



# ENCORE JR / SR High School

2023-24 July Budget



## ENCORE JR / SR High School

### 2023-24 July Budget - Summary Analysis



#### SUMMARY OF RESULTS

This 2023-24 July Budget update projects a budget surplus of \$473.

This is a decrease of (\$648,692) from the prior 2022-23 Estimated Actuals projected surplus of \$649,165.

This will allow ENCORE JR / SR High School to end this fiscal year with a balance of \$3,747,832, which is 35.1% 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 \$2,053,565, which represents 71 days of operating costs on average.

The June 30 ending cash balance this coming fiscal year is projected to be \$3,666,176, which represents 128 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 (\$1,456,819), or -12.0% of prior revenues)

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

LCFF Entitlement projected revenues are (\$1,222,346) lower than in the prior cycle, due to average daily attendance (ADA) decreasing by 23.89.

In addition, the school will not be receiving additional funding as a result of the "ADA Hold Harmless" calculation.

**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 (\$232,260) lower than in the prior cycle due to the spending down of ESSER funds.

**Other State Revenues:** These are the non-LCFF state revenues such as Lottery, SB740 Facility Grant, and one-time block grants such as the AMIM and LRE. Other State Revenues are projected at (\$697,076) lower 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 \$694,863 higher than in the prior cycle due primarily to the anticipated receipt of the ERC.

#### SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = decrease of (\$808,127), or -7.0% 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 \$687,425 higher than in the prior cycle, reflecting budget adjustments 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 \$4,717 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 \$59,180 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 (\$1,559,449) lower than in the prior cycle, reflecting updated depreciation and interest expense projections.

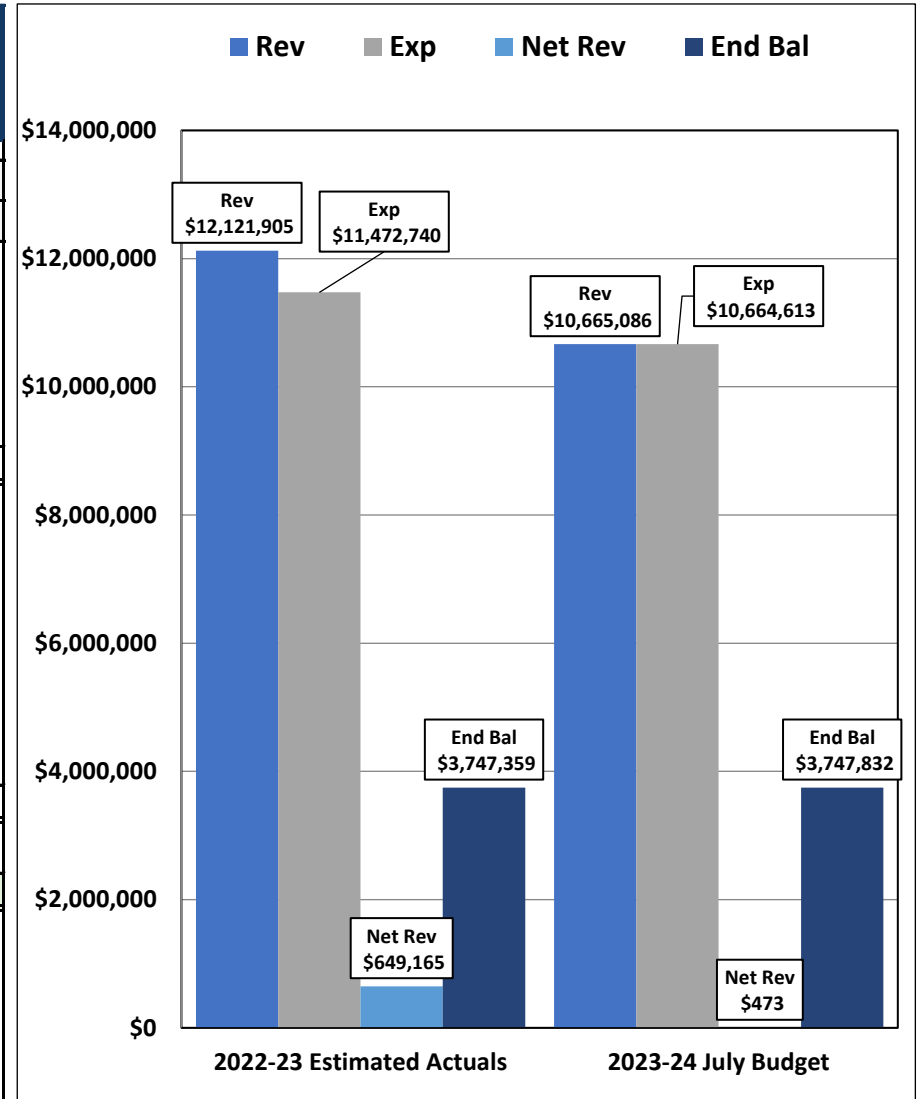
**ENCORE JR / SR High School**  
**2023-24 July Budget**  
**ENROLLMENT AND A.D.A. ASSUMPTIONS**

