

**Encore High School
Revised Budget
Fiscal Year 2022-23**

	A	B	C	D	E	F
Description	2022-23 Original Budget	2022-23 Revised Budget	2022-23 Budgeted One Time Revenues & Other Adj's	2022-23 Revised Budget Less One time Revenues	% Variance	\$ Variance
Enrollment (CALPADS)	700.00	630.00		630.00		(70.00)
Average Daily Attendance (P-2)	651.00	585.90		585.90		(65.10)
REVENUES						
General Purpose Entitlement						
8011 General Purpose Block Grant	5,450,456	4,949,590	-	4,949,590	-9%	(500,866)
8012 Education Protection Account	1,860,191	1,771,608	-	1,771,608	-5%	(88,583)
8019 Prior Year Corrections/Adjustments	-	2,565,550	2,565,550	-	0%	2,565,550
8096 Funding in Lieu of Property Taxes	250,674	224,236	-	224,236	-11%	(26,438)
TTL General Purpose Entitlement	7,561,321	9,510,984	2,565,550	6,945,434	26%	1,949,663
Federal Revenue						
8181 Federal IDEA SpEd Revenue	84,000	84,000	-	84,000	0%	-
8182 SpEd - Discretionary Grants	-	-	-	-	0%	-
8220 School Nutrition Program - Federal	135,000	135,000	-	135,000	0%	-
8290 Other Federal Revenue	842,742	815,244	586,000	229,244	-3%	(27,498)
8295 Prior Year Federal Revenue	-	-	-	-	0%	-
TTL Federal Revenue	1,061,742	1,034,244	586,000	448,244	-3%	(27,498)
Other State Revenue						
8311 AB602 State SpEd Revenue	533,820	480,438	-	480,438	-10%	(53,382)
8520 School Nutrition Program - State	10,000	10,000	-	10,000	0%	-
8550 Mandated Cost Reimbursements	26,082	26,082	-	26,082	0%	-
8560 State Lottery Revenue	154,812	144,807	-	144,807	-6%	(10,005)
8565 Prior Year Lottery Revenue	-	-	-	-	0%	-
8590 Other State Revenue	844,998	844,998	-	844,998	0%	-
8590 Discretionary Block Grants	791,880	1,285,291	1,285,291	-	62%	493,411
8595 Prior Year State Revenue	-	-	-	-	0%	-
TTL Other State Revenue	2,361,592	2,791,616	1,285,291	1,506,325	18%	430,024
Other Local Revenue						
8660 Interest Income	-	-	-	-	0%	-
8695 Grants	20,000	20,000	-	20,000	0%	-
8696 Fundraising	20,000	20,000	-	20,000	0%	-
8699 Other Local	-	-	-	-	0%	-
TTL Other Local Revenue	40,000	40,000	-	40,000	0%	-
TTL REVENUES	11,024,655	13,376,844	4,436,841	8,940,003	21%	2,352,189
EXPENDITURES						
1000 - Certificated Salaries						
1100 Teacher Compensation	2,445,439	2,430,759	-	2,430,759	-1%	(14,679)
1130 Substitute Teacher Compensation	20,000	38,016	-	38,016	90%	18,016
1150 Teacher Stipends	-	35,000	-	35,000	0%	35,000
1200 Student Support	196,963	276,963	-	276,963	41%	80,000
1300 Certificated Administrators	135,000	135,000	-	135,000	0%	-
TTL Certificated Salaries	2,797,402	2,915,738	-	2,915,738	4%	118,337
2000 - Non - Certificated Salaries						
2100 Instructional Aides	282,166	299,976	-	299,976	6%	17,810
2160 Electives Instructional Aides	89,658	35,293	-	35,293	-61%	(54,365)
2170 Instructional Health Care In Lieu	-	-	-	-	0%	-
2200 Pupil Support Administration	386,325	335,404	-	335,404	-13%	(50,921)
2300 Classified Administrators	548,120	548,120	-	548,120	0%	-
2400 Clerical & Technical Staff	521,223	466,698	-	466,698	-10%	(54,526)
TTL Non - Certificated Salaries	1,827,493	1,685,491	-	1,685,491	-8%	(142,002)
3000 - Employee Benefits						
3101 STRS Certificated	534,304	556,906	-	556,906	4%	22,602
3202 PERS Classified	463,635	427,609	-	427,609	-8%	(36,026)
3301 OASDI/Medicare	40,562	42,278	-	42,278	4%	1,716
3302 OASDI/Medicare	139,803	128,940	-	128,940	-8%	(10,863)
3401 Health Care Certificated	325,138	273,138	-	273,138	-16%	(52,000)
3402 Health Care Classified	262,375	237,375	-	237,375	-10%	(25,000)

