

CHARTER SCHOOL CERTIFICATION

To the authorizing/oversight district:
2020-21 CHARTER SCHOOL INTERIM REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Printed Name: Denise Griffin Title: CEO

CERTIFICATION OF FINANCIAL CONDITION:

() POSITIVE As the Charter School Official, I certify that this Charter will be able to meet its financial obligations for the current fiscal year and two subsequent fiscal years.
() QUALIFIED As the Charter School Official, I certify that this Charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
() NEGATIVE As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for remainder of the fiscal year or for the subsequent fiscal year.

To the County Superintendent of Schools:
2020-21 CHARTER SCHOOL INTERIM REPORT -- ALTERNATIVE FORM: This report has been reviewed pursuant to Education Code 47604.32(a) is hereby filed with the County Superintendent pursuant to Education Code Section

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)
Printed Name: _____ Title: _____

() POSITIVE I have reviewed the report and concur with the Positive Statement or () NOT POSITIVE Attached is copy of Letter to Charter Indicating Findings

2020-21 CHARTER SCHOOL INTERIM REPORT -- ALTERNATIVE FORM: This report has been received by the County Superintendent of Schools pursuant to Education Code Section 47604.33(1).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

For additional information on the budget report, please contact:

For Approving Entity:

Name _____
Title _____
Telephone _____
E-mail address _____

For Charter School:

Denise Griffin
Name
CEO
Title
760-956-2632
Telephone
dq@officerteam.com
E-mail address

**Charter Schools
Interim Check List**

Rev. 6/8/2021

**Encore High School for the Performing & Visual Arts
35-75044-01166707**

On or before December 15 (1st) Interim Report to Authorizing District (***Coordinate due date with District***)

On or before March 15 (2nd) Interim Report to Authorizing District (***Coordinate due date with District***)

Electronic - Required

CHARTER 2020-21 Budget/Interim Reporting Worksheet (all Budget tabs completed):

- Interim - Certification
- Interim - ADA Projections
- Interim- Assumptions
- Interim - Unrestricted MYP
- Interim - Restricted MYP
- Interim - Summary MYP
- Interim - Debt (sheet has a field to report if No Debt)
- Interim - Cash Flow Year 1
- Interim - Cash Flow Year 2

LCFF calculator (using the most recent FCMAT release*)

Hard Copy - Minimum Requirement (authorizing District may require additional documents):

Interim - Certification ***Signed***

* Be sure to use the most recent version of the calculator at:

<http://fcmat.org/local-control-funding-formula-resources/>

Charter School Attendance CHARTER NAME: Encore High School for the Performing & Visual Arts
CHARTER #: 971

Fiscal Year 2020-21 First Interim Report
Projected ADA as of October 31, 2020

Rev. 6/8/2021

Charter Approving Entity: Hesperia Unified School District	Line	2019-20		2020-21 Adopted Budget			2020-21 First Interim			2021-22 First Interim			2022-23 First Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Non Classroom Funding Determination Rate*		100%													
TKK-3:															
Regular ADA	A-1	-		-											
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	-	-	-	-		-	-		-	-		-	-	
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
ADA for Students in Transitional Kindergarten (Lines A-1, A-3, A-5, and A-7, TKK-3 Column, First Year ADA Only)	B-1	-		-											
Grades 4-6															
Regular ADA	A-1	-		-											
Classroom-based ADA included in A-1	A-2	-		-											
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	-	-	-	-		-	-		-	-		-	-	
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	-	-	-	-		-	-		-	-		-	-	
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	-	-	-	-		-	-		-	-		-	-	
Grades 7-8															
Regular ADA	A-1	342.10		323.00		-5.58%	342.10		5.91%	296.96		-13.19%	315.52		6.25%
Classroom-based ADA included in A-1	A-2	339.92		313.00		-7.92%	342.10		9.30%	296.96		-13.19%	315.52		6.25%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	342.10	-	323.00	-	-5.58%	342.10		5.91%	296.96		-13.19%	315.52		6.25%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	339.92	339.92	313.00	313.00	-7.92%	342.10	342.10	9.30%	296.96	296.96	-13.19%	315.52	315.52	6.25%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	2.18	2.18	10.00	10.00	358.72%	-	-		-	-		-	-	

Charter School Attendance CHARTER NAME: Encore High School for the Performing & Visual Arts
CHARTER #: 971

Fiscal Year 2020-21 First Interim Report
Projected ADA as of October 31, 2020

Rev. 6/8/2021

Charter Approving Entity: Hesperia Unified School District	Line	2019-20		2020-21 Adopted Budget			2020-21 First Interim			2021-22 First Interim			2022-23 First Interim		
		Actual ADA P-2	Funded ADA *	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Period	Projected ADA P-2	Funded ADA *	% Change over Prior Year	Projected ADA P-2	Funded ADA *	% Change over Prior Year
Grades 9-12															
Regular ADA	A-1	557.17		527.00		-5.41%	557.17		5.72%	556.80		-0.07%	566.08		1.67%
Classroom-based ADA included in A-1	A-2	543.56		517.00		-4.89%	557.17		7.77%	556.80		-0.07%	566.08		1.67%
Extended Year Special Ed	A-3	-		-											
Classroom-based ADA included in A-3	A-4	-		-											
Special Ed - NPS	A-5	-		-											
Classroom-based ADA included in A-5	A-6	-		-											
Extended Year Special Ed - NPS	A-7	-		-											
Classroom-based ADA included in A-7	A-8	-		-											
ADA Totals (A-1, A3, A5, A7)	A-9	557.17	-	527.00	-	-5.41%	557.17		5.72%	556.80		-0.07%	566.08		1.67%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	543.56	543.56	517.00	517.00	-4.89%	557.17	557.17	7.77%	556.80	556.80	-0.07%	566.08	566.08	1.67%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	13.61	13.61	10.00	10.00	-26.52%	-	-		-	-		-	-	
Totals															
Regular ADA	A-1	899.27		850.00		-5.48%	899.27		5.80%	853.76		-5.06%	881.60		3.26%
Classroom-based ADA included in A-1	A-2	883.48		830.00		-6.05%	899.27		8.35%	853.76		-5.06%	881.60		3.26%
Extended Year Special Ed	A-3	-		-			-			-			-		
Classroom-based ADA included in A-3	A-4	-		-			-			-			-		
Special Ed - NPS	A-5	-		-			-			-			-		
Classroom-based ADA included in A-5	A-6	-		-			-			-			-		
Extended Year Special Ed - NPS	A-7	-		-			-			-			-		
Classroom-based ADA included in A-7	A-8	-		-			-			-			-		
ADA Totals (A-1, A3, A5, A7)	A-9	899.27	-	850.00	-	-5.48%	899.27		5.80%	853.76		-5.06%	881.60		3.26%
Classroom-based ADA Totals (A-2, A-4, A-6, A-8)	A-10	883.48	883.48	830.00	830.00	-6.05%	899.27	899.27	8.35%	853.76	853.76	-5.06%	881.60	881.60	3.26%
Non classroom-based ADA Totals (Difference of A-9 and A-10)	A-11	15.79	15.79	20.00	20.00	26.66%	-	-		-	-		-	-	
Total Funded ADA		-	899.27	-	850.00			899.27			853.76			881.60	

* For non-classroom, P-2 ADA multiplied by Funding Determination %. Use this amount in the LCFF calculator and any other ADA based revenue calculations.

CHARTER NAME: Encore High School for the Performing & Visual Arts
 CDS #: 35-75044-01166707
 CHARTER #: 971

Fiscal Year 2020-21 First Interim Report

Rev. 6/8/2021

ASSUMPTIONS:	2020-21	2021-22	Change	2022-23	Change
Local Control Funding (LCFF) - BAS/FCMAT Calculator:					
COLA (on Base)	0.00%	0.00%	0.00%	0.00%	0.00%
Gap Funding Rate	100.00%	100.00%	0.00%	100.00%	0.00%
LCFF before COE tfr, Choice, & Charter supp. (FCMAT Calc, Calculator tab)	\$ 9,268,263	\$ 8,833,165	-4.69%	\$ 9,136,941	3.44%
LCAP: Public Hearing Date (mm/dd/yyyy) (if applicable)					
Board Approval Date (mm/dd/yyyy)					
Lottery Allocation Amount Per ADA:					
Unrestricted	\$ 150	\$ 150	\$ -	\$ 150	\$ -
Restricted	\$ 49	\$ 49	\$ -	\$ 49	\$ -
ADA/Enrollment:					
Total Non-Classroom Based (Independent Study) ADA	0.00	0.00	0.00	0.00	0.00
Total Funded Non-Classroom Based (Independent Study) ADA	0.00	0.00	0.00	0.00	0.00
Total Classroom Based ADA	899.27	853.76	-45.51	881.60	27.84
Total Funded P-2 Attendance	899.27	853.76	-45.51	881.60	27.84
Estimated Enrollment PY CBEDS Certified Enrollment	969	870	920	950	30.00
Enrollment Growth Over Prior Year	-10.22%	5.75%		3.26%	
ADA to Enrollment Ratio 2019-20 0.928039216	103.36%	92.80%		92.80%	
Unduplicated Count PY CBEDS Certified Unduplicated Count	570	526	556	574	18.00
Unduplicated Pupil % (one year, not rolling) PY 58.82%	60.46%	60.43%		60.42%	
Certificated Salaries and Benefits:					
Number of Teachers (FTE)	31.00	31.93	0.93	32.89	0.96
Classroom Staffing Ratio - Students per FTE	28.06	28.81	0.75	28.88	0.07
Teachers Increased/(Decreased) for projected Enrollment change over PY			0.00		0.00
Average Teacher Cost (Salary and Benefits)	\$ 77,195	\$ 79,511	3.00%	\$ 81,896	3.00%
Step and Column Increase (Total Annual Cost)	\$ 2,316	\$ 2,385	3.00%	\$ 2,385	3.00%
Health and Welfare Cost per Employee	\$ 7,263	\$ 7,481	3.00%	\$ 7,705	3.00%
Retirement Cost per Employee	\$ 8,910	\$ 9,177	3.00%	\$ 9,452	3.00%
Facilities:					
Rent	\$ 1,152,803	\$ 1,152,803	0.00%	\$ 1,152,803	0.00%
Electricity	\$ 154,090	\$ 154,090	0.00%	\$ 154,090	0.00%
Heating (gas)					
Other					
Administrative Service Agreements:					
1.00% Oversight Fees to Sponsor	\$ 92,683	\$ 88,332	-4.69%	\$ 91,369	3.44%
Administrative Service Contract	\$ 296,592	\$ 293,448	-1.06%	\$ 291,834	-0.55%
Other Contracted Costs					
List Noteworthy Assumptions for other 1st Interim line items: (Books, Supplies, Services, Capital Outlay, Debt, etc.)					
See Board Presentation					

