

Fund 620 - River Oaks Academy

Fiscal Year 2016/17 Through August 2016

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
LCFF Revenue Sources						
8011	Revenue Limit State Aid Curr	1,157,004.00	1,157,004.00	65,584.00	1,091,420.00	5.67
8012	Education Protection Act	277,663.00	277,663.00		277,663.00	
8096	Trs In-Lieu from Property Tax	34,878.00	34,878.00		34,878.00	
	Total LCFF Revenue Sources	1,469,545.00	1,469,545.00	65,584.00	1,403,961.00	4.46
Federal Revenue						
8181	Special Education Entitlement	33,336.00	33,336.00		33,336.00	
	Total Federal Revenue	33,336.00	33,336.00	.00	33,336.00	
Other State Revenues						
8550	Mandated Cost Reimbursements	53,187.00	53,187.00		53,187.00	
8560	State Lottery Grant	35,384.00	35,384.00		35,384.00	
8590	Other State	116,342.00	116,342.00		116,342.00	
	Total Other State Revenues	204,913.00	204,913.00	.00	204,913.00	
Other Local Revenue						
8660	Interest	750.00	750.00		750.00	
8792	Transfers of Apportionments Fr	52,594.00	52,594.00	2,976.00	49,618.00	5.66
	Total Other Local Revenue	53,344.00	53,344.00	2,976.00	50,368.00	5.58
	Total Year To Date Revenues	1,761,138.00	1,761,138.00	68,560.00	1,692,578.00	3.89

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1100	Teacher	459,050.00	459,050.00	288,831.80	28,883.18	141,335.02	6.29
1200	Certificated Pupil Support Sal	40,500.00	40,500.00			40,500.00	
1300	Certificated Administrators	138,903.00	138,903.00	115,752.50	23,150.50		16.67
1900	Other Certificated Salaries	72,000.00	72,000.00	75,000.00	15,000.00	18,000.00-	20.83
	Total Certificated Salaries	710,453.00	710,453.00	479,584.30	67,033.68	163,833.02	9.44
Classified Salaries							
2400	Clerical & Office Salaries	87,434.00	87,434.00	76,654.02	10,776.00	3.98	12.32
	Total Classified Salaries	87,434.00	87,434.00	76,654.02	10,776.00	3.98	12.32
Employee Benefits							
3101	STRS, Certificated Positions	84,280.00	84,280.00	60,331.70	8,432.84	15,515.46	10.01
3202	PERS, Classified Positions	12,143.00	12,143.00	10,645.66	1,496.56	.78	12.32
3301	OASDI/Medicare Certificated	10,295.00	10,295.00	6,947.20	972.00	2,375.80	9.44

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 644, Starting Period = 1, Ending Account Period = 0, Simit Option? = , ESCAPE ON LINE
 Zero Amounts? = N, SACS? = N, Restricted? = Y)

