

Fiscal13a

Financial Statement

Fund 620 - River Oaks Academy

Fiscal Year 2016/17 Through March 2017

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
LCFF Revenue Sources						
8011	Revenue Limit State Aid Curr	1,157,004.00	1,645,450.00	1,057,810.00	587,640.00	64.29
8012	Education Protection Act	277,663.00	287,141.00	246,123.00	41,018.00	85.72
8019	Revenue Limit State Aid Prior			1,473.00	1,473.00-	NO BDGT
8096	Trs In-Lieu from Property Tax	34,878.00	34,878.00	1,983.00	32,895.00	5.69
	Total LCFF Revenue Sources	1,469,545.00	1,967,469.00	1,307,389.00	660,080.00	66.45
Federal Revenue						
8181	Special Education Entitlement	33,336.00	35,053.00	1,717.00	33,336.00	4.90
	Total Federal Revenue	33,336.00	35,053.00	1,717.00	33,336.00	4.90
Other State Revenues						
8550	Mandated Cost Reimbursements	53,187.00	48,864.00	42,099.00	6,765.00	86.16
8560	State Lottery Grant	35,384.00	50,113.00	11,447.15	38,665.85	22.84
8590	Other State	116,342.00	272,501.00	469,957.08	197,456.08-	172.46
	Total Other State Revenues	204,913.00	371,478.00	523,503.23	152,025.23-	140.92
Other Local Revenue						
8660	Interest	750.00	2,000.00	1,280.20	719.80	64.01
8699	All Other Local Revenue		800.00	732.51	67.49	91.56
8792	Transfers of Apportionments Fr	52,594.00	58,469.00	56,089.00	2,380.00	95.93
	Total Other Local Revenue	53,344.00	61,269.00	58,101.71	3,167.29	94.83
	Total Year To Date Revenues	1,761,138.00	2,435,269.00	1,890,710.94	544,558.06	77.64

Object	Description	Adopted Budget	Revised Budget	Actual	Encumbrance	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teacher	459,050.00	585,620.00	392,777.22	86,649.54	106,193.24	67.07
1130	Certificated Stipends		3,000.00	8,000.00		5,000.00-	266.67
1140	Certificated Extra Duty		5,625.00	4,375.00		1,250.00	77.78
1200	Certificated Pupil Support Sal	40,500.00	40,500.00	27,000.00		13,500.00	66.67
1300	Certificated Administrators	138,903.00	138,903.00	104,177.25		75.00	75.00
1900	Other Certificated Salaries	72,000.00	90,000.00	67,500.00		75.00	75.00
	Total Certificated Salaries	710,453.00	863,648.00	603,829.47	143,875.29	115,943.24	69.92
Classified Salaries							
2400	Clerical & Office Salaries	87,434.00	96,155.00	68,355.46	23,088.96	4,710.58	71.09
	Total Classified Salaries	87,434.00	96,155.00	68,355.46	23,088.96	4,710.58	71.09
Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 644, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)							

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Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Employee Benefits							
3101	STRS, Certificated Positions	84,280.00	103,552.00	18,099.51	72,565.14	12,887.35	70.08
3202	PERS, Classified Positions	12,143.00	13,354.00	3,206.58	9,341.08	806.34	69.95
3301	OASDI/Medicare Certificated	10,295.00	12,516.00	2,076.45	8,666.07	1,773.48	69.24
3302	OASDI/Medicare Classified	6,638.00	7,305.00	1,743.57	5,169.93	391.50	70.77
3401	Health/Dental/Vision Cert	80,895.00	101,128.00	25,413.33	70,454.08	5,260.59	69.67
3402	Health/Dental/Vision Class	29,204.00	27,321.00	8,196.42	19,124.98	.40	70.00
3501	SUI Certificated	356.00	432.00	71.58	298.79	61.63	69.16
3502	SUI Classified	43.00	48.00	11.40	1,774.77	1,738.17	3,697.44
3601	Workers' Comp Certificated	8,575.00	10,619.00	1,831.50	7,686.69	1,100.81	72.39
3602	Workers' Comp Classified	1,055.00	1,166.00	293.91	870.13	1.96	74.63
Total Employee Benefits		233,484.00	277,441.00	60,944.25	195,951.66	20,545.09	70.63
Books and Supplies							
4100	Textbooks		34,115.00		34,114.65	.35	100.00
4300	Materials and Supplies	77,504.00	104,645.00	11,693.53	88,948.60	4,002.87	85.00
4400	Non-Capitalized Equipment	9,500.00	48,885.00	6,253.01	44,414.55	1,782.56	90.86
Total Books and Supplies		87,004.00	187,645.00	17,946.54	167,477.80	2,220.66	89.25
Services and Other Operating Expenditures							
5100	SubAggreement/Professional Se		48,662.00		48,661.87	.13	100.00
5210	Mileage	1,095.00	1,095.00				
5220	Staff Development	18,018.00	19,026.00	672.59	9,289.73	9,063.68	48.83
5300	Dues and Memberships	4,217.00	4,540.00		4,540.00		100.00
5450	Other Insurance	15,383.00	15,383.00		15,526.60	143.60	100.93
5502	Electricity Service	4,194.00	7,530.00	4,760.89	2,679.11	90.00	35.58
5504	Water Service	736.00	1,236.00	707.06	512.94	16.00	41.50
5600	Repair, Maintenance Building	112,238.00	169,647.00	71,586.16	131,416.39	33,355.55	77.46
5800	Professional/Consultation Serv	197,742.00	249,576.00	56,306.40	209,678.27	16,408.67	84.01
5801	Audit Services	11,536.00	11,536.00	2,030.41	2,062.50	7,443.09	17.88
5803	Business Services Authority	118,826.00	164,192.00	39,608.68	79,217.32	45,366.00	48.25
5804	Employment Fees	900.00	913.00	420.00	551.00	58.00	60.35
5805	Online Resources	5,726.00	5,726.00	2,417.00	639.78	2,669.22	11.17
5806	Enrichment Programs	95,672.00	183,708.00	52,674.67	140,212.33	9,179.00	76.32
5899	Legal Services Box 14	19,253.00	19,253.00		1,404.49	17,848.51	7.29
5902	Internet Services	6,671.00	10,943.00	4,776.26	6,166.74		56.35
5903	Postage	596.00	596.00	547.77	159.85	111.62	26.82
Total Services and Other Operating Expenditures		612,803.00	913,562.00	236,507.89	652,718.92	24,335.19	71.45