Fiscal Year 2020-21 First Interim Report
 Unrestricted MYP

Rev. 6/8/2021

DESCRIPTION	Adopted Budget 2020-21	First Interim Actual thru October 31, 2020	First Interim Projected Budget 2020-21	Percent Change	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change		
REVENUES										
LCFF Sources										
LCFF	8011	6,553,851	1,337,942	7.19%	7,570,540	7.76%	7,833,143	3.47%		
EPA	8012	1,179,482	476,426	61.57%	942,508	-50.54%	973,242	3.26%		
State Aid - Prior Year	8019	-	-							
In Lieu Property Taxes	8096	333,170		1.20%	320,117	-5.06%	330,556	3.26%		
Federal	8100-8299	-	-		-		-			
State										
Lottery - Unrestricted	8560	123,630	-	13.96%	133,758	-5.06%	138,119	3.26%		
Lottery - Prop 20 - Restricted	8560									
Other State Revenue	8300-8599	31,882	3,546	11.12%	31,882	-10.01%	31,882	0.00%		
Local										
Interest	8660	-	16		25	0.00%	25	0.00%		
AB602 Local Special Education Transfer	8792									
Other Local Revenues	8600-8799	50,000	51,809	872.47%	56,474	-88.39%	56,476	0.00%		
Total Revenues		\$ 8,272,015	\$ 1,869,739	20.05%	\$ 9,930,841	20.05%	\$ 9,055,304	-8.82%	\$ 9,363,443	3.40%
EXPENDITURES										
Certificated Salaries	1000-1999	1,897,282	515,383	-0.56%	2,040,362	8.15%	2,046,669	0.31%		
Classified Salaries	2000-2999	1,676,643	514,837	20.34%	2,017,721	1.12%	2,056,445	0.79%		
Benefits	3000-3999	1,264,914	382,757	17.36%	1,458,063	-1.78%	1,444,928	-0.90%		
Books & Supplies	4000-4999	167,169	18,411	246.65%	56,700	-90.22%	13,271	-76.59%		
Contracts & Services	5000-5999	2,680,807	819,765	-14.40%	2,324,237	1.28%	2,300,711	-1.01%		
Capital Outlay	6000-6599	176,828	-	1.58%	159,145	-11.40%	143,231	-10.00%		
Other Outgo	7100-7299	-	48,362		3,447		-			
Debt Service (see Debt Form)	7400-7499	3,394	-		-		-			
Total Expenditures		\$ 7,867,037	\$ 2,299,515	7.36%	\$ 8,078,874	-4.35%	\$ 8,005,255	-0.91%		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES										
		\$ 404,978	\$ (429,776)	266.60%	\$ 1,484,650	266.60%	\$ 976,429	-34.23%	\$ 1,358,189	39.10%
OTHER SOURCES & USES										
Other Sources/Contributions to Restricted Programs	8900	(325,709)	-	(652,288)		(663,289)	(1,078,281)			
Other Uses	7600	-	-	-						
Net Sources & Uses		\$ (325,709)	\$ -	\$ (652,288)		\$ (663,289)	\$ (1,078,281)			
NET INCREASE (DECREASE) IN FUND BALANCE										
		\$ 79,269	\$ (429,776)	950.05%	\$ 832,362	950.05%	\$ 313,140	-62.38%	\$ 279,907	-10.61%

Fiscal Year 2020-21 First Interim Report
 Unrestricted MYP

Rev. 6/8/2021

DESCRIPTION	Adopted Budget 2020-21	First Interim Actual thru October 31, 2020	First Interim Projected Budget 2020-21	Percent Change	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change
FUND BALANCE, RESERVES								
Beginning Balance at Adopted Budget	9791	512,199	512,199					
Adjustments for Unaudited Actuals	9792		(321,637)	(321,637)				
Beg Fund Balance at Unaudited Actuals			190,563	190,563				
Adjustments for Audit	9793		-	-				
Adjustments for Restatements	9795	-	-	-				
Beginning Fund Balance as per Audit Report +/- Restatements			190,563	190,563		1,022,924	1,336,064	
Ending Balance	9790	\$ 591,468	\$ (239,214)	\$ 1,022,924	72.95%	\$ 1,336,064	30.61%	\$ 1,615,972 20.95%
Components of Ending Fund Balance (Budget):								
a. Nonspendable								
Revolving Cash	9711	-	-	-				
Stores	9712	-	-	-				
Prepaid Expenditures	9713	-	-	-				
All Others	9719	-	-	-				
b. Restricted								
c. Committed								
Committed - Stabilization Arrangements	9750	-	-	-				
Committed - Other	9760	-	-	-				
d. Assignments								
e. Unassigned								
Reserve for Economic Uncertainties	9789	591,468	(239,214)	1,022,924	72.95%	1,336,064	30.61%	1,615,972 20.95%
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	-	-	-		-	-	

Fiscal Year 2020-21 First Interim Report
 Unrestricted MYP

Rev. 6/8/2021

DESCRIPTION	Adopted Budget 2020-21	First Interim Actual thru October 31, 2020	First Interim Projected Budget 2020-21	Percent Change	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change
ASSUMPTIONS FOR UNRESTRICTED PROGRAMS:								
LIST FEDERAL UNRESTRICTED REVENUES (MOST FEDERAL PROGRAM REVENUES ARE RESTRICTED AND SHOULD BE ON RESTRICTED SHEET)								
1	-							
2	-							
3	-							
4	-							
5	-							
6	-							
7	-							
8	-							
9	-							
Total Federal Awards Budgeted:	\$ -	\$ -	\$ -		\$ -		\$ -	
Lottery Unrestricted Allocation per ADA			\$ 150.00		\$ 150.00		\$ 150.00	
Lottery Unrestricted Estimated Award			\$ 140,888		\$ 133,758	-5.06%	\$ 138,119	3.26%
LIST UNRESTRICTED STATE FUNDS BUDGETED IN OTHER STATE								
1 Mandate Block Grant	31,882	-	31,882	0.00%	31,882	0.00%	31,882	0.00%
2 P/Y Lottery Unrestricted	-	3,546	3,546		-		-	
3	-							
4	-							
5	-							
6	-							
7	-							
8	-							
9	-							
10	-							
11	-							
12	-							
13	-							
14	-							
15	-							
16	-							
17	-							
18	-							
Total Other State Revenue Funds Budgeted:	\$ 31,882	\$ 3,546	\$ 35,428	11.12%	\$ 31,882	-10.01%	\$ 31,882	0.00%
LIST OTHER UNRESTRICTED LOCAL REVENUES BUDGETED IN "Other Local Revenues"								
1 Lab & Local Donations	50,000	51,809	51,800	3.60%	56,474	9.02%	56,476	0.00%
2 Transfer of Riverside Net Assets	-		434,437					
3	-							
4	-							
5	-							
6	-							
Total Other Local Revenue Funds Budgeted:	\$ 50,000	\$ 51,809	\$ 486,237	872.47%	\$ 56,474	-88.39%	\$ 56,476	0.00%

Fiscal Year 2020-21 First Interim Report
 Restricted MYP

Rev. 6/8/2021

DESCRIPTION	Adopted Budget 2020-21	First Interim Actual thru October 31 2020	First Interim Projected Budget 2020-21	Percent Change	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change
REVENUES								
LCFF Sources								
LCFF	8011							
EPA	8012							
State Aid - Prior Year	8019							
In Lieu Property Taxes	8096							
Federal	8100-8299	1,289,057	721,018		1,121,592	(0)	846,217	-24.55%
State								
Lottery - Unrestricted	8560							
Lottery - Prop 20 - Restricted	8560	21,049	-		46,023	1	43,694	-5.06%
Other State Revenue	8300-8599	1,445,772	55,146		1,300,684	(0)	1,323,694	1.77%
Local								
Interest	8660	-	-		-		-	
AB602 Local Special Education Transfer	8792	-	-		-		-	
Other Local Revenues	8600-8799	6,500	-		-		-	
Total Revenues		\$ 2,762,378	\$ 776,164		\$ 2,468,299	-10.65%	\$ 2,213,605	-10.32%
EXPENDITURES								
Certificated Salaries	1000-1999	762,211	164,820		704,834	-7.53%	704,834	0.00%
Classified Salaries	2000-2999	673,572	66,874		320,733	-52.38%	320,733	0.00%
Benefits	3000-3999	508,164	83,642		397,837	-21.71%	397,837	0.00%
Books & Supplies	4000-4999	67,158	11,647		324,300	382.89%	324,300	0.00%
Contracts & Services	5000-5999	1,076,983	8,693		1,187,722	10.28%	1,129,190	-4.93%
Capital Outlay	6000-6599	-	-		-		-	
Other Outgo	7100-7299	-	-		-		-	
Debt Service (see Debt Form)	7400-7499	-	-		-		-	
Total Expenditures		\$ 3,088,087	\$ 335,675		\$ 2,935,426	-4.94%	\$ 2,876,894	-1.99%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$ (325,709)	\$ 440,489		\$ (467,127)		\$ (663,289)	
OTHER SOURCES & USES								
Other Sources/Contributions to Restricted Programs	8900	325,709	-		652,288	100.27%	663,289	1.69%
Other Uses	7600	-	-		-		-	
Net Sources & Uses		\$ 325,709	\$ -		\$ 652,288	100.27%	\$ 663,289	1.69%
NET INCREASE (DECREASE) IN FUND BALANCE		\$ -	\$ 440,489		\$ 185,161		\$ -	

