



# Encore High School for the Arts

**DMS Monthly Update**

**Actuals through: December 31, 2021**



**Encore High School  
Statement of Revenues & Expenditures  
As of December 31, 2021**

Encore Budget vs Actuals	1st Interim Budget	Actuals 12/31/2021	% of Budget
<b>ADA</b>			
<b>Revenues</b>			
LCFF State Revenue	7,115,528	3,336,838	47%
Federal Revenues	1,805,349	329,073	18%
Other State Revenues	1,519,164	109,860	7%
Local Revenue	2,007,500	2,131,871	106%
<b>TTL Revenues</b>	<b>12,447,541</b>	<b>5,907,641</b>	<b>47%</b>
<b>Expenditures</b>			
Certificated Salaries	2,840,086	1,180,917	42%
Classified Salaries	2,321,369	962,513	41%
Benefits	2,019,436	826,085	41%
Books & Supplies	751,150	749,996	100%
Services & Operations	4,366,314	2,170,600	50%
Capital Outlay	204,240	-	0%
Other Outgo	52,147	-	0%
<b>Total Expenditures</b>	<b>12,554,743</b>	<b>5,890,111</b>	<b>47%</b>
<b>Operating Income/(Loss)</b>	<b>(107,202)</b>	<b>17,531</b>	

**Encore High School  
Balance Sheet  
As of December 31, 2021**

Balance Sheet	Description	Actuals 12/31/2021
<b>ASSETS</b>		
Cash & Equivalents		
	County Cash	-
	Cash in Bank	604,831
Total Cash & Equivalents		<u>604,831</u>
Current Assets		
	A/R	292,408
	Ppd Exp	25,000
Total Current Assets		<u>317,408</u>
Fixed Assets		
	Buildings	132,324
	Accum Depr-Buildings	(7,444)
	Equipment	2,309,825
	Accum Depr-Equipment	(1,371,846)
	WIP	22,315
	Lease Adj	1,253,863
Total Fixed Assets		<u>2,339,037</u>
<b>Total ASSETS</b>		<b>\$3,261,275</b>
<b>LIABILITIES</b>		
Current Liabilities		
	AP System	267,221
	Payroll Liabilities	(66,661)
	Use Tax Pybl	4,979
	Prior Yr A/P	91,375
	Due to Grantor Gov't	731,206
	Other Current Liabilities	(722)
Total Current Liabilities		<u>1,027,397</u>
Long Term Liabilities		
	CAM Funding	1,344,195
	LaFear Settle	62,500
	Capital Leases	4,209
Total Long Term Liabilities		<u>1,410,905</u>
<b>TOTAL LIABILITIES</b>		<b>\$2,438,302</b>

**Encore High School  
Balance Sheet  
As of December 31, 2021**

Balance Sheet	Description	Actuals 12/31/2021
<b>Calculated Fund Balance/Net Assets</b>		
	Beginning Fund Balance	805,443
	Operating Income/Loss	17,531
	<b>Net Assets</b>	<b>822,973</b>
	<b>Liabilities + Net Assets</b>	<b>\$3,261,275</b>

