





Encore High School for the Arts

DMS Monthly Update

Actuals through: February 28, 2023









SUMMARY NARRATIVE

This report is intended to provide a financial update comparing the Second Interim Budget to the actuals through February 28, 2023. Along with an update on the financial health of the organization, these updates are a means to review and detect coding and budgeting issues and to make corrections throughout the year. Reviewing and collaborating together on an ongoing basis to thoughtfully address these issues, especially early in the year, are the keys to successful financial reporting.

It is important to keep in mind that state and federal revenues do not flow evenly throughout the year and for this reason YTD results are not necessarily a valuable measure of the financial performance.

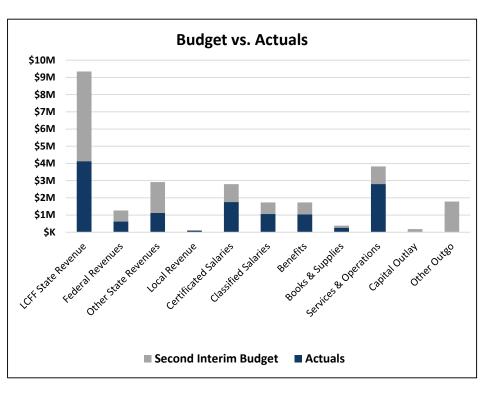
At this juncture with 67% of the year (8 months) completed, compensation and benefits are trending slightly less than budgeted and are sitting where we expect them to be. It is important to note that many expenditure categories are "front loaded" meaning spending is greater in the beginning of the school year and tend to "level out" over the balance.

Cash Flow - Encore High School for the Arts is projected to end the year with 47 days' cash on hand which reflects a solid financial foundation for a high level of fiscal responsibility. DMS will continue to work with Encore and the Authorizer to accelerate payments as much as possible to maximize the cash balance.

Encore High School for the Arts continues to demonstrate fiscal stability and is projected to meet all obligations as scheduled. DMS and Encore continue to monitor the political and economic landscape in an effort to anticipate their potential impacts on the school.

Encore High School for the Arts 2022-23 DMS Monthly Update Budget vs Actuals Summary

Encore Budget vs Actuals	Second Interim Budget	Actuals 2/28/2023	% of Budget
ADA			
Revenues			
LCFF State Revenue	9,345,420	4,121,557	44%
Federal Revenues	1,263,737	612,696	48%
Other State Revenues	2,914,890	1,115,086	38%
Local Revenue	120,472	79,572	66%
TTL Revenues	13,644,518	5,928,911	43%
Expenditures Certificated Salaries Classified Salaries	2,799,257	1,750,786	63% 61%
Benefits	1,732,568 1,728,374		60%
Books & Supplies	381,809		67%
Services & Operations	3,828,339	2,792,675	73%
Capital Outlay	187,240	0	0%
Other Outgo	1,782,000	0	0%
Total Expenditures	12,439,587	6,889,975	55%
Operating Income/(Loss)	1,204,931	(961,064)	67%



Encore High School for the Arts 2022-23 DMS Monthly Update Budget vs Actuals Detail

Encore Actuals vs Budget	Code	Description	Second Interim Budget	Actuals 2/28/2023	% of Budget
Revenue					
LCFF Revenue	0044 055 0	eneral Entitlement	4 820 000	2 020 054	000/
	8011 ECFF G 8012 EPA En		4,836,962 1,724,619	3,026,851 979,948	63% 57%
		ear Unrestricted Revenue	2,565,550	0	0%
		Of Property Taxes	218,289	114,758	53%
Total LCFF Revenue			9,345,420	4,121,557	44%
Federal Revenue					
		IDEA SpEd Revenue	75,448	0	0%
		Nutrition Program-Federal	165,000	80,080	49%
	8290 Other Fe	ederal Revenue	1,023,289	532,616	52%
Total Federal Revenue			1,263,737	612,696	48%
Other State Revenue					
		State SpEd Revenue	620,187	197,909	32%
		Nutrition Program-State	95,000	81,227	86%
		ed Cost Reimbursements ottery Revenue	25,658 141,015	25,658 66.750	100% 47%
	8590 Other S		2,033,030	743,542	37%
Total Other State Revenue	0000 Other O	tate Nevenue	2,914,890	1,115,086	38%
Local Revenue					
Loodi Novolido	8634 Student	Transportation Fees	45.000	26.409	59%
	8695 Local G	•	10,000	0	0%
	8696 Fundrais	sing	10,000	0	0%
		evenue (Suspense)	0	0	0%
	8699 Other R	evenue	55,472	53,164	96%
Total Local Revenue			120,472	79,572	66%
Total Revenue			13,644,518	5,928,911	43%
Expenditures					
Certificated Compensation					
	1100 Teacher	r Compensation	2,308,877	1,427,990	62%
		ite Teacher Compensation	67,440	40,452	60%
		r Stipends/Extra Duty	42,963	33,763	79%
	1200 Student		244,978	123,444	50%
	1300 Certifica	ated Administrators	135,000	125,137	93%
Total Certificated Compensation			2,799,257	1,750,786	63%