Fiscal Year 2020-21 First Interim Report
 Restricted MYP

Rev. 6/8/2021

DESCRIPTION	Adopted Budget 2020-21	First Interim Actual thru October 31 2020	First Interim Projected Budget 2020-21	Percent Change	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change
FUND BALANCE, RESERVES								
Beginning Balance at Adopted Budget	9791	-	-	-				
Adjustments for Unaudited Actuals	9792		(185,161)	(185,161)				
Beg Fund Balance at Unaudited Actuals			(185,161)	(185,161)				
Adjustments for Audit	9793							
Adjustments for Restatements	9795	-						
Beginning Fund Balance as per Audit Report +/- Restatements			(185,161)	(185,161)		-	-	-
Ending Balance	\$ -	\$ 255,328	\$ -		\$ -		\$ -	
Components of Ending Fund Balance (Budget):								
a. Nonspendable								
Revolving Cash	9711							
Stores	9712							
Prepaid Expenditures	9713							
All Others	9719							
b. Restricted	9740	-	255,328	-	-		-	
c. Committed								
Committed - Stabilization Arrangements	9750							
Committed - Other	9760							
d. Assignments	9780							
e. Unassigned								
Reserve for Economic Uncertainties	9789							
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790							

Fiscal Year 2020-21 First Interim Report
 Restricted MYP

Rev. 6/8/2021

DESCRIPTION	Adopted Budget 2020-21	First Interim Actual thru October 31 2020	First Interim Projected Budget 2020-21	Percent Change	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change
ASSUMPTIONS RESTRICTED PROGRAMS:								
LIST FEDERAL RESTRICTED REVENUES								
1 ESSA (Title I-IV)	233,200		279,569	19.88%	397,531	42.19%	297,095	-25.26%
2 IDEA SPED	138,169		138,169	0.00%	141,623	2.50%	145,164	2.50%
3 NSLP	67,500		44,500	-34.07%	45,613	2.50%	46,753	2.50%
4 CARES Act (ESSER, LLM)	850,188	721,018	659,354	-22.45%	261,450	-60.35%		
5	-							
6	-							
7	-							
8	-							
9	-							
Total Federal Awards Budgeted:	\$ 1,289,057	\$ 721,018	\$ 1,121,592	(\$0.13)	\$ 846,217	-24.55%	\$ 489,012	(\$0)
Lottery Prop 20 Restricted Allocation per ADA	\$ 23.71		\$ 49.00		\$ 49.00		\$ 49.00	
Lottery Estimated Prop 20 Restricted Award	\$ 21,049		\$ 46,023	118.65%	\$ 43,694	-5.06%	\$ 45,119	3.26%
LIST RESTRICTED STATE FUNDS BUDGETED IN "Other State Revenue"								
1 AB 602	407,422	55,146	414,704	1.79%	433,366	4.50%	452,867	4.50%
2 State Lunch	9,000		3,000	-66.67%	3,000	0.00%	3,000	0.00%
3 Charter School Facility Grant Program	1,029,350		882,980	-14.22%	887,328	0.49%	894,922	0.86%
4	-							
5	-							
6	-							
7	-							
8	-							
9	-							
10	-							
11	-							
12	-							
13	-							
14	-							
15	-							
16	-							
17	-							
18	-							
Total Other State Revenue Funds Budgeted:	\$ 1,445,772	\$ 55,146	\$ 1,300,684	-10.04%	\$ 1,323,694	1.77%	\$ 1,350,789	\$0
LIST OTHER RESTRICTED LOCAL REVENUES BUDGETED in "Other Local Revenues"								
1 Student Lunch	6,500							
2	-							
3	-							
4	-							
5	-							
6	-							
Total Other Local Revenue Funds Budgeted:	\$ 6,500	\$ -	\$ -		\$ -		\$ -	

Fiscal Year 2020-21 First Interim Report
 Summary MYP

Rev. 6/8/2021

DESCRIPTION	Adopted Budget 2020-21	First Interim Actual thru October 31, 2020	First Interim Projected Budget 2020-21	Percent Change	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	
REVENUES									
LCFF Sources									
LCFF	8011	6,553,851	1,337,942	7.19%	7,570,540	7.76%	7,833,143	3.47%	
EPA	8012	1,179,482	476,426	61.57%	942,508	-50.54%	973,242	3.26%	
State Aid - Prior Year	8019	-	-	-	-	-	-	-	
In Lieu Property Taxes	8096	333,170	-	337,181	1.20%	320,117	-5.06%	330,556	3.26%
Federal	8100-8299	1,289,057	721,018	1,121,592	-12.99%	846,217	-24.55%	489,012	-42.21%
State									
Lottery - Unrestricted	8560	123,630	-	140,888	13.96%	133,758	-5.06%	138,119	3.26%
Lottery - Prop 20 - Restricted	8560	21,049	-	46,023	118.65%	43,694	-5.06%	45,119	3.26%
Other State Revenue	8300-8599	1,477,654	58,692	1,336,112	-9.58%	1,355,576	1.46%	1,382,671	2.00%
Local									
Interest	8660	-	16	25	-	25	0.00%	25	0.00%
AB602 Local Special Education Transfer	8792	-	-	-	-	-	-	-	
Other Local Revenues	8600-8799	56,500	51,809	486,237	760.60%	56,474	-88.39%	56,476	0.00%
Total Revenues		\$ 11,034,393	\$ 2,645,903	\$ 12,399,140	12.37%	\$ 11,268,909	-9.12%	\$ 11,248,363	-0.18%
EXPENDITURES									
Certificated Salaries	1000-1999	2,659,493	680,203	2,591,421	-2.56%	2,745,196	5.93%	2,772,648	1.00%
Classified Salaries	2000-2999	2,350,215	581,712	2,338,454	-0.50%	2,361,100	0.97%	2,386,800	1.09%
Benefits	3000-3999	1,773,078	466,398	1,882,316	6.16%	1,855,900	-1.40%	1,854,700	-0.06%
Books & Supplies	4000-4999	234,327	30,057	903,782	285.69%	381,000	-57.84%	347,300	-8.85%
Contracts & Services	5000-5999	3,757,790	828,458	3,482,575	-7.32%	3,453,427	-0.84%	3,463,777	0.30%
Capital Outlay	6000-6599	176,828	-	179,622	1.58%	159,145	-11.40%	143,231	-10.00%
Other Outgo	7100-7299	-	48,362	3,447	-	-	-	-	
Debt Service (see Debt Form)	7400-7499	3,394	-	-	-	-	-	-	
Total Expenditures		\$ 10,955,124	\$ 2,635,190	\$ 11,381,617	3.89%	\$ 10,955,769	-3.74%	\$ 10,968,456	0.12%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES									
		\$ 79,269	\$ 10,712	\$ 1,017,522	1183.64%	\$ 313,140	-69.23%	\$ 279,907	-10.61%
OTHER SOURCES & USES									
Other Sources/Contributions to Restricted Programs	8900	-	-	-	-	-	-	-	
Other Uses	7600	-	-	-	-	-	-	-	
Net Sources & Uses		\$ -	\$ -	\$ -	-	\$ -	-	\$ -	
NET INCREASE (DECREASE) IN FUND BALANCE									
		\$ 79,269	\$ 10,712	\$ 1,017,522	1183.64%	\$ 313,140	-69.23%	\$ 279,907	-10.61%

Fiscal Year 2020-21 First Interim Report
 Summary MYP

Rev. 6/8/2021

DESCRIPTION	Adopted Budget 2020-21	First Interim Actual thru October 31, 2020	First Interim Projected Budget 2020-21	Percent Change	First Interim Projected Budget 2021-22	Percent Change	First Interim Projected Budget 2022-23	Percent Change	
FUND BALANCE, RESERVES									
Beginning Balance at Adopted Budget	9791	512,199	512,199	0.00%					
Adjustments for Unaudited Actuals	9792		(506,797)						
Beg Fund Balance at Unaudited Actuals			5,402						
Adjustments for Audit	9793		-						
Adjustments for Restatements	9795		-						
Beginning Fund Balance as per Audit Report +/- Restatements		-	5,402		1,022,924	18836.55%	1,336,064	30.61%	
Ending Balance	9790	\$ 591,468	\$ 16,114	\$ 1,022,924	72.95%	\$ 1,336,064	30.61%	\$ 1,615,972	20.95%
Components of Ending Fund Balance (Budget):									
a. Nonspendable									
Revolving Cash	9711	-	-	-	-	-	-	-	
Stores	9712	-	-	-	-	-	-	-	
Prepaid Expenditures	9713	-	-	-	-	-	-	-	
All Others	9719	-	-	-	-	-	-	-	
b. Restricted									
	9740	-	255,328	-	-	-	-	-	
c. Committed									
Committed - Stabilization Arrangements	9750	-	-	-	-	-	-	-	
Committed - Other	9760	-	-	-	-	-	-	-	
d. Assignments									
	9780	-	-	-	-	-	-	-	
e. Unassigned									
Reserve for Economic Uncertainties	9789	591,468	(239,214)	1,022,924	72.95%	1,336,064	30.61%	1,615,972	20.95%
Undesignated / Unappropriated Amount / Unrestricted Net Position	9790	-	-	-	-	-	-	-	
Economic Uncertainty and Unappropriated Reserve Percentage (9789+9790)/(Total Expenditures + Other Uses)		5.40%	-9.08%	8.99%		12.20%		14.73%	

DEBT - Multiyear Commitments

Fiscal Year 2020-21 First Interim Report

CHARTER NAME: Encore High School for the Performing & Visual Arts

Rev. 6/8/2021

Complete the following table for all significant multiyear commitments for the budget year and the following two years. Clearly identify the number of years remaining and the total remaining principal amount of the commitment, the amount of principal and interest budgeted for the current fiscal year and the following two years.

Under the Comment Section, provide a brief statement identifying the funding source for repayment of each obligation.

NO DEBT (if no debt, X)

Type of Commitment	# of Years Remaining	July 1, 2020 Principal Balance	2020-21 Payment		2021-22 Payment		2022-23 Payment		Object Code(s)
			Principle	Interest	Principle	Interest	Principle	Interest	
State School Building Loans									
Charter School Start-up Loans									
Other Post Employment Benefits									
Compensated Absences									
Bank Line of Credit Loans									
Municipal Lease									
Capital Leases			52,600	3,447					9667
1		1,321,000	1,321,000	56,918	-	-			9640
2		2,358,478	2,358,478	118,275					9645
3			1,761,802	89,807	2,799,280	145,039			9645
Other									
Other Commitments:									
1. 2019 Revenue Anticipation Notes, balance paid in full									
2. Short-Term CAM working capital as of 6/30/20 - paid in full in 2020-21									
3. New short-term CAM working capital in 2021-22 to cover state deferrals & working capital repaid in 2021-22									
Comments:									
Encore continues to pursue paydown of all short-term debt via operating surpluses in the current and upcoming years. The school has repaid 100% of its 2019 Revenue Anticipation Notes and is current on all short-term working capital debt.									