|                      | 2023-24    |               | 2024-25    |               | 2025-26    |               |
|----------------------|------------|---------------|------------|---------------|------------|---------------|
|                      | ENROLL     | ADA           | ENROLL     | ADA           | ENROLL     | ADA           |
| Total K-3            | -          | -             | -          | -             | -          | -             |
| Total 4-6            | -          | -             | -          | -             | -          | -             |
| Total 7-8            | 240        | 223.20        | 250        | 232.50        | 250        | 232.50        |
| Total 9-12           | 360        | 334.80        | 380        | 353.40        | 390        | 362.70        |
| TTL Enrollment/ADA   | 600        | 558.00        | 630        | 585.90        | 640        | 595.20        |
| ADA Ratio (average): |            | 93.00%        |            | 93.00%        |            | 93.00%        |
| Transitional Kinder  | -          | -             | -          | -             | -          | -             |
| Kinder               | -          | -             | -          | -             | -          | -             |
| Grade 1              | -          | -             | -          | -             | -          | -             |
| Grade 2              | -          | -             | -          | -             | -          | -             |
| Grade 3              | -          | -             | -          | -             | -          | -             |
| Grade 4              | -          | -             | -          | -             | -          | -             |
| Grade 5              | -          | -             | -          | -             | -          | -             |
| Grade 6              | -          | -             | -          | -             | -          | -             |
| Grade 7              | 120        | 111.60        | 130        | 120.90        | 130        | 120.90        |
| Grade 8              | 120        | 111.60        | 120        | 111.60        | 120        | 111.60        |
| Grade 9              | 90         | 83.70         | 110        | 102.30        | 110        | 102.30        |
| Grade 10             | 90         | 83.70         | 90         | 83.70         | 100        | 93.00         |
| Grade 11             | 90         | 83.70         | 90         | 83.70         | 90         | 83.70         |
| Grade 12             | 90         | 83.70         | 90         | 83.70         | 90         | 83.70         |
| <b>TOTAL:</b>        | <b>600</b> | <b>558.00</b> | <b>630</b> | <b>585.90</b> | <b>640</b> | <b>595.20</b> |

|                                |        |  |        |  |        |  |
|--------------------------------|--------|--|--------|--|--------|--|
| <b>LCFF Unduplicated Calc:</b> |        |  |        |  |        |  |
| CALPADS Enrollment             | 600    |  | 630    |  | 640    |  |
| Unduplicated Count             | 318    |  | 334    |  | 339    |  |
| Unduplicated % (1-Year):       | 53.00% |  | 53.02% |  | 52.97% |  |

**ENCORE JR / SR High School**  
**2023-24 July Budget**  
**BUDGET SUMMARY**

|                                    | 2022-23<br>Estimated<br>Actuals | 2023-24 July<br>Budget | Change                |
|------------------------------------|---------------------------------|------------------------|-----------------------|
| <b>Projected Enrollment:</b>       | <b>630</b>                      | <b>600</b>             | <b>(30)</b>           |
| <b>Projected P-2 ADA:</b>          | <b>581.89</b>                   | <b>558.00</b>          | <b>(23.89)</b>        |
| <b>Revenues:</b>                   |                                 |                        |                       |
| General Purpose Entitlement        | \$ 8,346,343                    | \$ 7,123,997           | \$ (1,222,346)        |
| Federal Revenue                    | 1,044,817                       | 812,558                | (232,260)             |
| Other State Revenue                | 2,490,607                       | 1,793,531              | (697,076)             |
| Other Local Revenue                | 240,137                         | 935,000                | 694,863               |
| <b>TTL Revenues</b>                | <b>\$ 12,121,905</b>            | <b>\$ 10,665,086</b>   | <b>\$ (1,456,819)</b> |
| <b>Expenditures:</b>               |                                 |                        |                       |
| Certificated Salaries              | \$ 2,594,981                    | \$ 2,922,711           | \$ 327,730            |
| Non-Certificated Salaries          | 1,617,108                       | 1,729,441              | 112,333               |
| Benefits                           | 1,555,361                       | 1,802,723              | 247,362               |
| Books/Supplies/Materials           | 388,832                         | 393,550                | 4,717                 |
| Services/Operations                | 3,577,009                       | 3,636,189              | 59,180                |
| Capital Outlay                     | 180,000                         | 180,000                | -                     |
| Other Outgo                        | 1,559,449                       | -                      | (1,559,449)           |
| <b>TTL Expenditures</b>            | <b>\$ 11,472,740</b>            | <b>\$ 10,664,613</b>   | <b>\$ (808,127)</b>   |
| <b>Net Revenues</b>                | <b>\$ 649,165</b>               | <b>\$ 473</b>          | <b>\$ (648,692)</b>   |
| <b>Beginning Balance July 1</b>    | <b>\$ 3,098,194</b>             | <b>\$ 3,747,359</b>    |                       |
| <b>Ending Balance June 30</b>      | <b>\$ 3,747,359</b>             | <b>\$ 3,747,832</b>    |                       |
| <b>Ending Balance as % of Exp:</b> | <b>32.7%</b>                    | <b>35.1%</b>           |                       |



