fees	69,454	-	67,799	(1,656)	
5860 Service Fees	15,000	15,169	30,000	15,000	
5861 Student Fees	53,542	-	53,542	-	
5862 SBC Tax Collector	-	4,089	8,200	8,200	
5865 General - Bus Transportation	740,000	594,086	889,000	149,000	
5870 Livescan Fingerprinting	1,000	513	1,000	-	
5880 Instructional Vendors & Consultants	40,000	17,500	60,000	20,000	
5900 Communications	6,000	1,160	3,000	(3,000)	
5910 Telephone	12,000	14,755	29,000	17,000	
5920 Internet	20,625	12,241	20,625	-	
5930 Postage	3,500	1,033	3,500	-	
5940 Technology Services	-	-	-	-	
5990 PY Services Adjustments	-	-	-	-	
TTL Services & Operations	3,809,116	2,330,241	3,828,339	19,223	
6000 - Capital Outlay					
6900 Depreciation	187,240	-	187,240	-	
TTL Capital Outlay	187,240	-	187,240	-	
7000 - Other Outgo					
7400 2022 Bond Prepayment	1,782,000	-	1,782,000	-	
TTL Other Outgo	1,782,000	-	1,782,000	-	
TTL EXPENDITURES	12,329,405	5,802,989	12,439,588	110,183	
Revenues less Expenditures	1,342,190	(667,151)	1,204,931	(137,259)	
Beginning Fund Balance	3,098,194		3,098,194		
Net Revenues	1,342,190		1,204,931		
ENDING BALANCE	4,440,384		4,303,125		
ENDING BALANCE AS % OF OUTGO	36.0%		34.6%		

**Encore High School
2022-23 Second Interim Budget
ENROLLMENT AND A.D.A. ASSUMPTIONS**

	2022-23		2023-24		2024-25	
	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA
Total K-3	-	-	-	-	-	-
Total 4-6	-	-	-	-	-	-
Total 7-8	225	203.70	250	232.50	270	251.10
Total 9-12	405	366.66	420	390.60	430	399.90
TTL Enrollment/ADA	630	570.36	670	623.10	700	651.00
ADA Ratio (average):		90.53%		85.13%		81.48%
Transitional Kinder	-	-	-	-	-	-
Kinder	-	-	-	-	-	-
Grade 1	-	-	-	-	-	-
Grade 2	-	-	-	-	-	-
Grade 3	-	-	-	-	-	-
Grade 4	-	-	-	-	-	-
Grade 5	-	-	-	-	-	-
Grade 6	-	-	-	-	-	-
Grade 7	116	105.01	130	120.90	135	125.55
Grade 8	109	98.69	120	111.60	135	125.55
Grade 9	111	100.49	110	102.30	120	111.60
Grade 10	106	95.97	100	93.00	110	102.30
Grade 11	104	94.15	110	102.30	100	93.00
Grade 12	84	76.05	100	93.00	100	93.00
TOTAL:	630	570.36	670	623.10	700	651.00
CALPADS Enrollment	630		670		700	
Unduplicated Count	337		358		374	
Unduplicated % (1-Year):	53.49%		53.43%		53.43%	

**Encore High School
2022-23 Second Interim Budget
MULTI-YEAR PROJECTION SUMMARY**

	2022-23	2023-24	2024-25
Projected Enrollment:	630	670	700
Projected P-2 ADA:	570.36	623.10	651.00
Revenues:			
General Purpose Entitlement	\$ 9,345,420	\$ 7,972,192	\$ 8,605,278
Federal Revenue	1,263,737	489,173	506,979
Other State Revenue	2,914,890	1,705,247	1,767,318
Other Local Revenue	120,472	124,821	129,364
TTL Revenues	\$ 13,644,518	\$ 10,291,433	\$ 11,008,939
Expenditures:			
Certificated Salaries	\$ 2,799,257	\$ 2,883,235	\$ 2,969,732
Non-Certificated Salaries	1,732,568	1,784,545	1,838,082
Benefits	1,728,374	1,805,081	1,879,452
Books/Supplies/Materials	381,809	423,263	435,961
Services/Operations	3,828,339	3,682,690	3,712,538
Capital Outlay	187,240	187,240	187,240
Other Outgo	1,782,000	-	-
TTL Expenditures	\$ 12,439,588	\$ 10,766,054	\$ 11,023,004
Net Revenues	\$ 1,204,931	\$ (474,622)	\$ (14,065)
Beginning Balance July 1	\$ 3,098,194	\$ 4,303,125	\$ 3,828,503
Ending Balance June 30	\$ 4,303,125	\$ 3,828,503	\$ 3,814,438