Fiscal13a

Financial Statement

Fund 620 - River Oaks Academy

Fiscal Year 2016/17 Through August 2016

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Employee Benefits (continued)							
3302	OASDI/Medicare Classified	6,638.00	6,638.00	5,821.72	815.46	.82	12.28
3401	Health/Dental/Vision Cert	80,895.00	80,895.00	84,385.10		3,490.10-	
3402	Health/Dental/Vision Class	29,204.00	29,204.00	27,321.40		1,882.60	
3501	SUI Certificated	356.00	356.00	239.50		33.52	9.42
3502	SUI Classified	43.00	43.00	38.12		5.32	12.37
3601	Workers' Comp Certificated	8,575.00	8,575.00	6,105.00		853.33	9.95
3602	Workers' Comp Classified	1,055.00	1,055.00	975.76		137.17	13.00
	Total Employee Benefits	233,484.00	233,484.00	202,811.16	12,746.20	17,926.64	5.46
Books and Supplies							
4300	Materials and Supplies	77,504.00	77,504.00	18,865.68		9,853.27	12.71
4400	Non-Capitalized Equipment	9,500.00	9,500.00			9,500.00	
	Total Books and Supplies	87,004.00	87,004.00	18,865.68	9,853.27	58,285.05	11.33
Services and Other Operating Expenditures							
5210	Mileage	1,095.00	1,095.00			1,095.00	5.93
5220	Staff Development	18,018.00	18,018.00	1,050.00		1,068.00	65.33
5300	Dues and Memberships	4,217.00	4,217.00			2,755.00	42.86
5450	Other Insurance	15,383.00	15,383.00	8,923.66		6,593.34	15.80
5502	Electricity Service	4,194.00	4,194.00	6,777.29		662.71	4.29
5504	Water Service	736.00	736.00	688.39		31.61	30.34
5600	Repair, Maintenance Building	112,238.00	125,580.00	144,617.24		38,106.35	11.91
5800	Professional/Consultation Service	197,742.00	198,143.00	45,123.00		23,607.35	
5801	Audit Services	11,536.00	11,536.00	.91		11,535.09	
5803	Business Services Authority	118,826.00	118,826.00			118,826.00	
5804	Employment Fees	900.00	900.00			900.00	
5805	Online Resources	5,726.00	5,726.00			5,726.00	
5806	Enrichment Programs	95,672.00	95,672.00			100.00	0.10
5899	Legal Services Box 14	19,253.00	19,253.00			19,253.00	
5902	Internet Services	6,671.00	6,671.00	7,671.56		1,028.44	15.42
5903	Postage	596.00	596.00			596.00	
	Total Services and Other Operating Expenditures	612,803.00	626,546.00	214,852.05	73,952.80	337,741.15	11.80
6600 - 6999	Depreciation	3,166.00	3,166.00	.00		3,166.00	9.97
	Total 6600 - 6999	3,166.00	3,166.00	.00	.00	3,166.00	9.97
	Total Year To Date Expenditures	1,734,344.00	1,748,087.00	992,767.21	174,361.95	580,957.84	

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 644, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , ESCAPE ONLINE Page 2 of 4

644 - River Oaks Academy Charter School

Generated for Beverly Matsumura (644BMAVSUMJURA), Aug 29

2016 9:26AM

Fund 620 - River Oaks Academy

Fiscal Year 2016/17 Through August 2016

Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury	752,170.63	229,579.30-	522,591.33
9140	Cash Collections Awaiting Depo	344.06	344.06-	
9200	Accounts Receivable	34,583.00	31,590.28-	2,992.72
9202	Rental Deposit	9,785.64	6,050.00	15,835.64
9290	Due From Other Governments	41,081.46	12,470.12-	28,611.34
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	307,448.55-	581,903.80
Liabilities				
9510	Accounts Payable	181,352.88	181,352.88-	
9530	Summer Pay Liability		1,164.30	1,164.30
9535	State Unemployment Insurance	8.37	38.84	47.21
9536	Workers' Comp Ins Payable	1,153.97	3,544.81-	2,390.84-
9551	Use Tax Payable	75.75	75.75-	
9552	Sales Tax Payable	4,820.11	4,607.12-	212.99
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	201,646.60-	136,042.13
	Calculated Fund Balance	551,663.62	105,801.95-	445,861.67
9791	Beginning Fund Balance	551,663.62		551,663.62
	Beginning Fund Balance Proof	.00	105,801.95-	105,801.95-
	Change in Fund Balance - Excess Revenues (Expenditures)		(105,801.95)	

Memo Only - Ending Fund Balance Accounts

	Adopted	Revised
Reserves		
9720	Reserve for Encumbrances	992,767.21
Other Designations		
9790	Undesignated/Unappropriate	367,693.00
9796 - 9799	Capital Assets Net of Debt	144,917.00
9796	Restricted Net Assets	34,904.00
9797		
	Total 9796 - 9799	.00

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)

644 - River Oaks Academy Charter School

Generated for Beverly Matsumura (644BMATSUMURA), Aug 29

2016 9:26AM

Fiscal13a

Financial Statement

Fund 620 - River Oaks Academy

Fiscal Year 2016/17 Through August 2016

Description	Revenues, Expenditures, and Changes in Fund Balance		Encumbrance	Actual	Budget Balance	% of Budget
	Adopted Budget	Revised Budget				
A. Revenues	1,761,138.00	1,761,138.00		68,560.00	1,692,578.00	3.89
B. Expenditures	1,734,344.00	1,748,087.00	992,767.21	174,361.95	580,957.84	9.97
C. Subtotal (Revenue LESS Expense)	26,794.00	13,051.00		105,801.95-	1,111,620.16	
D. Other Financing Sources and Uses						
Sources						
LESS Uses						
E. Net Change in Fund Balance	26,794.00	13,051.00		105,801.95-	1,111,620.16	
F. Fund Balance:						
Beginning Balance (9791)	534,463.00	534,463.00		551,663.62		
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	534,463.00	534,463.00		551,663.62		
G. Calculated Ending Balance	561,257.00	547,514.00		445,861.67		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)	381,436.00	367,693.00				
Undesig/Unapprop (9790)	179,821.00	179,821.00		992,767.21		
Other						