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Enrollment (CALPADS)	700.00	630.00		630.00		(70.00)
Average Daily Attendance (P-2)	651.00	585.90		585.90		(65.10)
3501 Unemployment Insurance	13,987	14,404	-	14,404	3%	417
3502 Unemployment Insurance	9,137	8,427	-	8,427	-8%	(710)
3601 Workers' Comp Certificated	64,340	27,383	-	27,383	-57%	(36,957)
3602 Workers' Comp Classified	42,032	16,021	-	16,021	-62%	(26,011)
3901 Other Benefits	-	-	-	-	0%	-
3902 Other Benefits	-	-	-	-	0%	-
TTL Employee Benefits	1,895,315	1,732,482	-	1,732,482	-9%	(162,833)
4000 - Books/Supplies/Materials						
4100 Textbooks & Core Curriculum	125,000	60,000	-	60,000	-52%	(65,000)
4200 Other Reference Materials	-	-	-	-	0%	-
4310 Materials & Supplies	75,000	75,000	-	75,000	0%	-
4320 Office Supplies	15,000	15,000	-	15,000	0%	-
4330 Meals & Events	1,000	1,000	-	1,000	0%	-
4350 Other Supplies - Materials & Supplies	50,000	50,000	-	50,000	0%	-
4400 Non - Capitalized Equipment	40,000	40,000	-	40,000	0%	-
4700 School Nutrition Program	130,000	130,000	-	130,000	0%	-
TTL Books/Supplies/Materials	436,000	371,000	-	371,000	-15%	(65,000)
5000 - Services & Operations						
5100 Subagreements For Services	100,000	100,000	-	100,000	0%	-
5200 Travel & Conferences	-	5,000	-	5,000	0%	5,000
5210 Mileage Reimbursements	500	500	-	500	0%	-
5300 Dues & Memberships	15,000	15,000	-	15,000	0%	-
5400 Insurance *(See Below for Breakout)	500,000	337,945	-	337,945	-32%	(162,055)
5500 Operations & Housekeeping	50,000	50,000	-	50,000	0%	-
5510 Utilities (General)	250,000	250,000	-	250,000	0%	-
5520 Janitorial Services	15,000	15,000	-	15,000	0%	-
5610 Facility Rents & Leases	1,362,960	1,269,720	-	1,269,720	-7%	(93,240)
5620 Equipment Leases	25,000	25,000	-	25,000	0%	-
5630 Maintenance & Repair	140,000	166,000	-	166,000	19%	26,000
5800 Professional Services - Non - instructi	59,300	59,300	-	59,300	0%	-
5810 Legal	200,000	200,000	-	200,000	0%	-
5820 Audit & CPA	20,000	20,000	-	20,000	0%	-
5825 DMS Business Services	237,030	237,030	-	237,030	0%	-
5830 Non - Instructional Software Licenses/	37,500	37,500	-	37,500	0%	-
5840 Advertising & Recruitment	60,000	60,000	-	60,000	0%	-
5850 Oversight Fees	75,613	69,454	-	69,454	-8%	(6,159)
5860 Service Fees	15,000	68,543	-	68,543	357%	53,543
5865 General - Bus Transportation	651,500	740,000	-	740,000	14%	88,500
5870 Livescan Fingerprinting	1,000	1,000	-	1,000	0%	-
5880 Instructional Vendors & Consultants	25,000	40,000	-	40,000	60%	15,000
5900 Communications	6,000	6,000	-	6,000	0%	-
5910 Telephone	12,000	12,000	-	12,000	0%	-
5920 Internet	20,625	20,625	-	20,625	0%	-
5930 Postage	3,500	3,500	-	3,500	0%	-
TTL Services & Operations	3,882,528	3,809,117	-	3,809,117	-2%	(73,411)
6000 - Capital Outlay						
6900 Depreciation	184,040	187,240	-	187,240	2%	3,200
TTL Capital Outlay	184,040	187,240	-	187,240	2%	3,200
7000 - Other Outgo						
7438 Interest on Long-Term Debt	-	-	-	-	0%	-
TTL Other Outgo	-	-	-	-	0%	-
TTL EXPENDITURES	11,022,777	10,701,068	-	10,701,068	-3%	(321,709)
Revenues less Expenditures	1,878	2,675,776	4,436,841	(1,761,065)	142404%	2,673,898
Beginning Fund Balance	2,713,716	2,713,716		2,713,716		
Net Revenues	1,878	2,675,776		(1,761,065)		
ENDING BALANCE	2,715,593	5,389,492		952,651		
ENDING BALANCE AS % OF OUTGO	25%	50%		9%		