CHARTER NAME: Encore High School for the Performing & Visual Arts
2020-21 First Interim Cash Flow

DATE PREPARED: **12/1/2020**

Rev. 6/8/2021

			July	%	August	%	September	%	October	%	November	%	December	%	January	%
			Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance			Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals - Actuals													
July 1 Cash =			575,858		1,190,634		161,234		599,818		408,626		202,104		926,045	
REVENUE																
LCFF Sources																
LCFF	8011				352,090	5.01%	352,090	5.01%	633,762	9.02%	633,762	9.02%	633,762	9.02%	633,762	9.02%
EPA	8012						476,426	25.00%					476,426	25.00%		
State Aid - Prior Year	8019															
In Lieu Property Taxes	8096										63,116	18.72%	26,395	7.83%	26,395	7.83%
Federal	8100-8299						641,891	57.23%			63,223	5.64%	48,327	4.31%	48,327	4.31%
State																
Lottery - Unrestricted	8560												35,222	25.00%		
Lottery - Prop 20 - Restricted	8560												11,506	25.00%		
Other State Revenue	8300-8599						87,471	6.55%	50,348	3.77%	43,229	3.24%	90,664	6.79%	137,392	10.28%
Local																
Interest	8660															
AB602 Local Special Education Transfer	8792															
Other Local Revenues	8600-8799		16	0.00%	11,128	2.29%	40,610	8.35%	71	0.01%	21,737	4.47%	71	0.01%	71	0.01%
Total Revenues			\$ 16	0.00%	\$ 363,218	2.93%	\$ 1,598,488	12.89%	\$ 684,181	5.52%	\$ 825,067	6.65%	\$ 1,322,373	10.67%	\$ 845,947	6.82%
EXPENDITURES																
Certificated Salaries	1000-1999		40,162	1.55%	154,859	5.98%	244,737	9.44%	240,445	9.28%	243,150	9.38%	233,234	9.00%	233,057	8.99%
Classified Salaries	2000-2999		47,713	2.04%	161,751	6.92%	179,355	7.67%	192,893	8.25%	183,716	7.86%	214,109	9.16%	214,183	9.16%
Benefits	3000-3999		35,988	1.91%	116,234	6.18%	154,342	8.20%	161,908	8.60%	150,994	8.02%	172,339	9.16%	172,261	9.15%
Books & Supplies	4000-4999		3,525	0.39%	925	0.10%	15,603	1.73%	10,004	1.11%	1,076	0.12%	35,250	3.90%	35,250	3.90%
Contracts & Services	5000-5999		205,503	5.90%	259,882	7.46%	239,216	6.87%	166,857	4.79%	259,882	7.46%	239,216	6.87%	254,955	7.32%
Capital Outlay	6000-6599		-		-		-		-							
Other Outgo	7100-7299															
Debt Service (see Debt Form)	7400-7499															
Total Expenditures			\$ 332,891	2.92%	\$ 693,651	6.09%	\$ 833,253	7.32%	\$ 772,107	6.78%	\$ 838,818	7.37%	\$ 894,148	7.86%	\$ 909,706	7.99%
OTHER SOURCES/USES																
Other Sources/Contributions to Restricted Programs	8900															
Other Uses	7600															
Net Sources & Uses			\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
PRIOR YEAR TRANSACTIONS																
		July 1 - Beginning Balances		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal
Accounts Receivable	9210	1,737,529	1,361,098	78.34%			12,788	0.74%	153,131	8.81%			210,512	12.12%		
Prepaid Expenditures	9330	50,186	50,186	100.00%												
Accounts Payable	9510	589,286	434,759	73.78%	(33,809)		118,313	20.08%	(84,409)				250,804	42.56%		
Line of Credit Payments	9640	2,358,478	25,487	1.08%	(592,137)		92,187	3.91%	336,840	14.28%	188,779	8.00%	(465,000)		279,483	11.85%
Deferred Revenue	9650															
NET PRIOR YEAR TRANSACTIONS		\$ (1,160,049)	\$ 951,038		\$ 625,946		\$ (197,712)		\$ (99,300)		\$ (188,779)		\$ 424,708		\$ (279,483)	
OTHER ADJUSTMENTS (LIST)																
Purchase of Riverside Fixed Assets					(1,321,000)											
2019 Revenue Anticipation Notes							(125,000)						(125,000)			
PAGA Settlement Payments							(3,939)		(3,965)		(3,992)		(3,992)		(3,992)	
Capitalized Lease Obligations			(3,387)		(3,913)											
Interschool Due To/Froms																
TOTAL MISC. ADJUSTMENTS			\$ (3,387)		\$ (1,324,913)		\$ (128,939)		\$ (3,965)		\$ (3,992)		\$ (128,992)		\$ (3,992)	
NET REVENUES LESS EXPENDITURES			\$ 614,776		\$ (1,029,400)		\$ 438,584		\$ (191,192)		\$ (206,522)		\$ 723,941		\$ (347,235)	
ENDING CASH BALANCE			\$ 1,190,634		\$ 161,234		\$ 599,818		\$ 408,626		\$ 202,104		\$ 926,045		\$ 578,810	

CHARTER NAME: Encore High School for the Performing & Visual Arts
2020-21 First Interim Cash Flow

DATE PREPARED: **12/1/2020**

Rev. 6/8/2021

		February	%	March	%	April	%	May	%	June	%	Estimated	Total	Projected	Difference
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Accrual		Budget	
Beginning Cash Balance		578,810		196,015		506,701		433,934		361,458		635,581	1,604,662		
REVENUE															
LCFF Sources															
LCFF	8011	633,762	9.02%	331,033	4.71%	112,426	1.60%	112,426	1.60%	-		2,596,505	7,025,380	7,025,380	-
EPA	8012			476,425	25.00%					476,425	25.00%	-	1,905,702	1,905,702	-
State Aid - Prior Year	8019											-	-	-	-
In Lieu Property Taxes	8096	26,395	7.83%	64,960	19.27%	32,480	9.63%	32,480	9.63%	32,480	9.63%	32,479	337,181	337,181	-
Federal	8100-8299	48,327	4.31%	48,327	4.31%	48,327	4.31%	48,327	4.31%	48,327	4.31%	78,189	1,121,592	1,121,592	-
State															
Lottery - Unrestricted	8560			35,222	25.00%					35,222	25.00%	35,222	140,888	140,888	-
Lottery - Prop 20 - Restricted	8560			11,506	25.00%					11,506	25.00%	11,506	46,023	46,023	-
Other State Revenue	8300-8599	137,392	10.28%	88,676	6.64%	135,404	10.13%	135,404	10.13%	88,676	6.64%	341,455	1,336,112	1,336,112	-
Local															
Interest	8660											25	25	25	-
AB602 Local Special Education Transfer	8792											-	-	-	-
Other Local Revenues	8600-8799	71	0.01%	71	0.01%	71	0.01%	71	0.01%	71	0.01%	412,182	486,237	486,237	-
Total Revenues		\$ 845,947	6.82%	\$ 1,056,219	8.52%	\$ 328,708	2.65%	\$ 328,708	2.65%	\$ 692,707	5.59%	\$ 3,507,562	\$ 12,399,140	\$ 12,399,140	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	233,203	9.00%	233,181	9.00%	233,056	8.99%	233,041	8.99%	233,154	9.00%	36,142	2,591,421	2,591,421	-
Classified Salaries	2000-2999	214,200	9.16%	214,267	9.16%	214,115	9.16%	214,135	9.16%	214,418	9.17%	73,600	2,338,454	2,338,454	-
Benefits	3000-3999	172,320	9.15%	172,506	9.16%	172,493	9.16%	172,284	9.15%	172,331	9.16%	56,316	1,882,316	1,882,316	-
Books & Supplies	4000-4999	35,250	3.90%	35,250	3.90%	35,250	3.90%	35,250	3.90%	35,250	3.90%	625,899	903,782	903,782	-
Contracts & Services	5000-5999	254,745	7.31%	254,894	7.32%	254,732	7.31%	254,646	7.31%	259,028	7.44%	579,018	3,482,575	3,482,575	-
Capital Outlay	6000-6599											179,622	179,622	179,622	-
Other Outgo	7100-7299											3,447	3,447	3,447	-
Debt Service (see Debt Form)	7400-7499											-	-	-	-
Total Expenditures		\$ 909,717	7.99%	\$ 910,098	8.00%	\$ 909,646	7.99%	\$ 909,356	7.99%	\$ 914,182	8.03%	\$ 1,554,044	\$ 11,381,617	\$ 11,381,617	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900												-	-	-
Other Uses	7600												-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TRANSACTIONS															
			%		%		%		%		%			Remaining	
			Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal			Balance	
Accounts Receivable	9210												1,737,529	0	
Prepaid Expenditures	9330												50,186	-	
Accounts Payable	9510												685,658	(96,372)	
Line of Credit Payments	9640	315,034	13.36%	(293,557)		(512,164)		(512,164)		(624,590)			(1,761,802)	4,120,280	
Deferred Revenue	9650												-	-	
NET PRIOR YEAR TRANSACTIONS		\$ (315,034)		\$ 293,557		\$ 512,164		\$ 512,164		\$ 624,590		\$ -	\$ 2,863,858	\$ (4,023,908)	
OTHER ADJUSTMENTS (LIST)															
Purchase of Riverside Fixed Assets												(334,437)	(334,437)		
2019 Revenue Anticipation Notes													(1,321,000)		
PAGA Settlement Payments				(125,000)						(125,000)			(500,000)		
Capitalized Lease Obligations		(3,992)		(3,992)		(3,992)		(3,992)		(3,992)			(47,140)		
Interschool Due To/Froms												(650,000)	(650,000)		
TOTAL MISC. ADJUSTMENTS		\$ (3,992)		\$ (128,992)		\$ (3,992)		\$ (3,992)		\$ (128,992)		\$ (984,437)	\$ (2,852,577)		
NET REVENUES LESS EXPENDITURES		\$ (382,796)		\$ 310,686		\$ (72,767)		\$ (72,476)		\$ 274,123		\$ 969,081	\$ 1,028,804		
ENDING CASH BALANCE		\$ 196,015		\$ 506,701		\$ 433,934		\$ 361,458		\$ 635,581		\$ 1,604,662			

DATE PREPARED: 12/1/2020

CHARTER NAME: Encore High School for the Performing & Visual Arts
2021-22 First Interim Cash Flow