**ENCORE JR / SR High School**  
**2023-24 July Budget**  
**BUDGET DETAIL & PRIOR YEAR COMPARISON**

| Description                            |                                    | 2022-23<br>Estimated<br>Actuals | 2023-24 July<br>Budget | Change<br>From Prior<br>Cycle |
|----------------------------------------|------------------------------------|---------------------------------|------------------------|-------------------------------|
| Enrollment (CALPADS)                   |                                    | 630                             | 600                    | (30)                          |
| Average Daily Attendance (P-2)         |                                    | 581.89                          | 558.00                 | (23.89)                       |
| <b>REVENUES</b>                        |                                    |                                 |                        |                               |
| <b>General Purpose Entitlement</b>     |                                    |                                 |                        |                               |
| 8011                                   | General Purpose Block Grant        | 4,464,631                       | 4,944,045              | 479,414                       |
| 8012                                   | Education Protection Account       | 1,724,619                       | 1,960,692              | 236,073                       |
| 8019                                   | Prior Year Corrections/Adjustments | 1,938,804                       | -                      | (1,938,804)                   |
| 8096                                   | Funding in Lieu of Property Taxes  | 218,289                         | 219,260                | 971                           |
| <b>TTL General Purpose Entitlement</b> |                                    | <b>8,346,343</b>                | <b>7,123,997</b>       | <b>(1,222,346)</b>            |
| <b>Federal Revenue</b>                 |                                    |                                 |                        |                               |
| 8181                                   | Federal IDEA SpEd Revenue          | -                               | 86,235                 | 86,235                        |
| 8220                                   | School Nutrition Program - Federal | 175,879                         | 192,069                | 16,190                        |
| 8290                                   | Other Federal Revenue              | 868,939                         | 534,254                | (334,685)                     |
| <b>TTL Federal Revenue</b>             |                                    | <b>1,044,817</b>                | <b>812,558</b>         | <b>(232,260)</b>              |
| <b>Other State Revenue</b>             |                                    |                                 |                        |                               |
| 8311                                   | AB602 State SpEd Revenue           | 352,797                         | 495,169                | 142,372                       |
| 8520                                   | School Nutrition Program - State   | 105,660                         | 198,077                | 92,418                        |
| 8550                                   | Mandated Cost Reimbursements       | 25,658                          | 24,732                 | (926)                         |
| 8560                                   | State Lottery Revenue              | 146,678                         | 137,934                | (8,744)                       |
| 8590                                   | Other State Revenue                | 1,859,815                       | 937,619                | (922,196)                     |
| <b>TTL Other State Revenue</b>         |                                    | <b>2,490,607</b>                | <b>1,793,531</b>       | <b>(697,076)</b>              |
| <b>Other Local Revenue</b>             |                                    |                                 |                        |                               |
| 8634                                   | Student Lunch Fees                 | 45,000                          | -                      | (45,000)                      |
| 8695                                   | Local Grant Revenue                | -                               | 25,000                 | 25,000                        |
| 8696                                   | Fundraising                        | -                               | 10,000                 | 10,000                        |
| 8699                                   | Other Revenue                      | 195,137                         | 900,000                | 704,863                       |
| <b>TTL Other Local Revenue</b>         |                                    | <b>240,137</b>                  | <b>935,000</b>         | <b>694,863</b>                |
| <b>TTL REVENUES</b>                    |                                    | <b>12,121,905</b>               | <b>10,665,086</b>      | <b>(1,456,819)</b>            |

**ENCORE JR / SR High School**  
**2023-24 July Budget**  
**BUDGET DETAIL & PRIOR YEAR COMPARISON**

| Description                               | 2022-23<br>Estimated<br>Actuals | 2023-24 July<br>Budget | Change<br>From Prior<br>Cycle |
|-------------------------------------------|---------------------------------|------------------------|-------------------------------|
| <b>EXPENDITURES</b>                       |                                 |                        |                               |
| <b>1000 - Certificated Salaries</b>       |                                 |                        |                               |
| 1100 Teacher Compensation                 | 2,109,642                       | 2,453,197              | 343,555                       |
| 1130 Substitute Teacher Compensation      | 60,699                          | -                      | (60,699)                      |
| 1150 Teacher Stipends/Extra Duty          | 51,613                          | 50,000                 | (1,613)                       |
| 1200 Student Support                      | 189,265                         | 281,814                | 92,549                        |
| 1300 Certificated Administrators          | 183,762                         | 137,700                | (46,062)                      |
| <b>TTL Certificated Salaries</b>          | <b>2,594,981</b>                | <b>2,922,711</b>       | <b>327,730</b>                |
| <b>2000 - Non - Certificated Salaries</b> |                                 |                        |                               |
| 2100 Instructional Aides                  | 189,651                         | 240,171                | 50,520                        |
| 2160 Electives Instructional Aides        | 7,114                           | -                      | (7,114)                       |
| 2200 Pupil Support Administration         | 478,832                         | 627,480                | 148,648                       |
| 2300 Classified Administrators            | 448,237                         | 374,880                | (73,357)                      |
| 2400 Clerical & Technical Staff           | 493,274                         | 486,909                | (6,365)                       |
| <b>TTL Non - Certificated Salaries</b>    | <b>1,617,108</b>                | <b>1,729,441</b>       | <b>112,333</b>                |
| <b>3000 - Employee Benefits</b>           |                                 |                        |                               |
| 3101 STRS Certificated                    | 449,645                         | 522,816                | 73,171                        |
| 3102 STRS Classified                      | 11,187                          | 11,410                 | 223                           |
| 3201 PERS Certificated                    | 26,834                          | 38,259                 | 11,425                        |
| 3202 PERS Classified                      | 387,664                         | 445,476                | 57,812                        |
| 3301 OASDI/Medicare                       | 157,750                         | 42,379                 | (115,371)                     |
| 3302 OASDI/Medicare                       | -                               | 132,302                | 132,302                       |
| 3401 Health Care Certificated             | 228,110                         | 354,444                | 126,334                       |
| 3402 Health Care Classified               | 217,452                         | 197,484                | (19,968)                      |
| 3501 Unemployment Insurance               | 31,637                          | 1,461                  | (30,176)                      |
| 3502 Unemployment Insurance               | -                               | 865                    | 865                           |
| 3601 Workers' Comp Certificated           | 21,676                          | 35,073                 | 13,397                        |
| 3602 Workers' Comp Classified             | 14,051                          | 20,753                 | 6,702                         |
| 3901 Other Benefits Cert                  | 2,508                           | -                      | (2,508)                       |
| 3902 Other Benefits Class                 | 6,846                           | -                      | (6,846)                       |
| <b>TTL Employee Benefits</b>              | <b>1,555,361</b>                | <b>1,802,723</b>       | <b>247,362</b>                |
| <b>4000 - Books/Supplies/Materials</b>    |                                 |                        |                               |
| 4100 Textbooks & Core Curriculum          | 14,784                          | 25,000                 | 10,216                        |
| 4310 Materials & Supplies                 | 42,921                          | 50,000                 | 7,079                         |