Encore High School
2022-23 Second Interim Budget
MULTI-YEAR PROJECTION DETAIL

Description	2022-23	2023-24	2024-25
Projected Enrollment:	630	670	700
Projected P-2 ADA:	570.36	623.10	651.00
REVENUES			
General Purpose Entitlement			
8011 General Purpose Block Grant	4,836,962	5,696,452	6,152,291
8012 Education Protection Account	1,724,619	2,037,267	2,203,836
8019 Prior Year Corrections/Adjustments	2,565,550	-	-
8096 Funding in Lieu of Property Taxes	218,289	238,473	249,151
TTL General Purpose Entitlement	9,345,420	7,972,192	8,605,278
Federal Revenue			
8181 Federal IDEA SpEd Revenue	75,448	78,172	81,017
8220 School Nutrition Program - Federal	165,000	170,957	177,179
8290 Other Federal Revenue	1,023,289	240,045	248,783
TTL Federal Revenue	1,263,737	489,173	506,979
Other State Revenue			
8311 AB602 State SpEd Revenue	620,187	562,576	583,054
8520 School Nutrition Program - State	95,000	98,430	102,012
8550 Mandated Cost Reimbursements	25,658	26,584	27,552
8560 State Lottery Revenue	141,015	146,106	151,424
8590 Other State Revenue	2,033,030	871,552	903,276
TTL Other State Revenue	2,914,890	1,705,247	1,767,318
Other Local Revenue			
8634 Student Bus Fees	45,000	46,625	48,322
8695 Local Grant Revenue	10,000	10,361	10,738
8696 Fundraising	10,000	10,361	10,738
TTL Other Local Revenue	120,472	124,821	129,364
TTL REVENUES	13,644,518	10,291,433	11,008,939

Encore High School
2022-23 Second Interim Budget
MULTI-YEAR PROJECTION DETAIL

Description	2022-23	2023-24	2024-25
EXPENDITURES			
1000 - Certificated Salaries			
1100 Teacher Compensation	2,308,877	2,378,143	2,449,487
1150 Teacher Stipends/Extra Duty	42,963	44,251	45,579
1160 Electives Teachers	-	-	-
1200 Student Support	244,978	252,327	259,897
1250 Support Stipends/Extra Duty	-	-	-
1300 Certificated Administrators	135,000	139,050	143,222
1350 Administrator Stipends/Extra Duty	-	-	-
TTL Certificated Salaries	2,799,257	2,883,235	2,969,732
2000 - Non - Certificated Salaries			
2100 Instructional Aides	248,011	255,451	263,115
2150 Instructional Aides Stipends	-	-	-
2160 Electives Instructional Aides	-	-	-
2200 Pupil Support Administration	542,524	558,799	575,563
2400 Clerical & Technical Staff	475,646	489,916	504,613
2450 Clerical & Technical Stipends	-	-	-
2900 Other Classified Positions	-	-	-
2950 Other Classified Stipends	-	-	-
TTL Non - Certificated Salaries	1,732,568	1,784,545	1,838,082
3000 - Employee Benefits			
3101 STRS Certificated	509,879	550,698	567,219
3202 PERS Classified	423,028	481,827	516,501
3301 OASDI/Medicare	40,589	41,807	43,061
3302 OASDI/Medicare	130,858	134,784	138,828
3401 Health Care Certificated	302,175	311,240	320,577
3402 Health Care Classified	193,615	199,423	205,406
3501 Unemployment Insurance	13,996	14,416	14,849
3502 Unemployment Insurance	8,553	8,809	9,074
3601 Workers' Comp Certificated	33,591	34,599	35,637
3602 Workers' Comp Classified	20,527	21,143	21,777
TTL Employee Benefits	1,728,374	1,805,081	1,879,452
4000 - Books/Supplies/Materials			
4100 Textbooks & Core Curriculum	20,000	50,600	52,118
4200 Other Reference Materials	-	-	-
4310 Materials & Supplies	80,309	82,718	85,200
4320 Office Supplies	12,000	12,360	12,731
4330 Meals & Events	3,500	3,605	3,713
4340 Student Events	25,000	25,750	26,523
4350 Other Supplies - Materials & Supplies	50,000	51,500	53,045
4390 Other Supplies	1,000	1,030	1,061
4400 Non - Capitalized Equipment	10,000	10,300	10,609
4700 School Nutrition Program	180,000	185,400	190,962