Encore High School for the Arts 2022-23 DMS Monthly Update Budget vs Actuals Detail

Encore Actuals vs Budget	Code	Description	Second Interim Budget	Actuals 2/28/2023	% of Budget
Classified Compensation					
	2100 Instruction		248,011	122,379	49%
		Instructional Aides	0	7,114	0%
		port Administration	542,524	309,612	57%
	2300 Classified	a Administrators a Technical Staff	466,388 475,646	291,492 329,110	62% 69%
Total Classified Compensation	2400 Cierical &	recinical Stan	1,732,568	1,059,707	61%
Employee Benefite					
Employee Benefits	3101 STRS Ce	rtificated	509,879	304,903	60%
	3102 STRS Cla		12,932	4,726	37%
	3201 PERS Ce		32,480	19,399	60%
	3202 PERS Cla		423,028	255,363	60%
	3301 OASDI/M		171,448	105,250	61%
	3401 Health Ca		302,175	144,854	48%
	3402 Health Ca		193,615	148,484	77%
	3501 Unemploy	yment Insurance	22,549	18,653	83%
	3601 Workers'	Comp Certificated	33,591	14,944	44%
	3602 Workers'	Comp Classified	20,527	9,493	46%
	3901 Other Bei	nefits Cert	1,050	705	67%
	3902 Other Ber	nefits Class	5,100	2,612	51%
Total Employee Benefits			1,728,374	1,029,386	60%
Books, Materials, & Supplies					
		s & Core Curriculum	20,000	12,284	61%
	4310 Materials	• •	80,309	35,979	45%
	4320 Office Su	• •	12,000	16,260	135%
	4330 Meals & E		3,500	1,919	55%
	4340 Student E		25,000	17,664	71%
		t- Transportation for Pupils	50,000	6,890	14%
	4390 Other Sup	•	1,000	3,491	349%
	•	talized Equipment	10,000	5,530	55%
Total Books, Materials, & Supplies	4700 School N	utrition Program	180,000 381,809	157,405 257,421	. 87% 67%
Outside Considers & Others Operation Conta					•
Outside Services & Other Operating Costs	5100 SpEd Co	nsultants and Vendors Subagreements for Service	90,000	100,069	111%
	5200 Travel & (9,000	4,605	51%
		Reimbursements	500	4,005	0%
	5300 Dues & M		15,000	12,755	85%
	5400 Insurance	•	337,945	302,308	89%
		ns & Housekeeping	27,500	12,774	46%
	5510 Utilities (0	. •	320,000	202,870	63%
	5520 Janitorial		28,000	1,543	6%
	5610 Facility R		1,147,199	877,929	77%
	5620 Equipmer	nt Leases	12,000	8,306	69%
	5630 Maintena	nce & Repair	90,000	68,074	76%

Encore High School for the Arts 2022-23 DMS Monthly Update Budget vs Actuals Detail

Encore Actuals vs Budget	Code	Description	Second Interim Budget	Actuals 2/28/2023	% of Budget
	5635 Vehicle Ma	aintenance & Repairs	3,500	9,445	270%
	5800 Profession	al Services - Non-instructional	40,000	30,258	76%
	5810 Legal		150,000	127,460	85%
	5820 Audit & Cl	PA	40,000	33,215	83%
	5825 DMS Busir	ness Services	237,030	165,765	70%
	5830 Non-Instru	ctional Software Licenses/Fees	45,000	40,848	91%
	5835 Field Trips	- Bus Transportations	10,000	9,760	98%
	5840 Advertising		60,000	39,226	65%
	5850 Oversight		67,799	0	0%
	5860 Service Fe		30,000	16,797	56%
	5861 Student Fe	ees	53,542	0	0%
	5862 SBC Tax C	Collector	8,200	8,178	100%
	5865 General - E	Bus Transportation	889,000	667,836	75%
	5870 Livescan F	ingerprinting	1,000	768	77%
	5880 Instruction	al Vendors & Consultants	60,000	19,000	32%
	5900 Communic	ations	3,000	1,160	39%
	5910 Telephone		29,000	17,148	59%
	5920 Internet		20,625	13,526	66%
	5930 Postage		3,500	1,051	30%
Total Outside Services & Other Operating Costs			3,828,339	2,792,675	73%
Capital Expenditures					
	6900 Depreciation	on	187,240	0	0%
Total Capital Expenditures			187,240	0	. 0%
Other Outgo					
T . 101 0 .	7439 2022 Bond	I Repayment	1,782,000	0	0%
Total Other Outgo			1,782,000	0	0%
Total Expenditures			12,439,587	6,889,975	55%
			.2, .55,361	3,000,010	2370
					Year Passed
Operating Income/Loss			1,204,931	(961,064)	67%