**ENCORE JR / SR High School**  
**2023-24 July Budget**  
**BUDGET DETAIL & PRIOR YEAR COMPARISON**

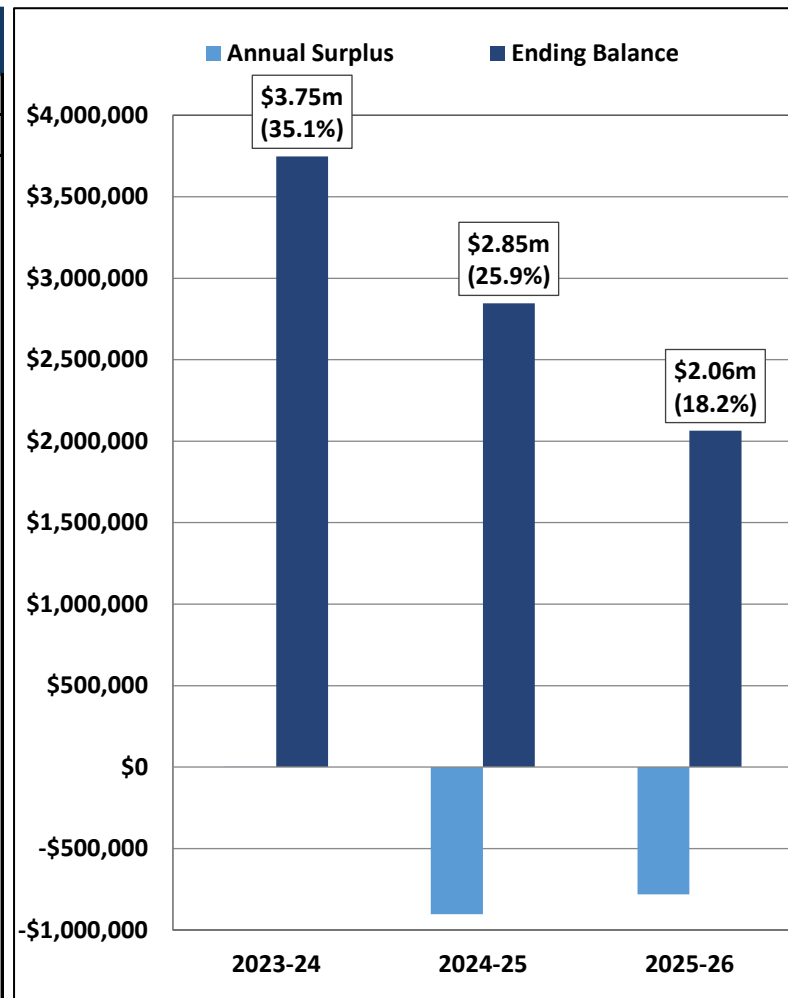
| Description                             |                                           | 2022-23<br>Estimated<br>Actuals | 2023-24 July<br>Budget | Change<br>From Prior<br>Cycle |
|-----------------------------------------|-------------------------------------------|---------------------------------|------------------------|-------------------------------|
| 4320                                    | Office Supplies                           | 23,456                          | 20,000                 | (3,456)                       |
| 4330                                    | Staff Meals & Events                      | 5,894                           | -                      | (5,894)                       |
| 4340                                    | Student Events                            | 37,063                          | 35,000                 | (2,063)                       |
| 4350                                    | Other Supplies - Materials & Supplies     | 8,305                           | 25,000                 | 16,695                        |
| 4390                                    | Other Supplies                            | 3,491                           | -                      | (3,491)                       |
| 4400                                    | Non - Capitalized Equipment               | 7,930                           | 10,000                 | 2,070                         |
| 4700                                    | School Nutrition Program                  | 244,988                         | 228,550                | (16,438)                      |
| <b>TTL Books/Supplies/Materials</b>     |                                           | <b>388,832</b>                  | <b>393,550</b>         | <b>4,717</b>                  |
| <b>5000 - Services &amp; Operations</b> |                                           |                                 |                        |                               |
| 5100                                    | Subagreements For Services                | 126,153                         | 100,000                | (26,153)                      |
| 5200                                    | Travel & Conferences                      | 4,866                           | -                      | (4,866)                       |
| 5210                                    | Mileage Reimbursements                    | 291                             | 1,000                  | 709                           |
| 5300                                    | Dues & Memberships                        | 12,755                          | 15,000                 | 2,245                         |
| 5400                                    | Insurance                                 | 399,055                         | 354,842                | (44,213)                      |
| 5500                                    | Operations & Housekeeping                 | 14,672                          | 20,000                 | 5,328                         |
| 5510                                    | Utilities (General)                       | 305,040                         | 300,000                | (5,040)                       |
| 5520                                    | Janitorial Services                       | 2,178                           | -                      | (2,178)                       |
| 5610                                    | Facility Rents & Leases                   | 1,156,061                       | 991,080                | (164,981)                     |
| 5620                                    | Equipment Leases                          | 11,510                          | 17,792                 | 6,282                         |
| 5630                                    | Maintenance & Repair                      | 108,049                         | 100,000                | (8,049)                       |
| 5635                                    | Vehicle Maintenance & Repair              | 10,345                          | 6,000                  | (4,345)                       |
| 5800                                    | Professional Services - Non - instruction | 48,046                          | 75,000                 | 26,954                        |
| 5810                                    | Legal                                     | 152,460                         | 149,708                | (2,752)                       |
| 5820                                    | Audit & CPA                               | 35,915                          | 25,925                 | (9,990)                       |
| 5825                                    | Back Office Support Provider              | 237,030                         | 135,600                | (101,430)                     |
| 5830                                    | Non - Instructional Software Licenses/Fee | 49,147                          | 45,000                 | (4,147)                       |
| 5835                                    | Field Trips - Bus Transportations         | 15,814                          | -                      | (15,814)                      |
| 5840                                    | Advertising & Recruitment                 | 39,614                          | 60,000                 | 20,386                        |
| 5850                                    | Oversight Fees                            | -                               | 77,000                 | 77,000                        |
| 5860                                    | Service Fees                              | 24,166                          | 20,000                 | (4,166)                       |
| 5861                                    | Student Fees                              | -                               | 53,542                 | 53,542                        |
| 5862                                    | SBC Tax Collector                         | 8,178                           | 8,200                  | 22                            |
| 5865                                    | General - Bus Transportation              | 741,702                         | 868,800                | 127,098                       |
| 5870                                    | Livescan Fingerprinting                   | 1,101                           | 1,000                  | (101)                         |
| 5880                                    | Instructional Vendors & Consultants       | 21,000                          | 30,000                 | 9,000                         |
| 5900                                    | Communications                            | 1,160                           | -                      | (1,160)                       |