Encore High School
2022-23 Second Interim Budget
MULTI-YEAR PROJECTION DETAIL

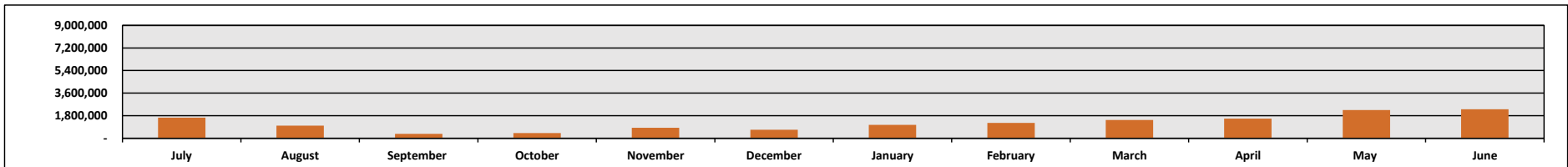
Description	2022-23	2023-24	2024-25
4990 PY Materials Adjustments	-	-	-
TTL Books/Supplies/Materials	381,809	423,263	435,961
5000 - Services & Operations			
5100 Subagreements For Services	90,000	92,700	95,481
5200 Travel & Conferences	9,000	9,270	9,548
5210 Mileage Reimbursements	500	515	530
5300 Dues & Memberships	15,000	15,450	15,914
5400 Insurance	337,945	348,083	358,526
5500 Operations & Housekeeping	27,500	28,325	29,175
5510 Utilities (General)	320,000	329,600	339,488
5520 Janitorial Services	28,000	28,840	29,705
5610 Facility Rents & Leases	1,147,199	1,021,116	1,021,116
5620 Equipment Leases	12,000	12,360	12,731
5630 Maintenance & Repair	90,000	92,700	95,481
5635 Maintenance & Repair	3,500	3,605	3,713
5800 Professional Services - Non - instructional	40,000	41,200	42,436
5810 Legal	150,000	54,500	6,135
5820 Audit & CPA	40,000	41,200	42,436
5825 DMS Business Services	237,030	244,141	251,465
5830 Non - Instructional Software Licenses/Fees	45,000	46,350	47,741
5835 Field Trips - Bus Transportations	10,000	10,300	10,609
5840 Advertising & Recruitment	60,000	61,800	63,654
5850 Oversight Fees	67,799	69,833	71,928
5855 Interest Expense - Short Term	-	-	-
5860 Service Fees	30,000	30,900	31,827
5861 Student Fees	53,542	55,148	56,803
5862 SBC Tax Collector	8,200	8,446	8,699
5865 General - Bus Transportation	889,000	915,670	943,140
5870 Livescan Fingerprinting	1,000	1,030	1,061
5880 Instructional Vendors & Consultants	60,000	61,800	63,654
5890 Misc Other Outside Services	-	-	-
5900 Communications	3,000	3,090	3,183
5910 Telephone	29,000	29,870	30,766
5920 Internet	20,625	21,244	21,881
5930 Postage	3,500	3,605	3,713
5940 Technology Services	-	-	-
5990 PY Services Adjustments	-	-	-
TTL Services & Operations	3,828,339	3,682,690	3,712,538
6000 - Capital Outlay			
6900 Depreciation	187,240	187,240	187,240
TTL Capital Outlay	187,240	187,240	187,240
7000 - Other Outgo			
7400 2022 Bond Prepayment	1,782,000	-	-