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

2022-23 Cash Flow

2022-23 Projected Monthly Cash Flow Statement

Description	2022-23 Original Budget	July Actuals	August Actuals	September Actuals	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Accruals	Total For Year	Notes
BEGINNING CASH		414,330	1,651,459	1,010,992	356,916	749,006	1,179,365	1,453,996	1,562,124	1,087,836	1,292,850	1,392,292	1,206,542	1,025,059	414,330	
CASH INFLOWS																
REVENUES																
LCFF State Aid	4,949,590	-	275,168	275,168	495,302	495,302	495,302	495,302	495,302	384,548	384,548	384,548	384,548	384,548	4,949,590	
Education Protection Account	1,771,608	-	-	-	465,408	-	-	465,408	-	-	420,396	-	-	420,396	1,771,608	
Prior Year Adjustments	2,565,550	-	-	-	-	-	-	-	-	2,565,550	-	-	-	-	2,565,550	
In-Lieu-Of Property Taxes	224,236	-	-	-	45,121	19,052	19,052	19,052	19,052	-	33,912	16,956	16,956	16,032	224,236	
Federal Revenues	1,034,244	-	21,869	204,470	-	-	211,035	146,011	29,004	4,961	114,096	15,862	15,862	271,073	1,034,244	
Other State Revenues	2,791,616	-	12,246	-	103,264	448,561	426,766	54,500	54,500	85,248	172,106	422,499	426,766	585,161	2,791,616	
Other Local Revenues	40,000	300	10,879	6,550	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	-	40,000	
TTL CASH INFLOWS	13,376,844	300	320,162	486,188	1,111,570	965,390	1,154,630	1,182,748	600,332	3,061,834	1,127,533	842,340	846,607	1,677,211	13,376,844	
EXPENDITURES																
All Certificated Salaries	2,915,738	14,737	132,901	252,130	264,839	264,839	264,839	264,839	264,839	264,839	264,839	264,839	264,839	132,420	2,915,738	
All Classified Salaries	1,685,491	52,068	144,136	160,255	139,898	139,898	139,898	139,898	139,898	139,898	139,898	139,898	139,898	69,949	1,685,491	
All Benefits	1,732,482	31,943	109,936	159,206	159,044	159,044	159,044	159,044	159,044	159,044	159,044	159,044	159,044	-	1,732,482	
All Materials & Supplies	371,000	11,005	5,418	22,407	49,283	35,361	35,361	35,361	35,361	35,361	35,361	35,361	35,361	-	371,000	
All Services and Operations	3,809,117	249,619	428,102	281,413	332,175	332,175	332,175	332,175	332,175	332,175	285,645	285,645	285,645	-	3,809,117	
All Capital Outlay/Depreciation	187,240	-	-	-	-	-	-	-	-	-	-	-	-	187,240	187,240	
All Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TTL CASH OUTFLOWS	10,701,068	359,372	820,493	875,411	945,239	931,317	931,317	931,317	931,317	931,317	884,787	884,787	884,787	389,609	10,701,068	
NET REVENUES	2,675,776														2,675,776	
Accounts Receivable (net chan	2,940,722	2,060,110	17,606	(9,286)	138,081	539,590	194,621	-	-	-	-	-	-	-	-	
Accounts Payable (net change)		(463,909)	(78,128)	(175,954)	230,981	-	-	-	-	-	-	-	-	-	487,010	
Due to Grantor Gov't		-	(79,613)	(79,613)	(143,303)	(143,303)	(143,303)	(143,303)	(143,303)	(143,303)	(143,303)	(143,303)	(143,303)	-	1,448,957	
Fixed Asset Acquisitions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2022 Bond Issue		-	-	-	-	-	-	-	-	(1,782,200)	-	-	-	-	-	
Deferred Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Leases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NET INFLOWS/OUTFLOWS	1,596,201	(140,135)	(264,853)	(264,853)	225,759	396,287	51,318	(143,303)	(143,303)	(1,925,503)	(143,303)	(143,303)	(143,303)	-	1,935,966	
ENDING CASH BALANCE		1,651,459	1,010,992	356,916	749,006	1,179,365	1,453,996	1,562,124	1,087,836	1,292,850	1,392,292	1,206,542	1,025,059			

Days Cash On Hand	57	35	12	26	41	50	54	38	45	48	42	36
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