**ENCORE JR / SR High School**  
**2023-24 July Budget**  
**BUDGET DETAIL & PRIOR YEAR COMPARISON**

| Description                          |                     | 2022-23<br>Estimated<br>Actuals | 2023-24 July<br>Budget | Change<br>From Prior<br>Cycle |
|--------------------------------------|---------------------|---------------------------------|------------------------|-------------------------------|
| 5910                                 | Telephone           | 33,456                          | 30,000                 | (3,456)                       |
| 5920                                 | Internet            | 15,854                          | 20,000                 | 4,146                         |
| 5930                                 | Postage             | 1,389                           | 3,500                  | 2,111                         |
| 5940                                 | Technology Services | -                               | 127,200                | 127,200                       |
| <b>TTL Services &amp; Operations</b> |                     | <b>3,577,009</b>                | <b>3,636,189</b>       | <b>59,180</b>                 |
| <b>6000 - Capital Outlay</b>         |                     |                                 |                        |                               |
| 6900                                 | Depreciation        | 180,000                         | 180,000                | -                             |
| <b>TTL Capital Outlay</b>            |                     | <b>180,000</b>                  | <b>180,000</b>         | <b>-</b>                      |
| <b>7000 - Other Outgo</b>            |                     |                                 |                        |                               |
| 7439                                 | 2022 Bond Repayment | 1,559,449                       | -                      | (1,559,449)                   |
| <b>TTL Other Outgo</b>               |                     | <b>1,559,449</b>                | <b>-</b>               | <b>(1,559,449)</b>            |
| <b>TTL EXPENDITURES</b>              |                     | <b>11,472,740</b>               | <b>10,664,613</b>      | <b>(808,127)</b>              |
| <b>Revenues less Expenditures</b>    |                     | <b>649,165</b>                  | <b>473</b>             | <b>(648,692)</b>              |
| <b>Beginning Fund Balance</b>        |                     | <b>3,098,194</b>                | <b>3,747,359</b>       |                               |
| <b>Net Revenues</b>                  |                     | <b>649,165</b>                  | <b>473</b>             |                               |
| <b>ENDING BALANCE</b>                |                     | <b>3,747,359</b>                | <b>3,747,832</b>       |                               |
| <b>ENDING BALANCE AS % OF OUTGO</b>  |                     | <b>32.7%</b>                    | <b>35.1%</b>           |                               |