Encore High School
2022-23 Second Interim Budget
MULTI-YEAR PROJECTION DETAIL

Description	2022-23	2023-24	2024-25
TTL Other Outgo	1,782,000	-	-
TTL EXPENDITURES	12,439,588	10,766,054	11,023,004
Revenues less Expenditures	1,204,931	(474,622)	(14,065)
Beginning Fund Balance	3,098,194	4,303,125	3,828,503
Net Revenues	1,204,931	(474,622)	(14,065)
ENDING BALANCE	4,303,125	3,828,503	3,814,438
ENDING BALANCE AS % OF OUTGO	34.6%	35.6%	34.6%

Encore High School
2022-23 Second Interim Budget
2022-23 Projected Monthly Cash Flow Statement

Description	2022-23 Second Interim Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		414,330	1,651,459	1,010,993	355,622	412,099	830,607	680,929	1,073,671	1,228,224	1,452,774	1,562,567	2,248,065	2,315,215	414,330
CASH INFLOWS															
REVENUES															
LCFF State Aid	4,836,962	-	275,168	275,168	495,303	495,303	495,303	495,303	445,824	445,824	445,824	445,824	414,780	107,339	4,836,962
Education Protection Account	1,724,619	-	-	-	489,974	-	-	489,974	-	-	372,336	-	-	372,335	1,724,619
Prior Year Adjustments	2,565,550	-	-	-	-	-	-	-	-	44,700	44,700	2,386,700	44,700	44,750	2,565,550
In-Lieu-Of Property Taxes	218,289	-	-	-	-	6,929	107,829	-	17,463	28,747	9,555	9,555	9,555	28,655	218,289
Federal Revenues	1,263,737	-	21,869	187,449	49,593	11,559	32,923	63,109	100,114	497,902	30,000	30,000	174,856	64,364	1,263,737
Other State Revenues	2,914,890	-	12,246	-	187,107	482,554	318,605	64,474	475,542	91,768	91,768	479,809	307,647	403,371	2,914,890
Other Local Revenues	120,472	300	10,879	6,556	6,910	3,168	11,404	38,880	1,310	1,310	1,310	1,310	1,310	35,827	120,472
TTL CASH INFLOWS	13,644,518	300	320,162	469,172	1,228,887	999,513	966,064	1,151,739	1,040,252	1,110,249	995,492	3,353,197	952,848	1,056,641	13,644,518
EXPENDITURES															
All Certificated Salaries	2,799,257	14,737	132,901	252,130	272,579	250,680	264,238	245,994	256,530	256,530	256,530	256,530	256,530	83,350	2,799,257
All Classified Salaries	1,732,568	52,068	144,136	160,255	160,199	163,671	151,520	126,905	173,720	173,720	173,720	173,720	173,720	(94,786)	1,732,568
All Benefits	1,728,374	31,943	109,936	159,206	159,861	145,522	143,666	131,737	169,940	169,940	169,940	169,940	169,940	(3,194)	1,728,374
All Materials & Supplies	381,809	22,201	6,668	28,028	63,136	38,522	21,198	19,110	34,710	34,710	34,710	34,710	34,710	9,395	381,809
All Services and Operations	3,828,339	255,130	424,317	285,589	371,122	460,889	260,479	272,714	250,800	250,800	250,800	250,800	250,800	244,098	3,828,339
All Capital Outlay/Depreciation	187,240	-	-	-	-	-	-	-	-	-	-	-	-	187,240	187,240
All Other Outgo	1,782,000	-	-	-	-	-	-	-	-	-	-	1,782,000	-	-	1,782,000
TTL CASH OUTFLOWS	12,439,588	376,080	817,958	885,208	1,026,897	1,059,285	841,102	796,460	885,699	885,699	885,699	2,667,699	885,699	426,103	12,439,588
NET REVENUES	1,204,931														1,204,931
Accounts Receivable (net change)		2,076,818	19,560	16,231	14,711	537,951	(5,504)	150,021							2,809,788
Accounts Payable (net change)		(463,909)	(162,231)	(255,567)	(160,224)	(49,333)	(259,136)	(101,874)							(1,452,273)
Fixed Asset Acquisitions		-	-	-	-	(10,338)	(10,000)	(10,685)							(31,023)
Other Cash Inflows/Outflows															-
NET INFLOWS/OUTFLOWS		1,612,909	(142,671)	(239,336)	(145,513)	478,280	(274,640)	37,462							1,326,492
ENDING CASH BALANCE		1,651,459	1,010,993	355,622	412,099	830,607	680,929	1,073,671	1,228,224	1,452,774	1,562,567	2,248,065	2,315,215		
Days Cash On Hand		49	30	11	12	25	20	32	37	43	47	67	69		