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)

644 - River Oaks Academy Charter School

Generated for Beverly Matsumura (644BMATSUMURA), Aug 29

ESCAPE ONLINE

Checks Dated 07/01/2016 through 08/26/2016

Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
5044802275	07/01/2016	Leslie T. Maple	620-4300		938.99
5044802276	07/01/2016	VTA CNTY OFFICE OF EDUCATION	620-5800		80.63
5044802277	07/01/2016	Vicenti Lloyd & Stutzman LLP	620-5801		2,062.50
5044802278	07/06/2016	FRONTIER COMMUNICATIONS	620-5902		414.63
5044802279	07/06/2016	School Pathways	620-5800		1,227.00
5044802280	07/06/2016	TAX DEFERRED SERVICES	620-9539		300.00
5044802281	07/08/2016	EMPLOYMENT DEVELOPMENT DEPT	620-9535		113.51
5044802282	07/11/2016	Leslie T. Maple	620-4300		21.50
5044802283	07/11/2016	Michal Rosenblum	620-4300		167.29
5044802284	07/11/2016	BRIGHAM YOUNG UNIVERSITY BYU INDEPENDENT STUDY	620-5800		75.00
5044802285	07/11/2016	BUSINESS SERVICES AUTHORITY	620-9534		98,216.90
5044802286	07/11/2016	GORDON BOWERS PRINTING, INC	620-5800		636.99
5044802287	07/11/2016	U.S. BANK	620-5220	302.59	
			620-5800	2,774.23	3,076.82
5044802288	07/14/2016	FRONTIER COMMUNICATIONS	620-5902		305.00
5044802289	07/18/2016	VTA CNTY OFFICE OF EDUCATION	620-5800		1,200.00
5044802290	07/18/2016	WILLIAM DAVID FREED FREED EXPRESSIONS	620-5600		750.00
5044802291	07/21/2016	BUSINESS SERVICES AUTHORITY	620-5800		320.00
5044802292	07/21/2016	THE ILLUSION FACTORY LLC	620-5800		6,235.25
5044802293	07/22/2016	WATER COURT, LLC	620-5600		9,897.45
5044802294	07/25/2016	Board of Equalization	620-5800	.14	
			620-9551	75.75	
			620-9552	4,820.11	4,896.00
5044802295	07/25/2016	VTA CNTY OFFICE OF EDUCATION	620-9510		15,506.66
5044802296	07/26/2016	TAX DEFERRED SERVICES	620-9539		300.00
5044802297	07/27/2016	BUSINESS SERVICES AUTHORITY	620-9510		38,917.07
5044802298	08/04/2016	NESTLE PURE LIFE	620-5504		6.44
5044802299	08/04/2016	Southern Calif Edison Co. Acct# 2332008259	620-5502		207.51
5044802300	08/09/2016	STUDIES WEEKLY, INC. AMERICAN LEGACY PUBLISHING	620-4300	978.77	
			Unpaid Sales Tax	62.47-	916.30
5044802301	08/09/2016	CODE MONKEY STUDIOS, INC.	620-4300		300.00
5044802302	08/09/2016	CRITICAL THINKING CO	620-4300	669.39	
			Unpaid Sales Tax	42.72-	626.67
5044802303	08/09/2016	FRONTIER COMMUNICATIONS	620-5902		418.44
5044802304	08/09/2016	ANTHONY A. DAVIS JackKris Publishing, LLC	620-4300	90.59	
			Unpaid Sales Tax	5.54-	85.05
5044802305	08/09/2016	RAINBOW RESOURCES	620-4300	1,045.64	
			Unpaid Sales Tax	69.66-	975.98
5044802306	08/09/2016	School Pathways	620-5800		627.00
5044802307	08/10/2016	Beverly A. Matsumura	620-4300		66.21
5044802308	08/10/2016	APLUS+ Attn: Jefferey Rice	620-5220		858.00
5044802309	08/10/2016	FRONTIER COMMUNICATIONS	620-5902		305.00
5044802310	08/10/2016	SINGAPORE MATH INC	620-4300		368.96
5044802311	08/10/2016	U.S. BANK	620-4300	58.06	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Page 1 of 2