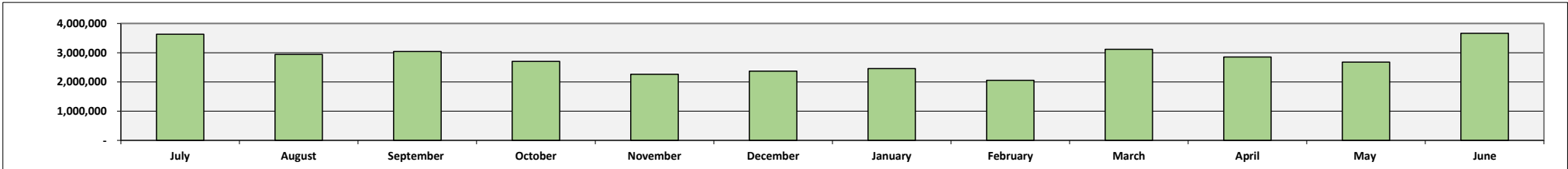
**ENCORE JR / SR High School**  
**2023-24 July Budget**  
**MULTI-YEAR PROJECTION SUMMARY**

|                                     | 2023-24              | 2024-25              | 2025-26              |
|-------------------------------------|----------------------|----------------------|----------------------|
| <b>Projected Enrollment:</b>        | <b>600</b>           | <b>630</b>           | <b>640</b>           |
| <b>Projected P-2 ADA:</b>           | <b>558.00</b>        | <b>585.90</b>        | <b>595.20</b>        |
| <b>Revenues:</b>                    |                      |                      |                      |
| General Purpose Entitlement         | \$ 7,123,997         | \$ 7,778,973         | \$ 8,170,388         |
| Federal Revenue                     | 812,558              | 536,935              | 553,043              |
| Other State Revenue                 | 1,793,531            | 1,749,973            | 1,804,484            |
| Other Local Revenue                 | 935,000              | 36,050               | 37,132               |
| <b>TTL Revenues</b>                 | <b>\$ 10,665,086</b> | <b>\$ 10,101,931</b> | <b>\$ 10,565,047</b> |
| <b>Expenditures:</b>                |                      |                      |                      |
| Certificated Salaries               | \$ 2,922,711         | \$ 3,010,392         | \$ 3,100,704         |
| Non-Certificated Salaries           | 1,729,441            | 1,781,324            | 1,834,764            |
| Benefits                            | 1,802,723            | 1,876,716            | 1,944,026            |
| Books/Supplies/Materials            | 393,550              | 405,356              | 417,517              |
| Services/Operations                 | 3,636,189            | 3,745,275            | 3,857,633            |
| Capital Outlay                      | 180,000              | 185,400              | 190,962              |
| Other Outgo                         | -                    | -                    | -                    |
| <b>TTL Expenditures</b>             | <b>\$ 10,664,613</b> | <b>\$ 11,004,463</b> | <b>\$ 11,345,606</b> |
| <b>Net Revenues</b>                 | <b>\$ 473</b>        | <b>\$ (902,532)</b>  | <b>\$ (780,559)</b>  |
| <b>Beginning Balance July 1</b>     | <b>\$ 3,747,359</b>  | <b>\$ 3,747,832</b>  | <b>\$ 2,845,299</b>  |
| <b>Ending Balance June 30</b>       | <b>\$ 3,747,832</b>  | <b>\$ 2,845,299</b>  | <b>\$ 2,064,741</b>  |
| <b>Ending Balance as % of Exp.:</b> | <b>35.1%</b>         | <b>25.9%</b>         | <b>18.2%</b>         |