Encore High School for the Arts 2022-23 DMS Monthly Update Balance Sheet

Cash & Equivalents	Balance Sheet	Code	Description	Actuals 2/28/2023
9120	Assets			
Page	Cash & Equivalents	9120	Cash in Banks	682 478
Current Assets				(359)
Current Assets 9200 Accounts Receivable 9330 Prepaid Expenses 9335 Emburse - Prepaid Exp 19.48 192.42 Total Current Assets 9430 Buildings 131.97 9435 Accumulated Depreciation - Buildings 131.97 9435 Accumulated Depreciation - Equipment 2.169.88 9445 Accumulated Depreciation - Equipment 2.169.88 9445 Accumulated Depreciation - Equipment 1.1542.78 9450 Work in Progress 9.76 9450 Work in Progress 9.77 9450 Work in Progress 9	Total Cook & Equivalente	9140	Cash Awaiting Collection	692 110
9200 Accounts Receivable 172,94 9335 Emburse - Prepaid Exp	l otal Cash & Equivalents			682,119
9335 Prepaid Expenses 19.48	Current Assets			
Total Current Assets				172,940
Pixed Assets				19,489
9430 Buildings (13.52) 9435 Accumulated Depreciation - Buildings (13.52) 9440 Equipment (2.169.88) 9450 Accumulated Depreciation - Equipment (1.54.278) 9450 Work in Progress (9.76.278) 9450 Lease Adj for SL Amortization (1.52.78) 9451 Lease Adj for SL Amortization (1.52.78) 9452 Lease Adj for SL Amortization (1.52.78) 9453 Lease Adj for SL Amortization (1.52.78) 9454 December (1.52.78) 9504 Accounts Payable (1.52.78) 9505 Medical and Dental Benefits (1.54.88) 9506 Medical Benefits (1.54.88) 9506 Medical Benefits (1.54.88) 9507 Medical Benefits (1.54.88) 9508 Medical Benefits (1.54.88) 9509 State Dissibility (1.54.88) 9509 Vision (1.56.98) 9509 Vision (1.56.98) 9509 Dental (1.56.98) 9510 Dental (1.56.98) 9511 Dental (1.56.98) 9512 State Tax (1.55.98) 9513 OASDI (1.56.98) 9514 EFT Direct Deposit (1.56.98) 9515 Voluntary FSA (1.56.98) 9516 Voluntary FSA (1.56.98) 9517 Voluntary FSA (1.56.98) 9518 Workers Comp (1.56.98) 9519 Voluntary Insurance - NABCO (1.56.98) 9519 Voluntary Insurance - APLAC (1.56.98) 9520 Voluntary Insurance - APLAC (1.56.98) 9521 STRS (1.56.98) 9522 STRS (1.56.98) 9523 STRS (1.56.98) 9524 EWO (1.56.98) 9525 STRS (1.56.98) 9526 PERS (1.56.98) 9527 STRS Excess Contribution (1.56.98) 9531 SUI (1.56.98) 9531 SUI (1.56.98) 9532 STRS Excess Contribution (1.56.98) 9533 Parent/Student Deposits (1.56.98) 9534 SUI (1.56.98) 9535 Parent/Student Deposits (1.56.98) 9536 Liability - Stale-Dated Employee Payables (1.56.98) 9537 Parent/Student Deposits (1.56.98) 9538 Parent/Student Deposits (1.56.98) 9539 Due to Grantor Governments (1.56.98) 9540 Liability - Stale-Dated Employee Payables (1.56.98) 9552 Use Tax Payable (1.56.98) 9554 LaFear Settlement (1.56.98) 9560 Liability - Stale-Dated Employee Payables (1.56.98) 9561 Liability - Stale-Dated Employee Payables (1.56.98) 9561 Liability - Stale-Dated Employee Payables (1.56.98) 9562 Liability - Stale-Dated Employee Payables (1.56.98) 9563 Liability - Stale-Dated Employee Payables (1.56.98) 9564 LaFear Settlement (1.56.98)	Total Current Assets			192,429
9435 Accumulated Depreciation - Buildings 9445 Accumulated Depreciation - Equipment 2,188, 8945 Accumulated Depreciation - Equipment 1,542,78 9450 Work in Progress 9,78 9,78 9,74 1,212,10 1,967,41 1,96	Fixed Assets			
9440 Equipment 9445 Accumulated Depreciation - Equipment 1,542, 9450 Work in Progress 9,76 9450 Work in Progress 9,76 9450 Lease Adj for SL Amortization 1,212,10 1,967,41				131,973
9445 Accumulated Depreciation - Equipment 9450 Vork in Progress 9.76 9450 Lease Adj for SL Amortization 1.212.10 1.967.41				(13,526) 2 169 886
Total Fixed Assets 9495 Lease Adj for SL Amortization 1,212,10				(1,542,783)
Total Fixed Assets 1,967,41				9,760
Total Assets	Total Fixed Assets	9495	Lease Adj for SL Amortization	
Description				