Checks Dated 07/01/2016 through 08/26/2016					
Check Number	Check Date	Pay to the Order of	Fund Object	Expensed Amount	Check Amount
5044802311	08/10/2016	U.S. BANK	620-5800	378.00	436.06
5044802312	08/10/2016	VTA CNTY OFFICE OF EDUCATION	620-5800		350.00
5044802313	08/10/2016	VTA CNTY OFFICE OF EDUCATION	620-5800		1,193.00
5044802314	08/11/2016	SO CAL SELF STORAGE - WESTOAKS	620-5600		3,564.00
5044802315	08/17/2016	Accrediting Commision 4 Schls	620-5800		920.00
5044802316	08/17/2016	AMERICAN OFFICE PRODUCTS	620-4300		1,586.59
5044802317	08/17/2016	DreamBox Learning, Inc.	620-4300		750.00
5044802318	08/17/2016	JOSTENS, INC.	620-4300		89.88
5044802319	08/17/2016	CRYSTAL SLOAT	620-5806		100.00
5044802320	08/22/2016	Beverly A. Matsumura	620-4300		341.30
5044802321	08/22/2016	DANIEL W SMITH	620-5800		325.00
5044802322	08/22/2016	VTA CNTY OFFICE OF EDUCATION	620-5800	10.12	
			620-9510	525.60	535.72
5044802323	08/23/2016	VTA CNTY OFFICE OF EDUCATION	620-9590		13,269.18
5044802324	08/25/2016	AMERICAN OFFICE PRODUCTS	620-4300		582.87
5044802325	08/25/2016	CCSJPA dba CharterSAFE	620-5450	1,421.23	
			620-9536	1,927.42	3,348.65
5044802326	08/25/2016	THE ILLUSION FACTORY LLC	620-5800		5,344.50
5044802327	08/25/2016	NESTLE PURE LIFE	620-5504		25.17
5044802328	08/25/2016	Southern Calif Edison Co. Acct# 2332008259	620-5502		177.20
5044802329	08/25/2016	WATER COURT, LLC	620-5600		9,897.45
5044802330	08/26/2016	Richard J. Intlekofer	620-5220		210.00
5044802331	08/26/2016	GREENFIELD LEARNING INC	620-4300		2,350.00
5044802332	08/26/2016	Oak Meadow	620-4300	408.12	
			Unpaid Sales Tax	28.12-	380.00
5044802333	08/26/2016	RAINBOW RESOURCES	620-4300	74.12	
			Unpaid Sales Tax	4.48-	69.64
5044802334	08/26/2016	SINGAPORE MATH INC	620-4300		92.77
5044802335	08/26/2016	TAX DEFERRED SERVICES	620-9539		700.00
			Total Number of Checks	61	238,059.73

Fund Summary

Fund	Description	Check Count	Expensed Amount
620	River Oaks Academy	61	238,272.72
	Total Number of Checks	61	238,272.72
	Less Unpaid Sales Tax Liability		212.99-
	Net (Check Amount)		238,059.73

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Includes Purchase Orders dated 07/01/2016 - 08/26/2016