**ENCORE JR / SR High School**  
**2023-24 July Budget**  
**2023-24 Projected Monthly Cash Flow Statement**

| Description                      | 2023-24 July Budget | July             | August           | September        | October          | November         | December         | January          | February         | March            | April            | May              | June             | Accruals         | Total For Year    |
|----------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>BEGINNING CASH</b>            |                     | <b>3,747,359</b> | <b>3,631,582</b> | <b>2,942,079</b> | <b>3,042,378</b> | <b>2,702,847</b> | <b>2,264,100</b> | <b>2,367,436</b> | <b>2,456,789</b> | <b>2,053,565</b> | <b>3,115,579</b> | <b>2,853,732</b> | <b>2,678,319</b> | <b>3,666,176</b> | <b>3,747,359</b>  |
| <b><u>CASH INFLOWS</u></b>       |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| <b>REVENUES</b>                  |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| LCFF State Aid                   | 4,944,045           | 247,202          | 247,202          | 444,964          | 444,964          | 444,964          | 444,964          | 444,964          | 444,964          | 444,964          | 444,964          | 444,964          | 444,964          | -                | 4,944,045         |
| Education Protection Account     | 1,960,692           | -                | -                | 490,173          | -                | -                | 490,173          | -                | -                | 490,173          | -                | -                | 490,173          | -                | 1,960,692         |
| In-Lieu-Of Property Taxes        | 219,260             | -                | 13,156           | 26,311           | 17,541           | 17,541           | 17,541           | 17,541           | 17,541           | 30,696           | 15,348           | 15,348           | 15,348           | 15,348           | 219,260           |
| Federal Revenues                 | 812,558             | -                | -                | 116,080          | 54,171           | 54,171           | 116,080          | 54,171           | 54,171           | 116,080          | 54,171           | 54,171           | 116,080          | 23,216           | 812,558           |
| Other State Revenues             | 1,793,531           | 24,758           | 24,758           | 64,373           | 173,588          | 64,373           | 64,373           | 564,820          | 64,373           | 64,373           | 98,856           | 114,373          | 436,028          | 34,484           | 1,793,531         |
| Other Local Revenues             | 935,000             | -                | 10,000           | -                | -                | 10,000           | -                | -                | -                | 900,000          | -                | 10,000           | 5,000            | -                | 935,000           |
| <b>TTL CASH INFLOWS</b>          | <b>10,665,086</b>   | <b>271,961</b>   | <b>295,116</b>   | <b>1,141,901</b> | <b>690,264</b>   | <b>591,048</b>   | <b>1,133,130</b> | <b>1,081,496</b> | <b>581,048</b>   | <b>2,046,286</b> | <b>613,339</b>   | <b>638,856</b>   | <b>1,507,593</b> | <b>73,048</b>    | <b>10,665,086</b> |
| <b>EXPENDITURES</b>              |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| All Certificated Salaries        | 2,922,711           | 58,454           | 271,812          | 271,812          | 271,812          | 271,812          | 271,812          | 271,812          | 271,812          | 271,812          | 271,812          | 271,812          | 146,136          | -                | 2,922,711         |
| All Classified Salaries          | 1,729,441           | 69,178           | 155,650          | 155,650          | 155,650          | 155,650          | 155,650          | 155,650          | 155,650          | 155,650          | 155,650          | 155,650          | 103,766          | -                | 1,729,441         |
| All Benefits                     | 1,802,723           | 49,458           | 165,643          | 165,643          | 165,643          | 165,643          | 165,643          | 165,643          | 165,643          | 165,643          | 165,643          | 165,643          | 96,838           | -                | 1,802,723         |
| All Materials & Supplies         | 393,550             | 19,677           | 55,097           | 39,355           | 27,548           | 27,548           | 27,548           | 35,419           | 27,548           | 27,548           | 27,548           | 39,355           | 27,548           | 11,806           | 393,550           |
| All Services and Operations      | 3,636,189           | 145,448          | 290,895          | 363,619          | 363,619          | 363,619          | 363,619          | 363,619          | 363,619          | 363,619          | 254,533          | 181,809          | 145,448          | 72,724           | 3,636,189         |
| All Capital Outlay/Depreciation  | 180,000             | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 180,000          | 180,000           |
| All Other Outgo                  | -                   | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                 |
| <b>TTL CASH OUTFLOWS</b>         | <b>10,664,613</b>   | <b>342,215</b>   | <b>939,097</b>   | <b>996,078</b>   | <b>984,272</b>   | <b>984,272</b>   | <b>984,272</b>   | <b>992,143</b>   | <b>984,272</b>   | <b>984,272</b>   | <b>875,186</b>   | <b>814,269</b>   | <b>519,736</b>   | <b>264,530</b>   | <b>10,664,613</b> |
| <b>NET REVENUES</b>              | <b>473</b>          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | <b>473</b>        |
| Accounts Receivable (net change) |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                 |
| Accounts Payable (net change)    |                     | (45,523)         | (45,523)         | (45,523)         | (45,523)         | (45,523)         | (45,523)         |                  |                  |                  |                  |                  |                  |                  | (273,138)         |
| Fixed Asset Acquisitions         |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                 |
| Other Cash Inflows/Outflows      |                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | -                 |
| <b>NET INFLOWS/OUTFLOWS</b>      |                     | <b>(45,523)</b>  | <b>(45,523)</b>  | <b>(45,523)</b>  | <b>(45,523)</b>  | <b>(45,523)</b>  | <b>(45,523)</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |                  | <b>(273,138)</b>  |
| <b>ENDING CASH BALANCE</b>       |                     | <b>3,631,582</b> | <b>2,942,079</b> | <b>3,042,378</b> | <b>2,702,847</b> | <b>2,264,100</b> | <b>2,367,436</b> | <b>2,456,789</b> | <b>2,053,565</b> | <b>3,115,579</b> | <b>2,853,732</b> | <b>2,678,319</b> | <b>3,666,176</b> |                  |                   |
| <b>Days Cash On Hand</b>         |                     | <b>126</b>       | <b>102</b>       | <b>106</b>       | <b>94</b>        | <b>79</b>        | <b>82</b>        | <b>86</b>        | <b>71</b>        | <b>108</b>       | <b>99</b>        | <b>93</b>        | <b>128</b>       |                  |                   |