Section	Total Assets			2,841,960
Section Sect	Liabilites			
9502 Life Insurance (3,46 9503 Medical and Dental Benefits 104,60 9504 Anthem Blue Cross 67,7 9505 Medical Benefits (44,83 9507 Medicare 5,92 9509 Vision 8 9501 Dental 9511 Federal Tax 15,59 9512 State Tax 15,59 9514 EFT Direct Deposit 9,20 9515 Voluntary FSA 83 9516 Voluntary FSA 9517 Voluntary FSA 9518 9518 Workers Comp 1,06 9519 Voluntary Insurance - NABCO 7 9520 Voluntary Insurance - AFLAC 1,46 9521 Accrued Salary & Wages 99,62 9522 Voluntary Insurance - Allstate 2,11 9523 Child Support Garnishment 9524 EWO 9525 STRS 1,3 9526 PERS 4,16 9527 Union Dues 25 9528 STRS 3,84 9529 STRS Excess Contribution 9531 SUI 3,84 9550 Prior Year AP 3,54 9552 Parent/Student Deposits 7,6 9553 Parent/Student Deposits 7,6 9554 Parent/Student Deposits 7,6 9557 Liability - Stale-Dated Employee Payables 7,6 9528 Workers Compensation Adjustment 9,5 9529 Total Current Liabilities 7,0 Total Long Term Liabilities 9,64 Current Loans 9,64 Factoring Principal Due 9,64 LaFear Settlement 9,64	Current Liabilities	9500	Accounts Pavable	294 884
9504 Anthem Blue Cross (67,27 9505 Medical Benefits (44,43 9507 Medicare 5,92 9509 Vision 8 9510 Dental 9511 Federal Tax 15,59 9512 State Tax 6,15 9512 State Tax 6,15 9513 OASDI 9,20 9514 ETF Direct Deposit 9516 Voluntary FSA 9517 Voluntary FSA 9518 Workers Comp 1,06 9519 Voluntary Insurance - NABCO 7 9520 Voluntary Insurance - AFLAC 1,84 9521 Accrued Salary & Wages 99,62 9522 Voluntary Insurance - ARLAC 1,84 9521 Accrued Salary & Wages 99,62 9522 Voluntary Insurance - ARLAC 1,84 9521 Accrued Salary & Wages 99,62 9522 Voluntary Insurance - ARLAC 1,84 9523 Child Support Garnishment 9524 EWO 9525 STRS 13 9526 PERS (4,16 9523 STRS STRS 13 STRS STRS 13 STRS STRS STRS STRS 13 STRS			•	(3,462)
9505 Medical Benefits (44,83 9506 State Disability 1,14 9507 Medicare 5,5,9 9509 Vision 8 9510 Dental 9511 Federal Tax 15,59 9512 State Tax 15,59 9513 OASDI 9,20 9514 EFT Direct Deposit 9,20 9514 EFT Direct Deposit 9,10 9517 Voluntary FSA 83 9517 Voluntary FSA 83 9518 Workers Comp 1,00 9519 Voluntary Insurance - NABCO 7 9520 Voluntary Insurance - AFLAC 1,84 9521 Accrued Salary & Wages 9,9,62 9522 Voluntary Insurance - Allstate 2,11 9523 Child Support Garnishment 9524 EWO 9525 STRS 13 9526 PERS (4,16 9527 Union Dues 25 9529 STRS Excess Contribution 9531 SUI 3,84 9550 Prior Year AP 135,84 9550 Liability - Stale-Dated Employee Payables 9570 Liability - Stale-Dated Employee Payables 9570 Liability - Stale-Dated Vendor Payables 1,46 9582 Workers Compensation Adjustment 9590 Due to Grantor Governments (10,04 9582 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 Total Current Liabilities 9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable				104,605
9506 State Disability 1,84 9507 Medicare 5,92 9509 Vision 8 9510 Dental 1 9511 Federal Tax 15,59 9512 State Tax 6,15 9513 OASDI 9,20 9514 EFT Direct Deposit 9 9516 Voluntary FSA 83 9517 Voluntary 403b 9518 Workers Comp 1,06 9519 Voluntary Insurance - NABCO 7 9520 Voluntary Insurance - AFLAC 1,84 9521 Accrued Salary & Wages 99,62 9522 Voluntary Life Insurance - Allstate 2,11 9524 EWO 9525 STRS 13 9526 PERS (4,16 9527 Union Dues 25 9529 STRS Excess Contribution 9531 SUI 3,84 9550 Prior Year AP 135,84 9550 Prior Year AP 135,84 9550 Valuntary Insurance Payables (5,975) Liability - Stale-Dated Employee Payables 9560 Liability - Stale-Dated Employee Payables 9560 Liability - Stale-Dated Vendor Payables 9560 Liability - Stale-Dated Vendor Payables 9561 Health Adjustments 9590 Due to Grantor Governments 149,31 Total Current Liabilities 9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable Total Liabilities 704,83 Net Assets 2,137,13				(67,276) (44,834)