Rev. 6/8/2021			July	%	August	%	September	%	October	%	November	%	December	%	January	%							
			Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud							
Beginning Cash Balance			July 1 Cash =	635,581		878,250		779,800		977,902		986,719		1,130,672		1,126,352							
REVENUE																							
LCFF Sources																							
LCFF	8011		351,269	4.64%	351,269	4.64%	632,284	8.35%	632,284	8.35%	632,284	8.35%	632,284	8.35%	632,284	8.35%							
EPA	8012						476,426	50.55%					476,426	50.55%									
State Aid - Prior Year	8019																						
In Lieu Property Taxes	8096				20,231	6.32%	40,462	12.64%	26,974	8.43%	26,974	8.43%	26,974	8.43%	26,974	8.43%							
Federal	8100-8299						484,293	57.23%			47,700	5.64%	36,462	4.31%	36,462	4.31%							
State																							
Lottery - Unrestricted	8560												33,439	25.00%									
Lottery - Prop 20 - Restricted	8560												10,924	25.00%									
Other State Revenue	8300-8599				281,299	20.75%	88,046	6.50%	50,679	3.74%	43,513	3.21%	93,932	6.93%	138,295	10.20%							
Local																							
Interest	8660																						
AB602 Local Special Education Transfer	8792																						
Other Local Revenues	8600-8799		2	0.00%	1,293	2.29%	4,719	8.36%	8	0.01%	2,526	4.47%	8	0.01%	8	0.01%							
Total Revenues			\$	351,271	3.12%	\$	654,092	5.80%	\$	1,726,229	15.32%	\$	709,945	6.30%	\$	752,997	6.68%	\$	1,310,449	11.63%	\$	834,023	7.40%
EXPENDITURES																							
Certificated Salaries	1000-1999		42,545	1.55%	164,048	5.98%	259,260	9.44%	254,713	9.28%	257,579	9.38%	247,074	9.00%	246,743	8.99%							
Classified Salaries	2000-2999		48,175	2.04%	163,317	6.92%	181,092	7.67%	194,761	8.25%	185,495	7.86%	216,182	9.16%	216,263	9.16%							
Benefits	3000-3999		35,483	1.91%	114,603	6.18%	152,176	8.20%	159,636	8.60%	148,875	8.02%	169,921	9.16%	170,161	9.17%							
Books & Supplies	4000-4999		31,488	8.26%	31,488	8.26%	31,488	8.26%	31,488	8.26%	31,488	8.26%	31,488	8.26%	31,488	8.26%							
Contracts & Services	5000-5999		137,587	3.98%	275,173	7.97%	275,173	7.97%	275,173	7.97%	275,173	7.97%	275,173	7.97%	275,173	7.97%							
Capital Outlay	6000-6599		-		-		-		-		-		-		-								
Other Outgo	7100-7299		-		-		-		-		-		-		-								
Debt Service (see Debt Form)	7400-7499		-		-		-		-		-		-		-								
Total Expenditures			\$	295,278	2.70%	\$	748,629	6.83%	\$	899,189	8.21%	\$	915,771	8.36%	\$	898,610	8.20%	\$	939,839	8.58%	\$	939,827	8.58%
OTHER SOURCES/USES																							
Other Sources/Contributions to Restricted Programs	8900																						
Other Uses	7600																						
Net Sources & Uses			\$	-		\$	-		\$	-		\$	-		\$	-							
PRIOR YEAR TRANSACTIONS																							
		July 1 -		%		%		%		%		%		%		%							
		Beginning		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal		Beg Bal							
		Balances																					
Accounts Receivable	9210	3,243,562	1,677,513	51.72%	512,164	15.79%	512,164	15.79%	512,164	15.79%	293,557	9.05%											
Prepaid Expenditures	9330																						
Accounts Payable	9510	1,378,422	1,378,422	100.00%																			
Line of Credit Payments	9640																						
Deferred Revenue	9650																						
NET PRIOR YEAR TRANSACTIONS			\$	1,865,140		\$	299,091		\$	512,164		\$	512,164		\$	293,557							
OTHER ADJUSTMENTS (LIST)																							
Purchase of Riverside Fixed Assets			(334,437)																				
Short-Term Obligations			875,410		(512,164)		(1,012,164)		(293,557)				(245,938)										
Interschool Due To/Froms			(650,000)																				
PAGA Settlement							(125,000)						(125,000)										
Capitalized Lease Obligations			(3,387)		(3,913)		(3,939)		(3,965)		(3,992)		(3,992)		(3,992)								
TOTAL MISC. ADJUSTMENTS			\$	(112,414)		\$	(516,077)		\$	(1,141,103)		\$	(297,522)		\$	(3,992)							
NET REVENUES LESS EXPENDITURES			\$	242,670		\$	(98,450)		\$	198,102		\$	8,817		\$	143,953							
ENDING CASH BALANCE			\$	878,250		\$	779,800		\$	977,902		\$	986,719		\$	1,130,672							
			\$			\$			\$			\$			\$	1,126,352							
			\$			\$			\$			\$			\$	1,016,557							

DATE PREPARED: 12/1/2020

CHARTER NAME: Encore High School for the Performing & Visual Arts
2021-22 First Interim Cash Flow

Rev. 6/8/2021

	February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference	
Beginning Cash Balance	1,016,557		906,548		661,460		525,845		390,619		739,377	357,871			
REVENUE															
LCFF Sources															
LCFF	8011	632,284	8.35%	614,859	8.12%	614,859	8.12%	614,859	8.12%	1,229,721	16.24%	-	7,570,540	7,570,540	-
EPA	8012			(5,172)						(5,171)		-	942,508	942,508	-
State Aid - Prior Year	8019											-	-	-	-
In Lieu Property Taxes	8096	26,974	8.43%	41,517	12.97%	20,759	6.48%	20,759	6.48%	20,759	6.48%	20,758	320,117	320,117	-
Federal	8100-8299	36,462	4.31%	36,462	4.31%	36,462	4.31%	36,462	4.31%	36,462	4.31%	58,990	846,217	846,217	-
State															
Lottery - Unrestricted	8560			33,439	25.00%					33,439	25.00%	33,439	133,758	133,758	-
Lottery - Prop 20 - Restricted	8560			10,924	25.00%					10,924	25.00%	10,924	43,694	43,694	-
Other State Revenue	8300-8599	138,295	10.20%	91,931	6.78%	136,294	10.05%	136,294	10.05%	91,931	6.78%	65,067	1,355,576	1,355,576	-
Local															
Interest	8660											25	25	25	-
AB602 Local Special Education Transfer	8792											-	-	-	-
Other Local Revenues	8600-8799	8	0.01%	8	0.01%	8	0.01%	8	0.01%	8	0.01%	47,870	56,474	56,474	-
Total Revenues		\$ 834,023	7.40%	\$ 823,968	7.31%	\$ 808,382	7.17%	\$ 808,382	7.17%	\$ 1,418,073	12.58%	\$ 237,073	\$ 11,268,909	\$ 11,268,909	\$ -
EXPENDITURES															
Certificated Salaries	1000-1999	247,015	9.00%	246,975	9.00%	246,980	9.00%	246,859	9.99%	247,115	9.00%	38,290	2,745,196	2,745,196	-
Classified Salaries	2000-2999	216,324	9.16%	216,284	9.16%	216,345	9.16%	216,152	9.15%	216,403	9.17%	74,307	2,361,100	2,361,100	-
Benefits	3000-3999	170,040	9.16%	170,143	9.17%	170,019	9.16%	169,944	9.16%	170,143	9.17%	54,756	1,855,900	1,855,900	-
Books & Supplies	4000-4999	31,488	8.26%	31,488	8.26%	31,488	8.26%	31,488	8.26%	31,488	8.26%	3,149	381,000	381,000	-
Contracts & Services	5000-5999	275,173	7.97%	275,173	7.97%	275,173	7.97%	275,173	7.97%	275,173	7.97%	288,932	3,453,427	3,453,427	-
Capital Outlay	6000-6599	-		-		-		-		-		159,145	159,145	159,145	-
Other Outgo	7100-7299	-		-		-		-		-		-	-	-	-
Debt Service (see Debt Form)	7400-7499	-		-		-		-		-		-	-	-	-
Total Expenditures		\$ 940,040	8.58%	\$ 940,063	8.58%	\$ 940,006	8.58%	\$ 939,616	8.58%	\$ 940,323	8.58%	\$ 618,580	\$ 10,955,769	\$ 10,955,769	\$ -
OTHER SOURCES/USES															
Other Sources/Contributions to Restricted Programs	8900											-	-	-	-
Other Uses	7600											-	-	-	-
Net Sources & Uses		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TRANSACTIONS															
			% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal		% Beg Bal			Remaining Balance	
Accounts Receivable	9210											3,507,562	(264,000)		
Prepaid Expenditures	9330											-	-		
Accounts Payable	9510											1,378,422	-		
Line of Credit Payments	9640											-	-		
Deferred Revenue	9650											-	-		
NET PRIOR YEAR TRANSACTIONS		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	\$ 2,129,140	\$ (264,000)	
OTHER ADJUSTMENTS (LIST)															
Purchase of Riverside Fixed Assets												(334,437)			
Short-Term Obligations												(1,188,413)			
Interschool Due To/Froms												(650,000)			
PAGA Settlement				(125,000)						(125,000)		(500,000)			
Capitalized Lease Obligations		(3,992)		(3,992)		(3,992)		(3,992)		(3,992)		(47,140)			
TOTAL MISC. ADJUSTMENTS		\$ (3,992)		\$ (128,992)		\$ (3,992)		\$ (3,992)		\$ (128,992)		\$ -	\$ (2,719,990)		
NET REVENUES LESS EXPENDITURES		\$ (110,009)		\$ (245,087)		\$ (135,616)		\$ (135,226)		\$ 348,758		\$ (381,507)	\$ (277,710)		
ENDING CASH BALANCE		\$ 906,548		\$ 661,460		\$ 525,845		\$ 390,619		\$ 739,377		\$ 357,871			



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

2020-21 First Interim Budget

DECEMBER 14, 2020

Summary & Assumptions

- Encore's financial condition continues to improve this year even in light of COVID, due to a combination of one-time federal stimulus funding, lower transportation costs, and a floor on per-pupil funding.
- This First Interim Budget projects a surplus of \$1,017,522, improving ending balance from \$5,402 to \$1,022,924, or 9.0% of expenditures. This will allow Encore to continue reducing short-term debt and improving cash reserves.
- For the following two years, projected budget surpluses are lower due to the expiration of one-time federal stimulus, but still positive and allowing Encore to continue paying down debt and improving reserves, and ending 2022-23 with an ending balance of \$1.616 million, or 14.7% of expenditures.
- While generally similar to the most recent charter petition renewal budget, this First Interim Budget also includes the most recent updated assumptions relating to the Riverside closeout, including acquisitions of Riverside materials, supplies and equipment, and the transfer of all remaining net assets to Encore-Hesperia (shown as Other Local Revenues). Following all closeout activities, all Riverside creditors and landlords will be paid in full and the Riverside fund will close with a \$0 balance at the end of this fiscal year.
- This First Interim Budget also contains updated line-item budget adjustments across the board to accurately reflect our latest estimates of operating costs during COVID closure and distance learning.