**ENCORE JR / SR High School**  
**2023-24 July Budget**  
**2024-25 Projected Monthly Cash Flow Statement**

| Description                      | 2024-25 Budget    | July             | August           | September        | October          | November         | December         | January          | February         | March            | April            | May              | June             | Accruals       | Total For Year    |
|----------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|-------------------|
| <b>BEGINNING CASH</b>            |                   | 3,666,176        | 3,538,569        | 2,945,428        | 3,139,709        | 2,833,590        | 2,431,408        | 2,594,596        | 2,662,101        | 2,249,419        | 2,436,916        | 2,169,873        | 1,985,715        | 2,992,948      | 3,666,176         |
| <b><u>CASH INFLOWS</u></b>       |                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                   |
| <b>REVENUES</b>                  |                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                   |
| LCFF State Aid                   | 5,408,909         | 270,445          | 270,445          | 486,802          | 486,802          | 486,802          | 486,802          | 486,802          | 486,802          | 486,802          | 486,802          | 486,802          | 486,802          | -              | 5,408,909         |
| Education Protection Account     | 2,139,841         | -                | -                | 534,960          | -                | -                | 534,960          | -                | -                | 534,960          | -                | -                | 534,960          | -              | 2,139,841         |
| In-Lieu-Of Property Taxes        | 230,223           | -                | 13,156           | 26,311           | 17,541           | 17,541           | 17,541           | 17,541           | 17,541           | 34,351           | 17,175           | 17,175           | 17,175           | 17,175         | 230,223           |
| Federal Revenues                 | 536,935           | -                | -                | 76,705           | 35,796           | 35,796           | 76,705           | 35,796           | 35,796           | 76,705           | 35,796           | 35,796           | 76,705           | 15,341         | 536,935           |
| Other State Revenues             | 1,749,973         | 24,157           | 24,157           | 62,810           | 169,373          | 62,810           | 62,810           | 551,103          | 62,810           | 62,810           | 96,456           | 111,595          | 425,438          | 33,646         | 1,749,973         |
| Other Local Revenues             | 36,050            | -                | 10,500           | -                | -                | 10,500           | -                | -                | -                | 7,500            | -                | 5,000            | 2,550            | -              | 36,050            |
| <b>TTL CASH INFLOWS</b>          | <b>10,101,931</b> | <b>294,603</b>   | <b>318,258</b>   | <b>1,187,588</b> | <b>709,511</b>   | <b>613,448</b>   | <b>1,178,817</b> | <b>1,091,241</b> | <b>602,948</b>   | <b>1,203,127</b> | <b>636,228</b>   | <b>656,368</b>   | <b>1,543,631</b> | <b>66,162</b>  | <b>10,101,931</b> |
| <b>EXPENDITURES</b>              |                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                |                   |
| All Certificated Salaries        | 3,010,392         | 60,208           | 279,966          | 279,966          | 279,966          | 279,966          | 279,966          | 279,966          | 279,966          | 279,966          | 279,966          | 279,966          | 150,520          | -              | 3,010,392         |
| All Classified Salaries          | 1,781,324         | 71,253           | 160,319          | 160,319          | 160,319          | 160,319          | 160,319          | 160,319          | 160,319          | 160,319          | 160,319          | 160,319          | 106,879          | -              | 1,781,324         |
| All Benefits                     | 1,876,716         | 51,488           | 172,442          | 172,442          | 172,442          | 172,442          | 172,442          | 172,442          | 172,442          | 172,442          | 172,442          | 172,442          | 100,813          | -              | 1,876,716         |
| All Materials & Supplies         | 405,356           | 20,268           | 56,750           | 40,536           | 28,375           | 28,375           | 28,375           | 36,482           | 28,375           | 28,375           | 28,375           | 40,536           | 28,375           | 12,161         | 405,356           |
| All Services and Operations      | 3,745,275         | 149,811          | 299,622          | 374,527          | 374,527          | 374,527          | 374,527          | 374,527          | 374,527          | 374,527          | 262,169          | 187,264          | 149,811          | 74,905         | 3,745,275         |
| All Capital Outlay/Depreciation  | 185,400           | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | 185,400        | 185,400           |
| All Other Outgo                  | -                 | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -                | -              | -                 |
| <b>TTL CASH OUTFLOWS</b>         | <b>11,004,463</b> | <b>353,027</b>   | <b>969,099</b>   | <b>1,027,790</b> | <b>1,015,630</b> | <b>1,015,630</b> | <b>1,015,630</b> | <b>1,023,737</b> | <b>1,015,630</b> | <b>1,015,630</b> | <b>903,271</b>   | <b>840,527</b>   | <b>536,397</b>   | <b>272,466</b> | <b>11,004,463</b> |
|                                  | <b>(902,532)</b>  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                | <b>(902,532)</b>  |
| Accounts Receivable (net change) |                   | 15,348           | 57,699           | 34,484           |                  |                  |                  |                  |                  |                  |                  |                  |                  |                | 107,531           |
| Accounts Payable (net change)    |                   | (84,530)         |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                | (84,530)          |
| Fixed Asset Acquisitions         |                   | -                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                | -                 |
| Other Cash Inflows/Outflows      |                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                | -                 |
| <b>NET INFLOWS/OUTFLOWS</b>      |                   | <b>(69,182)</b>  | <b>57,699</b>    | <b>34,484</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         |                | <b>23,001</b>     |
| <b>ENDING CASH BALANCE</b>       |                   | <b>3,538,569</b> | <b>2,945,428</b> | <b>3,139,709</b> | <b>2,833,590</b> | <b>2,431,408</b> | <b>2,594,596</b> | <b>2,662,101</b> | <b>2,249,419</b> | <b>2,436,916</b> | <b>2,169,873</b> | <b>1,985,715</b> | <b>2,992,948</b> |                |                   |
| <b>Days Cash On Hand</b>         |                   | <b>119</b>       | <b>99</b>        | <b>106</b>       | <b>96</b>        | <b>82</b>        | <b>88</b>        | <b>90</b>        | <b>76</b>        | <b>82</b>        | <b>73</b>        | <b>67</b>        | <b>101</b>       |                |                   |