9509 Vision 9510 Dental 9511 Federal Tax 9512 State Tax 9513 OASDI 9514 EFT Direct Deposit 9516 Voluntary FSA 9517 Voluntary FSA 9518 Workers Comp 9519 Voluntary Insurance - NABCO 9510 Voluntary Insurance - AFLAC 9520 Voluntary Life Insurance - AFLAC 9521 Accrued Salary & Wages 9522 Voluntary Life Insurance - Allstate 9523 Child Support Garnishment 9524 EWO 9525 STRS 9529 FERS (4,16 9527 Union Dues 9529 STRS Excess Contribution 9531 SUI 9530 Prior Year AP 9552 Use Tax Payable 9553 Parent/Student Deposits 9560 Liability - Stale-Dated Employee Payables 9570 Liability - Stale-Dated Employee Payables 9581 Health Adjustments 9590 Due to Grantor Governments 149,31 Total Current Liabilities Fotal Liabilities Fotal Labilities 704,83 Net Assets				1,840
9510 Dental 9511 Federal Tax 15,59 9512 State Tax 6,15 9513 OASDI 9,20 9514 EFT Direct Deposit 9510 Voluntary FSA 83 9517 Voluntary 403b 9518 Workers Comp 1,06 9520 Voluntary Insurance - NABCO 7 9520 Voluntary Insurance - AFLAC 1,84 9521 Accrued Salary & Wages 99,62 S22 Voluntary Life Insurance - Allstate 2,11 9523 Child Support Garnishment 9524 EWO 9525 STRS 13 9526 PERS (4,16 9527 Union Dues 25 STRS				5,929
9511 Federal Tax 15,59 9512 State Tax 6,15 9513 OASDI 9,20 9514 EFT Direct Deposit 9516 Voluntary FSA 83 9517 Voluntary Ho30b 9518 Workers Comp 1,06 9519 Voluntary Insurance - NABCO 7 9520 Voluntary Life Insurance - AFLAC 1,84 9521 Accrued Salary & Wages 99,62 9522 Voluntary Life Insurance - Allstate 2,11 9523 Child Support Garnishment 9524 EWO 9625 STRS 13 9526 PERS (4,16 9527 Union Dues 25 9529 STRS Excess Contribution 9531 SUI 3,84 9550 Prior Year AP 135,84 9550 Prior Year AP 135,84 9551 Parent/Student Deposits 78 9581 Health Adjustments (10,04 9582 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 Total Current Liabilities 9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable Total Long Term Liabilities 704,83 Net Assets 2,137,13				87 0
9513 OASDI 9514 EFT Direct Deposit 9516 Voluntary FSA 9517 Voluntary FSA 9517 Voluntary 403b 9518 Workers Comp 9519 Voluntary Insurance - NABCO 7 9520 Voluntary Insurance - AFLAC 1,84 9521 Accrued Salary & Wages 9522 Voluntary Life Insurance - Allstate 9523 Child Support Garnishment 9524 EWO 9525 STRS 13 9526 PERS (4,16 9527 Union Dues 255 9529 STRS STRS (4,16 9527 Union Dues 255 9529 STRS SExcess Contribution 9531 SUI 9550 Prior Year AP 9552 Use Tax Payable 9552 Use Tax Payable 9553 Parent/Student Deposits 9560 Liability - Stale-Dated Employee Payables 9570 Liability - Stale-Dated Employee Payables 9570 Liability - Stale-Dated Vendor Payables 9581 Health Adjustments 9590 Due to Grantor Governments 149,31 Total Current Liabilities Total Long Term Liabilities Fotal Liabilities				15,593
9514 EFT Direct Deposit 9516 Voluntary FSA 83 9517 Voluntary FSA 9517 Voluntary 403b 9518 Workers Comp 1,06 9519 Voluntary Insurance - NABCO 7 9520 Voluntary Insurance - AFLAC 1,84 9521 Accrued Salary & Wages 99,62 9522 Voluntary Life Insurance - Allstate 2,11 9523 Child Support Garnishment 9524 EWO 9525 STRS 13 9526 PERS (4,16 9527 Union Dues 25 9529 STRS 5029 STRS Excess Contribution 9531 SUI 3,84 9550 Prior Year AP 135,84 9552 Use Tax Payable 1,46 9553 Parent/Student Deposits (78 9560 Liability - Stale-Dated Employee Payables (5 9570 Liability - Stale-Dated Vendor Payables (78 9582 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 Total Current Liabilities 9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable Total Long Term Liabilities 704,83 Net Assets 2,137,13				6,159