Encore Jr/Sr High School for the Perf. & Visual Arts 2020-21 First Interim Budget - Summary Analysis



SUMMARY OF RESULTS

This 2020-21 First Interim Budget update projects a budget surplus of \$1,017,522.

This is an increase of \$938,252 from the prior 2020-21 July Budget projected surplus of \$79,270.

This will allow Encore Jr/Sr High School for the Perf. & Visual Arts to end this fiscal year with a balance of \$1,022,924, which is 9.0% 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 June 30 ending cash balance this coming fiscal year is projected to be \$634,842, which represents 21 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 July Budget = increase of \$1,364,747, or 12.4% of July Budget revenues)

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

LCFF Entitlement projected revenues are \$1,201,760 higher than in the July Budget, due to average daily attendance (ADA) increasing by 49.27.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at (\$167,465) lower than in the July Budget, due to deferral of a portion of LLM funds to 2021-22.

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

Other State Revenues are projected at (\$99,310) lower than in the July Budget.

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

Other Local Revenues are projected at \$429,762 higher than in the July Budget, due to including Riverside net asset carryover.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from July Budget = increase of \$426,495, or 3.9% of July Budget expenses)

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

Salaries and Benefits costs are \$29,407 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 \$669,456 higher than in the July Budget, due to acquisition of Riverside materials and supplies.

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

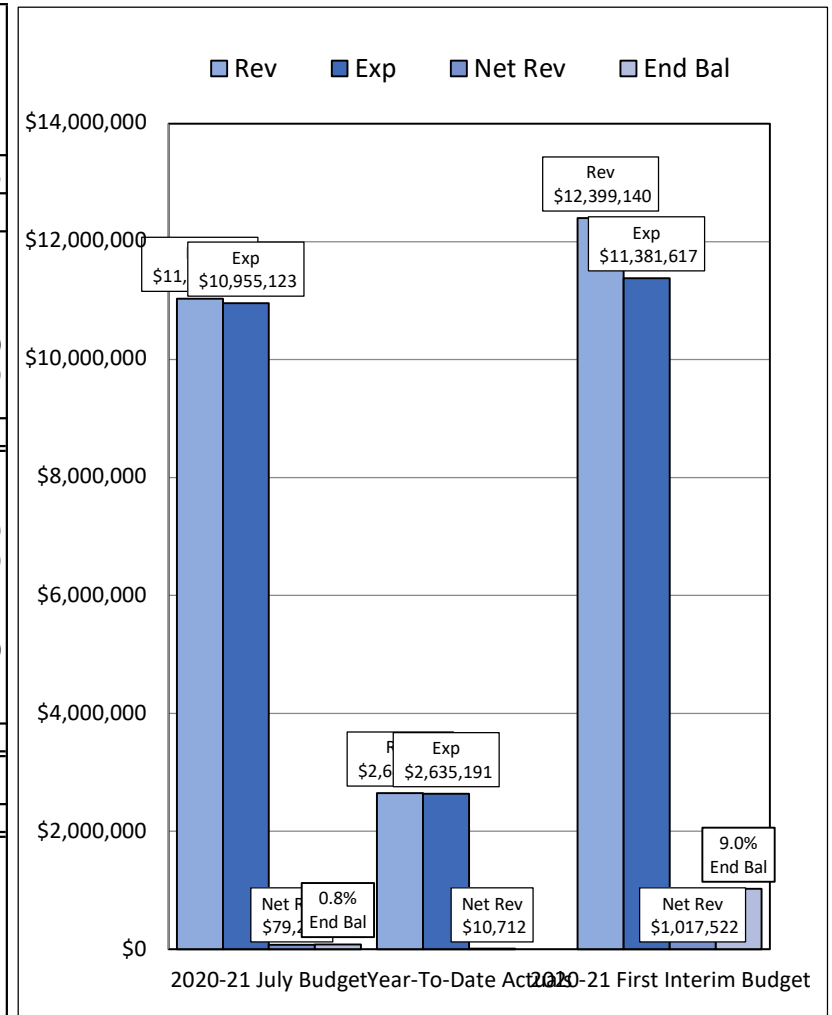
Services & Operating costs are projected to be (\$275,215) lower than in the July Budget, due mainly to reduction in transportation costs.

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

These costs are projected at \$2,847 higher than in the July Budget, reflecting updated depreciation and interest expense projections.

Encore Jr/Sr High School for the Perf. & Visual Arts
2020-21 First Interim Budget
BUDGET SUMMARY

	2020-21 July Budget	Year-To-Date Actuals	2020-21 First Interim Budget	Change
Projected Enrollment:	900		870	(30)
Projected P-2 ADA:	850.00		899.27	49.27
Revenues:				
General Purpose Entitlement	\$ 8,066,503	\$ 1,814,368	\$ 9,268,263	\$ 1,201,760
Federal Revenue	1,289,057	641,891	1,121,592	(167,465)
Other State Revenue	1,622,333	137,819	1,523,023	(99,310)
Other Local Revenue	56,500	51,825	486,262	429,762
TTL Revenues	\$ 11,034,393	\$ 2,645,902	\$ 12,399,140	\$ 1,364,747
Expenditures:				
Certificated Salaries	\$ 2,659,493	\$ 680,203	\$ 2,591,421	\$ (68,072)
Non-Certificated Salaries	2,350,215	581,712	2,338,454	(11,761)
Benefits	1,773,077	466,398	1,882,316	109,239
Books/Supplies/Materials	234,327	30,057	903,782	669,456
Services/Operations	3,757,790	876,820	3,482,575	(275,215)
Capital Outlay	176,828	-	179,622	2,794
Other Outgo	3,394	-	3,447	54
TTL Expenditures	\$ 10,955,123	\$ 2,635,191	\$ 11,381,617	\$ 426,495
Net Revenues	\$ 79,270	\$ 10,712	\$ 1,017,522	\$ 938,252
Beginning Balance July 1	\$ 5,402		\$ 5,402	
Ending Balance June 30	\$ 84,672		\$ 1,022,924	
Ending Balance as % of Exp.:	0.8%		9.0%	



**Encore Jr/Sr High School for the Perf. & Visual Arts
2020-21 First Interim Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON**

Description	2020-21 July Budget	Year-To-Date Actuals	2020-21 First Interim Budget	Change From Prior Budget	Notes/Comments
Enrollment (CALPADS)	900		870	(30)	
Average Daily Attendance (P-2)	850.00		899.27	49.27	
REVENUES					
General Purpose Entitlement					
8011 General Purpose Block Grant	6,553,851	1,337,942	7,025,380	471,529	Based on frozen 2019-20 P-2 ADA
8012 Education Protection Account	1,179,482	476,426	1,905,702	726,220	Based on frozen 2019-20 P-2 ADA
8096 Funding in Lieu of Property Taxes	333,170	-	337,181	4,011	Based on frozen 2019-20 P-2 ADA
TTL General Purpose Entitlement	8,066,503	1,814,368	9,268,263	1,201,760	
Federal Revenue					
8181 Federal IDEA SpEd Revenue	138,169	-	138,169	-	
8220 School Nutrition Program - Federal	67,500	-	44,500	(23,000)	
8290 Other Federal Revenue	1,083,388	641,891	938,923	(144,465)	Deferred some LLM revenue to 2021-22
TTL Federal Revenue	1,289,057	641,891	1,121,592	(167,465)	
Other State Revenue					
8311 AB602 State SpEd Revenue	407,422	55,146	414,704	7,282	
8520 School Nutrition Program - State	9,000	-	3,000	(6,000)	
8550 Mandated Cost Reimbursements	31,882	-	31,882	-	
8560 State Lottery Revenue	144,679	-	186,911	42,232	
8565 State Lottery Revenue P/Y	-	3,546	3,546	3,546	
8590 Other State Revenue	1,029,350	79,127	882,980	(146,370)	Updated SB740 Facility Grant
TTL Other State Revenue	1,622,333	137,819	1,523,023	(99,310)	
Other Local Revenue					
8634 Student Lunch Fees	6,500	71	-	(6,500)	
8660 Interest Income	-	16	25	25	
8698 Other Revenue (Suspense)	-	2,227	-	-	
8699 Other Revenue	50,000	49,511	486,237	436,237	Incl. projected net assets from Riverside
TTL Other Local Revenue	56,500	51,825	486,262	429,762	
TTL REVENUES	11,034,393	2,645,902	12,399,140	1,364,747	