*Proof=Zero*

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

Description	2021-22 1st	2021-22 1st												Total For Year	Notes	
	Interim Budget Budget	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Forecast	February Forecast	March Forecast	April Forecast	May Forecast	June Forecast			Accruals
<b>BEGINNING CASH</b>		1,426,799	1,982,944	1,388,213	1,030,442	812,041	881,294	615,431	74,374	188,029	114,810	395,582	115,804	57,515	1,426,799	
<b>CASH INFLOWS</b>																
<b>REVENUES</b>																
LCFF State Aid	5,307,586	-	343,371	343,371	618,068	618,068	618,068	618,068	618,068	306,101	306,101	306,101	306,101	306,101	5,307,586	
Education Protection Account	1,560,543	-	-	-	609,490	-	-	609,490	-	-	170,782	-	170,782	-	1,560,543	
Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
In-Lieu-Of Property Taxes	247,399	-	-	-	-	13,822	172,580	27,613	11,128	5,564	5,564	5,564	-	5,564	247,399	
Federal Revenues	1,805,349	23,417	127,144	-	98,755	32,436	47,321	727,489	114,814	-	45,134	98,755	252,749	237,336	1,805,349	
Other State Revenues	1,519,164	-	-	-	(10,595)	86,464	33,991	390,714	76,907	87,614	225,690	182,300	136,725	309,355	1,519,164	
Other Local Revenues	2,007,500	-	3,405	8,601	188	2,033,551	86,126	-	-	-	-	-	-	-	2,131,871	
<b>TTL CASH INFLOWS</b>	<b>12,447,541</b>	<b>23,417</b>	<b>473,920</b>	<b>351,972</b>	<b>1,315,906</b>	<b>2,784,341</b>	<b>958,085</b>	<b>2,373,373</b>	<b>820,917</b>	<b>399,279</b>	<b>753,270</b>	<b>592,719</b>	<b>866,356</b>	<b>858,357</b>	<b>12,571,912</b>	
<b>EXPENDITURES</b>																
All Certificated Salaries	2,840,086	42,528	80,334	190,035	296,034	296,338	275,648	276,528	276,528	276,528	276,528	276,528	276,528	-	2,840,086	
All Classified Salaries	2,321,369	70,635	153,832	177,097	188,478	189,614	182,857	226,476	226,476	226,476	226,476	226,476	226,476	-	2,321,369	
All Benefits	2,019,436	54,239	111,024	141,330	175,383	173,140	170,969	198,892	198,892	198,892	198,892	198,892	198,892	-	2,019,436	
All Materials & Supplies	751,150	465,241	96,032	93,310	39,023	36,149	20,242	192	192	192	192	192	192	-	751,150	
All Services and Operations	4,366,314	199,173	409,823	363,683	492,004	287,883	418,034	365,952	365,952	365,952	365,952	365,952	365,952	-	4,366,314	
All Capital Outlay/Depreciation	204,240	-	-	-	-	-	-	-	-	-	-	-	-	204,240	204,240	
All Other Outgo	52,147	-	-	-	-	-	-	-	-	-	-	-	52,147	-	52,147	
<b>TTL CASH OUTFLOWS</b>	<b>12,554,743</b>	<b>831,816</b>	<b>851,044</b>	<b>965,455</b>	<b>1,190,923</b>	<b>983,124</b>	<b>1,067,749</b>	<b>1,068,041</b>	<b>1,068,041</b>	<b>1,068,041</b>	<b>1,068,041</b>	<b>1,068,041</b>	<b>1,120,188</b>	<b>204,240</b>	<b>12,554,743</b>	
<b>NET REVENUES</b>	<b>(107,202)</b>														<b>17,169</b>	
Accounts Receivable (net change)	4,757,489	2,222,835	849,576	919,939	430,947	40,615	146,788	146,788	-	-	-	-	-	-	-	
Accounts Payable (net change)	(671,554)	(123,292)	(309,423)	119,466	(231,620)	145,378	(136,031)	(288,721)	(72,264)	-	-	-	-	-	224,953	
Due to Grantor Gov't	(1,160,641)	-	(58,032)	(58,032)	(104,457)	(104,457)	(104,457)	(104,457)	(104,457)	(104,457)	(104,457)	(104,457)	(104,457)	(104,457)	(104,464)	
Fixed Asset Acquisitions	-	(55,500)	(67,774)	(84,583)	(24,890)	(213,500)	-	-	-	-	-	-	-	-	446,246	
CAM Financing	-	-	400,000	400,000	400,000	800,000	400,000	-	600,000	700,000	700,000	900,000	1,000,000	-	(6,300,000)	
CAM Repayments	(3,362,582)	(679,499)	(1,031,955)	(978,577)	(672,550)	(400,000)	(400,000)	(1,600,000)	-	-	-	(600,000)	(700,000)	-	3,700,000	
PPP Loan	(2,000,000)	-	-	-	-	(2,000,000)	-	-	-	-	-	-	-	-	-	
LaFear Settlement	(187,500)	-	-	(62,500)	-	-	(62,500)	-	(62,500)	-	-	-	-	-	-	
Deferred Revenue	(140,814)	-	-	-	(140,814)	-	-	-	-	-	-	-	-	-	-	
Capital Leases	(4,209)	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,209)	
<b>NET INFLOWS/OUTFLOWS</b>	<b>1,364,544</b>	<b>(217,608)</b>	<b>255,713</b>	<b>(343,384)</b>	<b>(1,731,964)</b>	<b>(156,200)</b>	<b>(1,846,389)</b>	<b>360,779</b>	<b>595,543</b>	<b>595,543</b>	<b>595,543</b>	<b>195,543</b>	<b>195,543</b>		<b>(2,037,474)</b>	
<b>ENDING CASH BALANCE</b>		<b>1,982,944</b>	<b>1,388,213</b>	<b>1,030,442</b>	<b>812,041</b>	<b>881,294</b>	<b>615,431</b>	<b>74,374</b>	<b>188,029</b>	<b>114,810</b>	<b>395,582</b>	<b>115,804</b>	<b>57,515</b>			

Days Cash On Hand	59	41	30	24	26	18	2	6	3	12	3	2
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