9516 Voluntary FSA 83 9517 Voluntary 403b 9518 Workers Comp 1,06 9519 Voluntary Insurance - NABCO 7 9520 Voluntary Insurance - AFLAC 1,84 9521 Accrued Salary & Wages 99,62 9522 Voluntary Life Insurance - Allstate 2,11 9523 Child Support Garnishment 9524 EWO 9525 STRS 13 9526 PERS (4,16 9527 Union Dues 25 9529 STRS 25 9529 STRS 25 9520 STRS 25 9521 Union Dues 25 9522 Union Dues 25 9523 STRS 25 9524 Union Dues 25 9525 STRS 25 9526 PERS (4,16 9527 Union Dues 25 9527 Union Dues 25 9528 STRS Excess Contribution 3,84 9550 Prior Year AP 135,84 9550 Prior Year AP 135,84 9550 Use Tax Payable 1,46 9531 Stale-Dated Employee Payables (5,78) 9581 Health Adjustments (10,04) 9582 Workers Compensation Adjustment (10,04) 9582 Vortent Loans (10,04) 9684 LaFear Settlement (10,04) 9685 LaFear Settlement (10,04) 9686 LaFear Settlement (10,04) 9687 Capital Leases Payable (10,04) Total Liabilities (10,04)				9,202 0
9517 Voluntary 403b 9518 Workers Comp 9519 Voluntary Insurance - NABCO 9520 Voluntary Insurance - AFLAC 1,84 9521 Accrued Salary & Wages 9522 Voluntary Life Insurance - Allstate 9523 Child Support Garnishment 9524 EWO 9525 STRS 13 9526 PERS (4,166 9527 Union Dues 9527 Union Dues 9528 STRS Excess Contribution 9531 SUI 3,84 9550 Prior Year AP 135,84 9550 Prior Year AP 135,84 9551 Parent/Student Deposits (78 9560 Liability - Stale-Dated Employee Payables 1581 Health Adjustments 9582 Workers Compensation Adjustment 9582 Workers Compensation Adjustment 9582 Workers Compensation Adjustment 9580 Due to Grantor Governments 149,31 Total Current Liabilities Total Long Term Liabilities Total Long Term Liabilities Total Liabilities			•	835
9519 Voluntary Insurance - NABCO 77 9520 Voluntary Insurance - AFLAC 1,84 9521 Accrued Salary & Wages 99,62 9522 Voluntary Life Insurance - Allstate 2,11 9523 Child Support Garnishment 9524 EWO 9525 STRS 13 9526 PERS (4,16 9527 Union Dues 25 9529 STRS 513 SUI 3,84 9550 Prior Year AP 135,84 9550 Prior Year AP 135,84 9551 Vae Tax Payable 1,46 9553 Parent/Student Deposits (78 9560 Liability - Stale-Dated Employee Payables (58 9570 Liability - Stale-Dated Vendor Payables 75 9581 Health Adjustments (10,04 9582 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 Total Current Liabilities 9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable 704,83 Net Assets 704,83		9517	Voluntary 403b	0
9520 Voluntary Insurance - AFLAC 1,84 9521 Accrued Salary & Wages 99,62 9522 Voluntary Life Insurance – Allstate 2,11 9523 Child Support Garnishment 9524 EWO 9525 STRS 13 9526 PERS (4,16 9527 Union Dues 25 9529 STRS Excess Contribution 9531 SUI 3,84 9550 Prior Year AP 135,84 9550 Prior Year AP 135,84 9551 Parent/Student Deposits (78 9560 Liability - Stale-Dated Vendor Payables 75 9581 Health Adjustments (10,04 9552 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 Total Current Liabilities 9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable Total Liabilities				1,063
9521 Accrued Salary & Wages 99,62 9522 Voluntary Life Insurance – Allstate 2,11 9523 Child Support Garnishment 9524 EWO 9525 STRS 13 9526 PERS (4,16 9527 Union Dues 25 9529 STRS Excess Contribution 9531 SUI 3,84 9550 Prior Year AP 135,84 9550 Prior Year AP 135,84 9550 Prior Year AP 135,84 9551 Parent/Student Deposits (78 9560 Liability - Stale-Dated Employee Payables (5970 Liability - Stale-Dated Vendor Payables 75 9581 Health Adjustments (10,04 9582 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 Total Current Liabilities 9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable Total Long Term Liabilities 704,83 Net Assets 2,137,13				73 1,841
9523 Child Support Garnishment 9524 EWO 9525 STRS 9526 PERS (4,16 9527 Union Dues 9529 STRS Excess Contribution 9531 SUI 9550 Prior Year AP 9552 Use Tax Payable 9553 Parent/Student Deposits 9560 Liability - Stale-Dated Employee Payables 9570 Liability - Stale-Dated Vendor Payables 9571 Liabilities 7582 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 Total Current Liabilities 704,83 Net Assets 704,83				99,622