Encore Jr/Sr High School for the Perf. & Visual Arts
2020-21 First Interim Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2020-21 July Budget	Year-To-Date Actuals	2020-21 First Interim Budget	Change From Prior Budget	Notes/Comments
EXPENDITURES					
1000 - Certificated Salaries					
1100 Teacher Compensation	1,839,626	472,847	1,814,402	(25,225)	
1130 Substitute Teacher Compensation	28,848	4,570	25,124	(3,724)	
1150 Teacher Stipends/Extra Duty	21,800	6,382	8,250	(13,550)	
1200 Student Support	293,219	82,101	281,490	(11,729)	
1300 Certificated Administrators	473,600	114,303	461,455	(12,145)	
1350 Administrator Stipends/Extra Duty	2,400	-	700	(1,700)	
TTL Certificated Salaries	2,659,493	680,203	2,591,421	(68,072)	
2000 - Non - Certificated Salaries					
2100 Instructional Aides	272,864	74,332	260,193	(12,672)	
2130 Classified Substitutes	22,536	806	9,677	(12,859)	
2150 Instructional Aides Stipends	6,200	-	1,500	(4,700)	
2160 Electives Instructional Aides	820,593	136,443	784,530	(36,064)	
2200 Pupil Support Administration	201,526	76,128	245,576	44,049	
2250 Pupil Support Stipends	2,220	-	700	(1,520)	
2300 Classified Administrators	347,400	124,959	428,432	81,032	
2350 Classified Administrator Stipends	89,580	-	1,050	(88,530)	
2400 Clerical & Technical Staff	583,695	169,043	606,097	22,402	
2450 Clerical & Technical Stipends	3,600	-	700	(2,900)	
TTL Non - Certificated Salaries	2,350,215	581,712	2,338,454	(11,761)	
3000 - Employee Benefits					
3101 STRS Certificated	442,662	106,693	418,515	(24,147)	
3202 PERS Classified	437,158	117,929	484,060	46,902	
3301 OASDI/Medicare	50,654	9,863	37,576	(13,078)	
3302 OASDI/Medicare	162,579	43,341	178,892	16,313	
3401 Health Care Certificated	332,248	79,501	316,227	(16,021)	
3402 Health Care Classified	272,009	91,742	365,751	93,742	
3501 Unemployment Insurance	2,728	615	2,499	(229)	
3601 Workers' Comp Certificated	35,551	7,925	37,835	2,284	
3602 Workers' Comp Classified	37,488	6,977	34,141	(3,347)	
3901 Other Benefits Cert	-	404	1,666	1,666	
3902 Other Benefits Class	-	1,409	5,156	5,156	

Encore Jr/Sr High School for the Perf. & Visual Arts
2020-21 First Interim Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2020-21 July Budget	Year-To-Date Actuals	2020-21 First Interim Budget	Change From Prior Budget	Notes/Comments
TTL Employee Benefits	1,773,077	466,398	1,882,316	109,239	
4000 - Books/Supplies/Materials					
4100 Textbooks & Core Curriculum	23,103	605	23,283	180	
4310 Materials & Supplies	52,350	14,417	52,621	271	
4311 Purchase of Riverside Mat'ls/Supplies	-	-	667,172	667,172	Acquisition of Non-Fixed Riverside Assets
4320 Office Supplies	26,854	3,788	27,322	468	
4330 Meals & Events	2,538	15	2,561	23	
4350 Other Supplies - Materials & Supplies	5,137	129	5,216	79	
4400 Non - Capitalized Equipment	99,918	2,496	100,184	267	
4700 School Nutrition Program	24,427	8,607	25,424	997	
TTL Books/Supplies/Materials	234,327	30,057	903,782	669,456	
5000 - Services & Operations					
5100 Subagreements For Services	9,403	-	9,528	125	
5200 Travel & Conferences	7,724	-	7,945	221	
5210 Mileage Reimbursements	18,630	814	19,395	765	
5300 Dues & Memberships	81,486	14,952	83,931	2,446	
5400 Insurance	231,300	183,435	238,509	7,209	
5500 Operations & Housekeeping	16,802	3,309	17,253	451	
5510 Utilities (General)	154,090	57,008	156,406	2,316	
5520 Janitorial Services	11,562	1,870	32,147	20,585	
5610 Facility Rents & Leases	1,152,803	290,949	1,152,803	-	
5620 Equipment Leases	24,096	13,987	25,150	1,054	
5630 Maintenance & Repair	53,500	7,172	80,962	27,462	
5800 Professional Services - Non - instructional	85,304	7,496	93,316	8,012	
5810 Legal	135,642	(12,666)	141,255	5,613	
5820 Audit & CPA	15,418	-	16,166	748	
5825 DMS Business Services	192,803	86,987	226,592	33,789	
5830 Non - Instructional Software Licenses/Fees	22,624	36,294	37,624	15,000	
5835 Field Trips - Bus Transportations	8,578	-	8,578	-	
5840 Advertising & Recruitment	39,713	6,158	39,713	-	
5850 Oversight Fees	-	-	93,848	93,848	
5855 Interest Expense - Short Term	240,000	89,116	265,000	25,000	
5860 Service Fees	195,260	27,911	195,260	-	

**Encore Jr/Sr High School for the Perf. & Visual Arts
2020-21 First Interim Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON**

Description	2020-21 July Budget	Year-To-Date Actuals	2020-21 First Interim Budget	Change From Prior Budget	Notes/Comments
5865 General - Bus Transportation	845,000	3,885	325,000	(520,000)	Updated for COVID Closure
5870 Livescan Fingerprinting	107	-	103	(4)	
5880 Instructional Vendors & Consultants	23,764	7,145	22,773	(991)	
5890 Misc Other Outside Services	31,902	3,650	30,572	(1,330)	
5900 Communications	2,136	1,353	2,104	(31)	
5910 Telephone	23,114	3,193	23,479	365	
5920 Internet	114,894	37,981	116,709	1,815	
5930 Postage	20,135	4,821	20,453	318	
TTL Services & Operations	3,757,790	876,820	3,482,575	(275,215)	
6000 - Capital Outlay					
6900 Depreciation	176,828	-	179,622	2,794	
TTL Capital Outlay	176,828	-	179,622	2,794	
7000 - Other Outgo					
7438 Interest on Long-Term Debt	3,394	-	3,447	54	
TTL Other Outgo	3,394	-	3,447	54	
TTL EXPENDITURES	10,955,123	2,635,191	11,381,617	426,495	
Revenues less Expenditures	79,270	10,712	1,017,522	938,252	
Beginning Fund Balance	5,402		5,402		
Net Revenues	79,270		1,017,522		
ENDING BALANCE	84,672		1,022,924		
ENDING BALANCE AS % OF OUTGO	0.8%		9.0%		

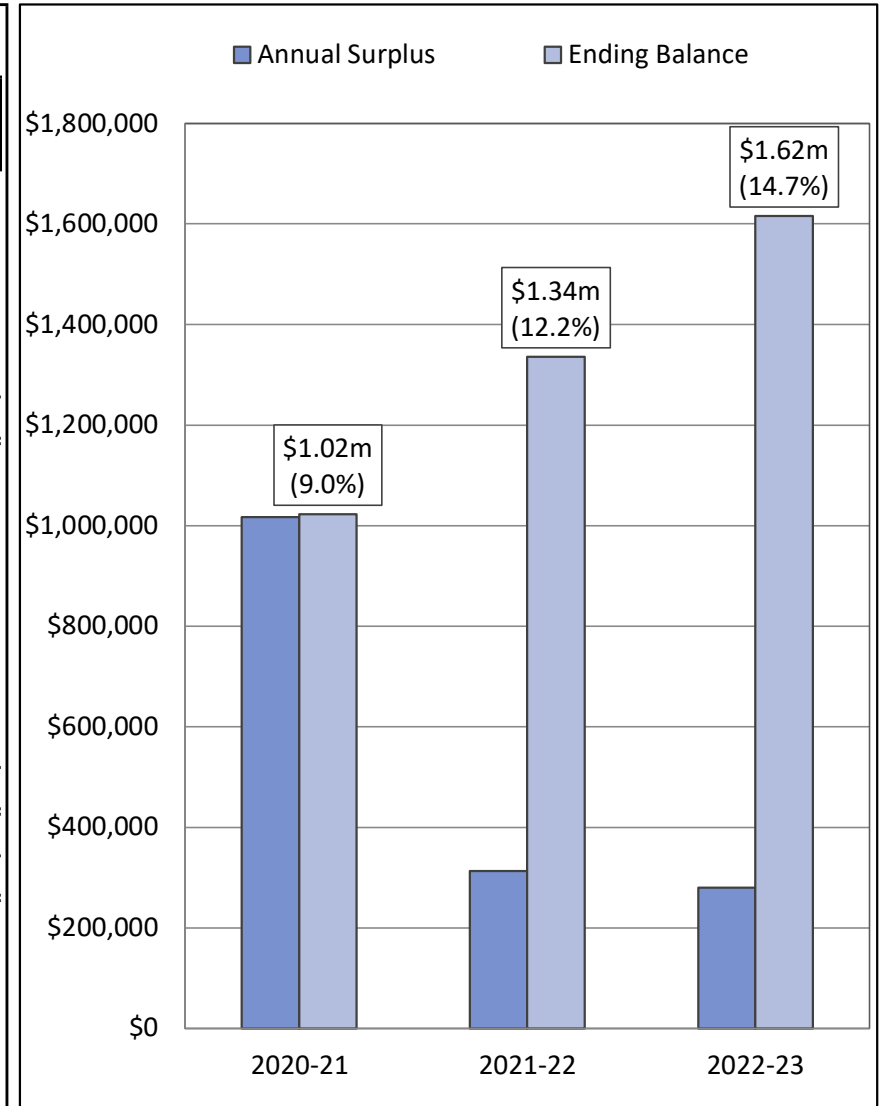
**Encore Jr/Sr High School for the Perf. & Visual Arts
2020-21 First Interim Budget
ENROLLMENT AND A.D.A. ASSUMPTIONS**

	2020-21		2021-22		2022-23	
	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA
Total K-3	-	-	-	-	-	-
Total 4-6	-	-	-	-	-	-
Total 7-8	309	342.10	320	296.96	340	315.52
Total 9-12	561	557.17	600	556.80	610	566.08
TTL Enrollment/ADA	870	899.27	920	853.76	950	881.60
ADA Ratio (average):				92.80%		92.80%
Grade 7	147	ADA FROZEN AT 2019-20 P-2	160	148.48	185	171.68
Grade 8	162		160	148.48	155	143.84
Grade 9	146		160	148.48	160	148.48
Grade 10	132		150	139.20	150	139.20
Grade 11	126		150	139.20	150	139.20
Grade 12	157		140	129.92	150	139.20
TOTAL:	870		-	920	853.76	950

LCFF Unduplicated Calc:			
CALPADS Enrollment	870	920	950
Unduplicated Count	526	556	574
Unduplicated % (1-Year):	60.46%	60.43%	60.42%

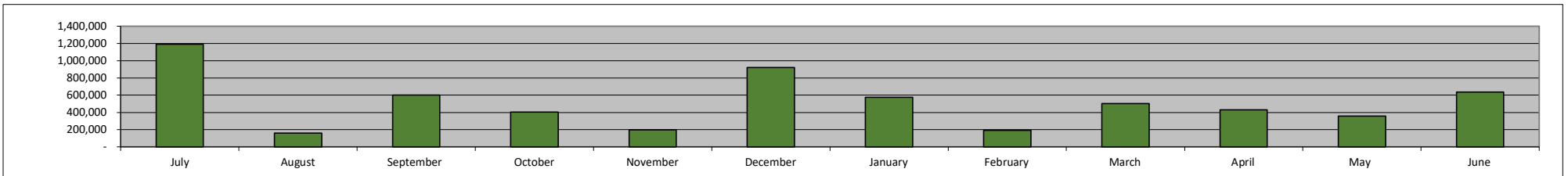
**Encore Jr/Sr High School for the Perf. & Visual Arts
2020-21 First Interim Budget
MULTI-YEAR PROJECTION**