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
6600 - 6999							
6900	Depreciation	3,166.00	3,166.00			3,166.00	
	Total 6600 - 6999	3,166.00	3,166.00	.00	.00	3,166.00	
	Total Year To Date Expenditures	1,734,344.00	2,341,617.00	482,362.93	1,688,333.31	170,920.76	72.10

Fund 620 - River Oaks Academy

Fiscal Year 2016/17 Through March 2017

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	752,170.63	4,044.50	756,215.13
9120	Cash in Bank Account		100.00	100.00
9140	Cash Collections Awaiting Depo	344.06	344.06-	
9200	Accounts Receivable	34,583.00	34,583.00-	
9202	Rental Deposit	9,785.64	6,050.00	15,835.64
9211	Accounts Receivable (Clear)		3,457.00	3,457.00
9290	Due From Other Governments	41,081.46	40,588.46-	493.00
9330	Prepaid Rent	39,514.79	39,514.79-	
9440	Equipment	15,830.36		15,830.36
9445	Accum Deprec Equipment	3,957.59-		3,957.59-
	Total Assets	889,352.35	101,378.81-	787,973.54
Liabilities				
9510	Accounts Payable	181,352.88	181,352.88-	
9530	Summer Pay Liability		9,862.05	9,862.05
9534	Health & Welfare Ins Payable		23,275.43	23,275.43
9535	State Unemployment Insurance	8.37	121.44	129.81
9536	Workers' Comp Ins Payable	1,153.97	676.23-	477.74
9551	Use Tax Payable	75.75	75.75-	
9552	Sales Tax Payable	4,820.11	4,632.85-	187.26
9590	Due to Other Governments	13,269.18	13,269.18-	
9650	Deferred Revenue	137,008.47	137,008.47-	
	Total Liabilities	337,688.73	303,756.44-	33,932.29
	Calculated Fund Balance	551,663.62	202,377.63	754,041.25
Beginning Fund Balance				
9791	Beginning Fund Balance	551,663.62		551,663.62
	Beginning Fund Balance Proof	.00	202,377.63	202,377.63
Change in Fund Balance - Excess Revenues (Expenditures)				
			202,377.63	

Memo Only - Ending Fund Balance Accounts

Reserves	Adopted	Revised
9720	Reserve for Encumbrances	482,362.93
Other Designations		
9790	Undesignated/Unappropriate	429,042.00
9796 - 9799		
Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 644, Starting Period = 1, Ending Account Period = 0, Strmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)		
		ESCAPE ONLINE

Fund 620 - River Oaks Academy

Memo Only - Ending Fund Balance Accounts (continued)

	Adopted	Revised
9796 - 9799 (continued)		
9796 Capital Assets, Net of Debt	144,917.00	115,294.00
9797 Restricted Net Assets	34,904.00	100,980.00
Total 9796 - 9799	.00	.00

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Financial Statement

Fund 620 - River Oaks Academy

Fiscal Year 2016/17 Through March 2017

Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	1,761,138.00	2,435,269.00		1,890,710.94	544,558.06	77.64
B. Expenditures	1,734,344.00	2,341,617.00	482,362.93	1,688,333.31	170,920.76	72.10
C. Subtotal (Revenue LESS Expense)	26,794.00	93,652.00		202,377.63	373,637.30	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	26,794.00	93,652.00		202,377.63	373,637.30	
F. Fund Balance:						
Beginning Balance (9791)	534,463.00	551,664.00		551,663.62		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	534,463.00	551,664.00		551,663.62		
G. Calculated Ending Balance						
*Components of Ending Fund Balance	561,257.00	645,316.00		754,041.25		
Legally Restricted (9740)						
Other Designations (9780)	381,436.00	429,042.00				
Undesig/Unapprop (9790)	179,821.00	216,274.00				
Other				482,362.93		