9524 EWO 9525 STRS 9526 PERS (4,16 9527 Union Dues 9529 STRS Excess Contribution 9531 SUI 9550 Prior Year AP 9552 Use Tax Payable 9553 Parent/Student Deposits 9560 Liability - Stale-Dated Employee Payables 9570 Liability - Stale-Dated Vendor Payables 9581 Health Adjustments 9582 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 Total Current Liabilities 1704,83 13 13 144,11 155,84 155,84 155,84 155,84 166 1766 1866 1976 1986 1986 1986 1986 1986 1986 1986 198				2,116
9525 STRS 13 9526 PERS (4,16 9527 Union Dues 25 9529 STRS Excess Contribution 9531 SUI 3,84 9550 Prior Year AP 135,84 9552 Use Tax Payable 1,46 9553 Parent/Student Deposits (78 9560 Liability - Stale-Dated Employee Payables (5 9570 Liability - Stale-Dated Vendor Payables (10,04 9582 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 Total Current Liabilities 9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable Total Long Term Liabilities 704,83 Net Assets 704,83				0
9527				130
9529 STRS Excess Contribution 9531 SUI 3,84 9550 Prior Year AP 135,84 9552 Use Tax Payable 1,46 9553 Parent/Student Deposits (78 9560 Liability - Stale-Dated Employee Payables (5 9570 Liability - Stale-Dated Vendor Payables 75 9581 Health Adjustments (10,04 9582 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 Total Current Liabilities 9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable Total Liabilities 704,83 Net Assets 2,137,13				(4,167)
9531 SUI 3,84 9550 Prior Year AP 135,84 9552 Use Tax Payable 1,46 9553 Parent/Student Deposits (78 9560 Liability - Stale-Dated Employee Payables (5 9570 Liability - Stale-Dated Vendor Payables 75 9581 Health Adjustments (10,04 9582 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 Total Current Liabilities 9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable Total Long Term Liabilities 704,83 Net Assets 2,137,13				254 0
9552 Use Tax Payable				3,840
9553 Parent/Student Deposits 9560 Liability - Stale-Dated Employee Payables 9570 Liability - Stale-Dated Vendor Payables 75 9581 Health Adjustments 9582 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 704,83				135,841
9560			•	1,461 (783
9570 Liability - Stale-Dated Vendor Payables 75 9581 Health Adjustments (10,04 9582 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 Total Current Liabilities 9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable Total Liabilities 704,83 Net Assets 2,137,13				(51)
9582 Workers Compensation Adjustment 9590 Due to Grantor Governments 149,31 704,83 Long Term Liabilities 9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable Total Liabilities 704,83 Net Assets 704,83		9570	Liability - Stale-Dated Vendor Payables	756
9590 Due to Grantor Governments 149,31 704,83 704,83 704,83 704,83				(10,045) 0
Long Term Liabilities 9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable Total Liabilities 704,83 Net Assets 2,137,13			, ,	149,318
9640 Current Loans 9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable Total Liabilities 704,83 Net Assets 2,137,13	Total Current Liabilities			704,830
9641 Factoring Principal Due 9645 LaFear Settlement 9667 Capital Leases Payable Total Liabilities 704,83 Net Assets 2,137,13	Long Term Liabilities			
9645 LaFear Settlement 9667 Capital Leases Payable Total Liabilities 704,83 Net Assets 2,137,13				0
704,83 Net Assets 9667 Capital Leases Payable 704,83 704,83				0
Total Liabilities 704,83 Net Assets 2,137,13				0
Net Assets 2,137,13	Total Long Term Liabilities		-	0
	Total Liabilities			704,830
	Not Assets			2 427 424
	Liabilities + Net Assets			2,137,131