	2020-21	2021-22	2022-23
Projected Enrollment:	870	920	950
Projected P-2 ADA:	899.27	853.76	881.60
Revenues:			
General Purpose Entitlement	\$ 9,268,263	\$ 8,833,165	\$ 9,136,941
Federal Revenue	1,121,592	846,217	489,012
Other State Revenue	1,523,023	1,533,028	1,565,909
Other Local Revenue	486,262	56,500	56,500
TTL Revenues	\$ 12,399,140	\$ 11,268,909	\$ 11,248,363
Expenditures:			
Certificated Salaries	\$ 2,591,421	\$ 2,745,196	\$ 2,772,648
Non-Certificated Salaries	2,338,454	2,361,100	2,386,800
Benefits	1,882,316	1,855,900	1,854,700
Books/Supplies/Materials	903,782	381,000	347,300
Services/Operations	3,482,575	3,453,427	3,463,777
Capital Outlay	179,622	159,145	143,231
Other Outgo	3,447	-	-
TTL Expenditures	\$ 11,381,617	\$ 10,955,769	\$ 10,968,456
Net Revenues	\$ 1,017,522	\$ 313,140	\$ 279,907
Beginning Balance July 1	\$ 5,402	\$ 1,022,924	\$ 1,336,064
Ending Balance June 30	\$ 1,022,924	\$ 1,336,064	\$ 1,615,971
Ending Balance as % of Exp.:	9.0%	12.2%	14.7%



Encore Jr/Sr High School for the Perf. & Visual Arts
2020-21 First Interim Budget
2020-21 Projected Monthly Cash Flow Statement

Description	2020-21 First Interim Budget	ACTUALS												Accruals	Total For Year
		July	August	September	October	November	December	January	February	March	April	May	June		
BEGINNING CASH		575,858	1,190,634	161,234	599,818	404,626	198,105	922,046	574,743	191,856	502,954	430,146	357,363	635,581	575,858
CASH INFLOWS															
REVENUES															
LCFF State Aid	7,025,380	-	352,090	352,090	633,762	633,762	633,762	633,762	633,762	624,590	624,590	624,590	624,590	654,030	7,025,380
LCFF State Deferrals										(293,557)	(512,164)	(512,164)	(624,590)	1,942,475	-
Education Protection Account	1,905,702	-	-	476,426	-	-	476,426	-	-	476,425	-	-	476,425	-	1,905,702
In-Lieu-Of Property Taxes	337,181	-	-	-	-	63,116	26,395	26,395	26,395	64,960	32,480	32,480	32,480	32,480	337,181
Federal Revenues	1,121,592	-	-	641,891	-	63,223	48,327	48,327	48,327	48,327	48,327	48,327	48,327	78,189	1,121,592
Other State Revenues	1,523,023	-	-	87,471	50,348	43,229	137,392	137,392	137,392	135,404	135,404	135,404	135,404	388,182	1,523,023
Other Local Revenues	486,262	16	11,128	40,610	71	21,737	71	71	71	71	71	71	71	412,207	486,262
TTL CASH INFLOWS	12,399,140	16	363,218	1,598,488	684,180	825,067	1,322,373	845,947	845,947	1,056,219	328,708	328,708	692,706	3,507,562	12,399,140
EXPENDITURES															
All Certificated Salaries	2,591,421	40,162	154,859	244,737	240,445	243,150	233,234	232,921	233,178	233,141	233,146	233,031	233,272	36,145	2,591,421
All Classified Salaries	2,338,454	47,713	161,751	179,355	192,893	183,716	214,109	214,189	214,249	214,209	214,270	214,079	214,328	73,595	2,338,454
All Benefits	1,882,316	35,988	116,234	154,342	161,908	150,994	172,339	172,583	172,461	172,565	172,439	172,363	172,565	55,536	1,882,316
All Materials & Supplies	903,782	3,525	925	15,603	10,004	1,076	35,250	35,250	35,250	35,250	35,250	35,250	35,250	625,899	903,782
All Services and Operations	3,482,575	205,503	259,882	239,216	166,857	259,882	239,216	254,833	254,670	254,521	254,584	254,939	254,672	583,800	3,482,575
All Capital Outlay/Depreciation	179,622	-	-	-	-	-	-	-	-	-	-	-	-	179,622	179,622
All Other Outgo	3,447													3,447	3,447
TTL CASH OUTFLOWS	11,381,617	332,891	693,651	833,253	772,107	838,818	894,148	909,775	909,808	909,686	909,688	909,661	910,087	1,558,044	11,381,617
NET REVENUES	1,017,522														1,017,522
Prior Year Accounts Receivable	1,737,529	1,361,098	-	12,788	153,131	-	210,512	-	-	-	-	-	-	-	1,737,529
Prior Year Accounts Payable		(334,387)	33,809	(118,313)	80,409		(250,804)								(589,286)
Prepaid Expenditures		(50,186)													(50,186)
Purchase of Riverside Fixed Assets														(334,437)	(334,437)
2019 Revenue Anticipation Notes			(1,321,000)												(1,321,000)
Short-Term Obligations		(25,487)	592,137	(92,187)	(336,840)	(188,779)	465,000	(279,483)	(315,034)	293,557	512,164	512,164	624,590		1,761,802
Interschool Due To/Froms														(650,000)	(650,000)
PAGA Settlement Payments				(125,000)			(125,000)			(125,000)			(125,000)		(500,000)
Capitalized Lease Obligations		(3,387)	(3,913)	(3,939)	(3,965)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)		(47,140)
NET INFLOWS/OUTFLOWS		947,651	(698,967)	(326,651)	(107,265)	(192,771)	295,716	(283,475)	(319,026)	164,565	508,172	508,172	495,598		7,282
ENDING CASH BALANCE		1,190,634	161,234	599,818	404,626	198,105	922,046	574,743	191,856	502,954	430,146	357,363	635,581		
Days Cash On Hand		39	5	20	13	6	30	19	6	16	14	12	21		



**Encore Jr/Sr High School for the Perf. & Visual Arts
2020-21 First Interim Budget
2021-22 Projected Monthly Cash Flow Statement**

Description	2021-22 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
BEGINNING CASH		635,581	878,251	779,801	977,901	986,718	1,130,671	1,126,352	1,016,556	906,547	661,460	525,844	390,618	739,372	635,581
CASH INFLOWS															
REVENUES															
LCFF State Aid	7,570,540	351,269	351,269	632,284	632,284	632,284	632,284	632,284	632,284	614,859	614,859	614,859	1,229,719	-	7,570,540
LCFF State Deferrals															
Education Protection Account	942,508	-	-	476,426	-	-	476,426	-	-	(5,172)	-	-	(5,172)	-	942,508
In-Lieu-Of Property Taxes	320,117	-	20,231	40,462	26,974	26,974	26,974	26,974	26,974	41,517	20,759	20,759	20,759	20,759	320,117
Federal Revenues	846,217	-	-	484,293	-	47,700	36,462	36,462	36,462	36,462	36,462	36,462	36,462	58,992	846,217
Other State Revenues	1,533,028	-	281,299	88,046	50,679	43,513	138,295	138,295	138,295	136,294	136,294	136,294	136,294	109,433	1,533,028
Other Local Revenues	56,500	2	1,293	4,719	8	2,526	8	8	8	8	8	8	8	47,895	56,500
TTL CASH INFLOWS	11,268,909	351,271	654,092	1,726,228	709,945	752,998	1,310,449	834,023	834,023	823,969	808,381	808,381	1,418,069	237,078	11,268,909
EXPENDITURES															
All Certificated Salaries	2,745,196	42,545	164,048	259,260	254,713	257,579	247,074	246,743	247,015	246,975	246,980	246,859	247,115	38,290	2,745,196
All Classified Salaries	2,361,100	48,175	163,317	181,092	194,761	185,495	216,182	216,263	216,324	216,284	216,345	216,152	216,403	74,307	2,361,100
All Benefits	1,855,900	35,483	114,603	152,176	159,636	148,875	169,921	170,161	170,040	170,143	170,019	169,944	170,143	54,756	1,855,900
All Materials & Supplies	381,000	31,488	31,488	31,488	31,488	31,488	31,488	31,488	31,488	31,488	31,488	31,488	31,488	3,149	381,000
All Services and Operations	3,453,427	137,587	275,173	275,173	275,173	275,173	275,173	275,173	275,173	275,173	275,173	275,173	275,173	288,932	3,453,427
All Capital Outlay/Depreciation	159,145	-	-	-	-	-	-	-	-	-	-	-	-	159,145	159,145
All Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TTL CASH OUTFLOWS	10,955,769	295,278	748,629	899,189	915,771	898,610	939,839	939,827	940,040	940,063	940,006	939,616	940,323	618,580	10,955,769
	313,140														313,140
Prior Year Accounts Receivable		1,677,513	512,164	512,164	512,164	293,557									3,507,562
Prior Year Accounts Payable		(1,378,422)													(1,378,422)
Prepaid Expenditures		-													-
Purchase of Riverside Fixed Assets		(334,437)													(334,437)
Revenue Anticipation Notes															-
Short-Term Obligations		875,410	(512,164)	(1,012,164)	(293,557)		(245,938)								(1,188,413)
Interschool Due To/Froms		(650,000)													(650,000)
PAGA Settlement Payments				(125,000)			(125,000)			(125,000)			(125,000)		(500,000)
Capitalized Lease Obligations		(3,387)	(3,913)	(3,939)	(3,965)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)	(3,992)		(47,140)
NET INFLOWS/OUTFLOWS	186,677	(3,913)	(628,939)	214,642	289,565	(374,930)	(3,992)	(3,992)	(3,992)	(128,992)	(3,992)	(3,992)	(128,992)		(590,850)
ENDING CASH BALANCE		878,251	779,801	977,901	986,718	1,130,671	1,126,352	1,016,556	906,547	661,460	525,844	390,618	739,372		
Days Cash On Hand		30	26	33	33	38	38	34	31	22	18	13	25		