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
B4317-00007	ALL STATE BLDG. MAINT.,INC.	ROAK	FY 16/17 Janitorial Services	620-5800	3,720.00
B4317-00008	Southern Calif Edison Co. Acct # 2332008259	ROAK	FY 16/17 Electricity	620-5502	4,104.00
B4317-00009	NESTLE PURE LIFE	ROAK	FY 16/17 Water	620-5504	720.00
B4317-00010	FRONTIER COMMUNICATIONS	ROAK	FY 16/17 Phone and Internet	620-5902	5,040.00
B4317-00011	SO CAL SELF STORAGE - WESTOAKS	ROAK	FY 16/17 Storage Rental	620-5600	3,564.00
B4317-00012	Advanced Office Automation	ROAK	FY 16/17 Copier Lease	620-5600	2,000.00
B4317-00013	School Pathways	ROAK	FY 16/17 PLS Student Fees & CALPADS Consulting	620-5800	12,300.00
B4317-00014	SAN JOAQUIN COUNTY OFFICE OF E D	ROAK	Edjoin Services Renewal 2016-17	620-5800	750.00
B4317-00015	AMERICAN OFFICE PRODUCTS	ROAK	FY 16/17 Office Supplies	620-4300	6,500.00
B4317-00016	FRONTIER COMMUNICATIONS	ROAK	FY 16/17 Phone and Internet	620-5902	3,660.00
B4317-00017	VTA CNTY OFFICE OF EDUCATION	ROAK	FY 2016-2017 COURIER SERVICES	620-5800	1,193.00
B4317-00018	CYNTHIA VOKOUN	ROAK	Cynthia Vokoun Psychologist	620-5800	20,000.00
B4317-00019	KELLI FLORES	ROAK	Kelli Flores, Resource Specialist	620-5800	8,000.00
P4317-00005	DreamBox Learning, Inc.	ROAK	1 yr subscription for 30 students	620-4300	750.00
P4317-00006	CODE MONKEY STUDIOS, INC.	ROAK	1 yr. subscription, 30 students (Sept '16-Aug '17)	620-4300	300.00
P4317-00007	BUSINESS SERVICES AUTHORITY	ROAK	FY16-17 Document Tracking Services	620-5800	320.00
P4317-00008	GREENFIELD LEARNING INC	ROAK	30 (\$50 each) for 1 yr plus training	620-4300	2,350.00
P4317-00009	RAINBOW RESOURCES	ROAK	Curriculum	620-4300	762.15
P4317-00010	CRITICAL THINKING CO	ROAK	Curriculum from Critical Thinking	620-4300	669.39
P4317-00011	RAINBOW RESOURCES	ROAK	Curriculum	620-4300	283.49
P4317-00012	Oak Meadow	ROAK	Curriculum	620-4300	408.12
P4317-00013	SINGAPORE MATH INC	ROAK	Curriculum	620-4300	368.96
P4317-00014	ANTHONY A. DAVIS JACKRIS PUBLI SHING, LLC	ROAK	Curriculum	620-4300	90.59
P4317-00015	APLUS+ Attn: Jefferey Rice	ROAK	Registration Fee for A-Plus Conf.	620-5220	858.00
P4317-00016	RAINBOW RESOURCES	ROAK	Curriculum	620-4300	25.19
P4317-00017	SINGAPORE MATH INC	ROAK	Curriculum	620-4300	92.77
P4317-00018	RAINBOW RESOURCES	ROAK	Curriculum	620-4300	67.73
P4317-00019	ZANER-BLOSER, INC.	ROAK	Curriculum	620-4300	25.24
P4317-00020	CRITICAL THINKING CO	ROAK	Curriculum	620-4300	46.23
P4317-00021	RAINBOW RESOURCES	ROAK	Curriculum	620-4300	48.93
P4317-00022	CompassLearning, Inc.	ROAK	Subscriptoin and Online Curriculum	620-4300	603.08
P4317-00023	MCGRAW-HILL EDUCATION, INC. MC GRAW-HILL SCHOOL EDUCATION	ROAK	McGraw Hill Curriculum	620-4300	3,553.05
P4317-00024	MCGRAW-HILL EDUCATION, INC. MC GRAW-HILL SCHOOL EDUCATION	ROAK	Curriculum from McGraw Hill	620-4300	1,904.30

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE ONLINE

Page 1 of 2

Includes Purchase Orders dated 07/01/2016 - 08/26/2016

PO Number	Vendor Name	Loc	Description	Fund Object	Account Amount
P4317-00025	VTA CNTY OFFICE OF EDUCATION	ROAK	Health and CUM folders	620-4300	231.13
P4317-00026	SINGAPORE MATH INC	ROAK	Curriculum	620-4300	254.78
P4317-00027	RAINBOW RESOURCES	ROAK	Curriculum	620-4300	99.17
P4317-00028	CRITICAL THINKING CO.	ROAK	Curriculum	620-4300	134.32
P4317-00029	UNIVERSITY OF TORONTO PRESS	ROAK	Jump Math Curriculum	620-4300	115.03
P4317-00030	AoPS Incorporated ART OF PROBL EM SOLVING	ROAK	Curriculum	620-4300	317.13
Total Number of POs				39	
				Total	86,229.78

Fund Recap

Fund	Description	PO Count	Amount
620	River Oaks Academy	39	86,229.78

PO Changes

	New PO Amount	Fund/ Object	Description	Change Amount
B4317-00006	24,745.00	620-5450	River Oaks Academy/Other Insurance	1,421.23-
Total PO Changes				1,421.23-

The preceding Purchase Orders have been issued in accordance with the District's Purchasing Policy and authorization of the Board of Trustees. It is recommended that the preceding Purchase Orders be approved and that payment be authorized upon delivery and acceptance of the items ordered.

ESCAPE **ONLINE**