Encore High School for the Arts 2022-23 DMS Monthly Update Cash Flow

		Second														
	ВВ	Interim	July	August	September	October	November	December	January	February	March Budget	April Budget	May Budget	June Budget	Accruals	Total
Beginning Balance		Budget	414,330	1,651,459	931.380	196.395	109,569	384,772	91,791	341,229	(193,627)	623,485	1,496,275	1,397,319		
Revenues		-	414,000	1,001,400	501,500	100,000	100,000	004,112	01,701	0+1,220	(100,021)	020,400	1,400,210	1,001,010		
LCFF State Revenue	0	4.836.962	0	275,168	275,168	495.303	495,303	495,303	495,303	495,303	359.445	359.445	359,445	359,445	372,331	4.836.962
EPA	0	1,724,619	0	273,100	273,100	489,974	100,000	455,505	489,974	455,505 N	333,443	372,336	333,443	333,443	372,335	1,724,619
In-Lieu Property Taxes	0	218,289	0	0	0	0	6,929	107,829	0	0	41.078	27,680	13,840	13,840	7,093	218,289
Prior Year Corrections	0	2.565.550	0	0	0	0	0,020	0	0	0	44,700	2,416,747	44,700	44.700	14.703	2.565.550
Federal Revenues	0	1.263.737	0	21.869	187.449	49,593	11,559	32,923	63,109	246,195	315,934	141,043	,. 00	175,000	19.064	1,263,737
Other State Revenues	0	2.914.890	0	12,246	0	187,107	482,554	318,605	64,474	50.099	439,017	90,407	478.448	303,102	488.830	2.914.890
Other Local Revenue	0	120,472	300	10,879	6,556	6,910	3,168	11,404	38,880	1,476	10,039	10,039	10,039	10,039	742	120,472
TTL Revenues	0	13,644,518	300	320,162	469,172	1,228,887	999,513	966,064	1,151,739	793,073	1,210,214	3,417,698	906,473	906,126	1,275,097	13,644,518
Evpanditures																
Expenditures Certificated Salaries	0	2.799.257	14.739	136.605	261.941	282.076	260.117	276,526	254.319	264.464	263,856	263,856	263.856	256.902	(0)	2,799,257
Classified Salaries	0	1.732.568	52,066	140.432	150,444	150,702	154,234	139,232	118,580	154,016	155,000	155,000	155,000	155.000	52,861	1,732,568
Benefits	0	1,732,300	31,943	109,936	159,206	159,861	145,522	143,666	131,737	147,515	162,500	162,500	162,500	162,500	48,988	1,732,300
Books & Supplies	0	381.809	22.201	6.668	27.308	63.352	38.464	21.198	19,110	59.119	20,000	20,000	20.000	20.000	44,388	381.809
Services & Operations	0	3,828,339	255,130	424,317	286,309	370,906	460,947	260,479	272,714	461,872	250,000	218,700	218.700	218,700	129,564	3,828,339
Capital Outlay	0	187.240	0	0	0	0,000	00,047	0	0	01,072	200,000	210,700	210,700	0	187.240	187.240
Other Outgo	0	1.782.000	0	0	0	0	0	0	0	0		1,559,449		Ü	222.551	1,782,000
Total Expenditures	0	12,439,587	376.080	817.958	885,208	1.026.897	1.059.285	841.102	796.460	1.086.986	851.356	2,379,505	820.056	813.102	685.592	12,439,587
		,,	0.0,000	211,000		.,,	.,,	,	,	.,,			,		********	,,
Other Cash Inflows/Outflows																
Accounts Receivable/Other Assets	(2,995,777)	0	2,076,818	19,560	16.231	14.711	537,951	(5,504)	150,021	(6,440)	598,632	(25,025)	(44,995)	218,669		3.550.629
Due to Grantor Governments	0	0	0	(79,613)	(79,613)	(143,304)	(143,304)	(143,304)	(143,304)	(143,304)	(140,377)	(140,377)	(140,377)	(140,377)		(1,437,254)
Fixed Assets	(724,287)	0	0) o) O) o	(10,338)	(10,000)	(10,685)) O	, , ,	, , ,	, ,	, , ,		(31,023)
Accounts Payable (net change)	2,248,301	0	(463,909)	(162,231)	(255,567)	(160,224)	(49,333)	(259,136)	(101,874)	(91,199)						(1,543,472)
Other Liabilities	0	0	0	0	0	0	0	0	0	0						0
Net Inflows/Outflows	(1,471,763)	0	1,612,909	(222,284)	(318,949)	(288,817)	334,976	(417,944)	(105,842)	(240,943)	458,255	(165,402)	(185,372)	78,292	0	
ENDING CASH BALANCE			1,651,459	931,380	196,395	109,569	384,772	91,791	341,229	(193,627)	623,485	1,496,275	1,397,319	1,568,635		
Days Cash on Hand			49.20	27.75	5.85	3.26	11.46	2.73	10.17	(5.77)	18.57	44.57	41.63	46.73		