Encore High School
2022-23 Second Interim Budget
2023-24 Projected Monthly Cash Flow Statement

Description	2023-24 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		2,315,215	2,411,189	2,308,983	1,794,008	1,985,413	1,903,781	1,734,506	1,859,401	1,807,945	1,705,779	1,991,330	1,916,411	1,796,748	2,315,215
CASH INFLOWS															
REVENUES															
LCFF State Aid	5,696,452	-	284,823	284,823	512,681	512,681	512,681	512,681	512,681	512,681	512,681	512,681	512,681	512,681	5,696,452
Education Protection Account	2,037,267	-	-	-	431,155	-	-	431,155	-	-	587,479	-	-	587,479	2,037,267
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu-Of Property Taxes	238,473	-	13,097	26,195	17,463	17,463	17,463	17,463	17,463	37,289	18,644	18,644	18,644	18,644	238,473
Federal Revenues	489,173	-	8,465	72,558	19,197	4,474	12,744	24,429	38,753	192,730	11,613	11,613	67,684	24,914	489,173
Other State Revenues	1,705,247	-	7,164	-	109,460	282,300	186,388	37,718	278,198	53,685	53,685	280,694	179,977	235,977	1,705,247
Other Local Revenues	124,821	10,402	10,402	10,402	10,402	10,402	10,402	10,402	10,402	10,402	10,402	10,402	10,302	100	124,821
TTL CASH INFLOWS	10,291,433	10,402	323,951	393,977	1,100,357	827,320	739,678	1,033,847	857,496	806,786	1,194,503	834,033	789,288	1,379,795	10,291,433
EXPENDITURES															
All Certificated Salaries	2,883,235	72,081	240,270	245,652	245,652	245,652	245,652	245,652	245,652	245,652	245,652	245,652	245,652	114,368	2,883,235
All Classified Salaries	1,784,545	44,614	153,173	158,651	158,651	158,651	158,651	158,651	158,651	158,651	158,651	158,651	158,651	244	1,784,545
All Benefits	1,805,081	45,127	152,149	156,348	156,348	156,348	156,348	156,348	156,348	156,348	156,348	156,348	156,348	44,322	1,805,081
All Materials & Supplies	423,263	10,582	35,272	35,272	35,272	35,272	35,272	35,272	35,272	35,272	35,272	35,272	35,272	24,690	423,263
All Services and Operations	3,682,690	92,067	313,029	313,029	313,029	313,029	313,029	313,029	313,029	313,029	313,029	313,029	313,029	147,308	3,682,690
All Capital Outlay/Depreciation	187,240	-	-	-	-	-	-	-	-	-	-	-	-	187,240	187,240
All Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL CASH OUTFLOWS	10,766,054	264,470	893,892	908,952	908,952	908,952	908,952	908,952	908,952	908,952	908,952	908,952	908,952	518,172	10,766,054
	(474,622)														(474,622)
Accounts Receivable (net change)		588,906	467,735												1,056,641
Accounts Payable (net change)		(238,863)													(238,863)
Fixed Asset Acquisitions		-													-
Other Cash Inflows/Outflows															-
NET INFLOWS/OUTFLOWS		350,043	467,735	-	-	-	-	-	-	-	-	-	-	-	817,778
ENDING CASH BALANCE		2,411,189	2,308,983	1,794,008	1,985,413	1,903,781	1,734,506	1,859,401	1,807,945	1,705,779	1,991,330	1,916,411	1,796,748		
Days Cash On Hand		83	80	62	69	66	60	64	62	59	69	66	62		

