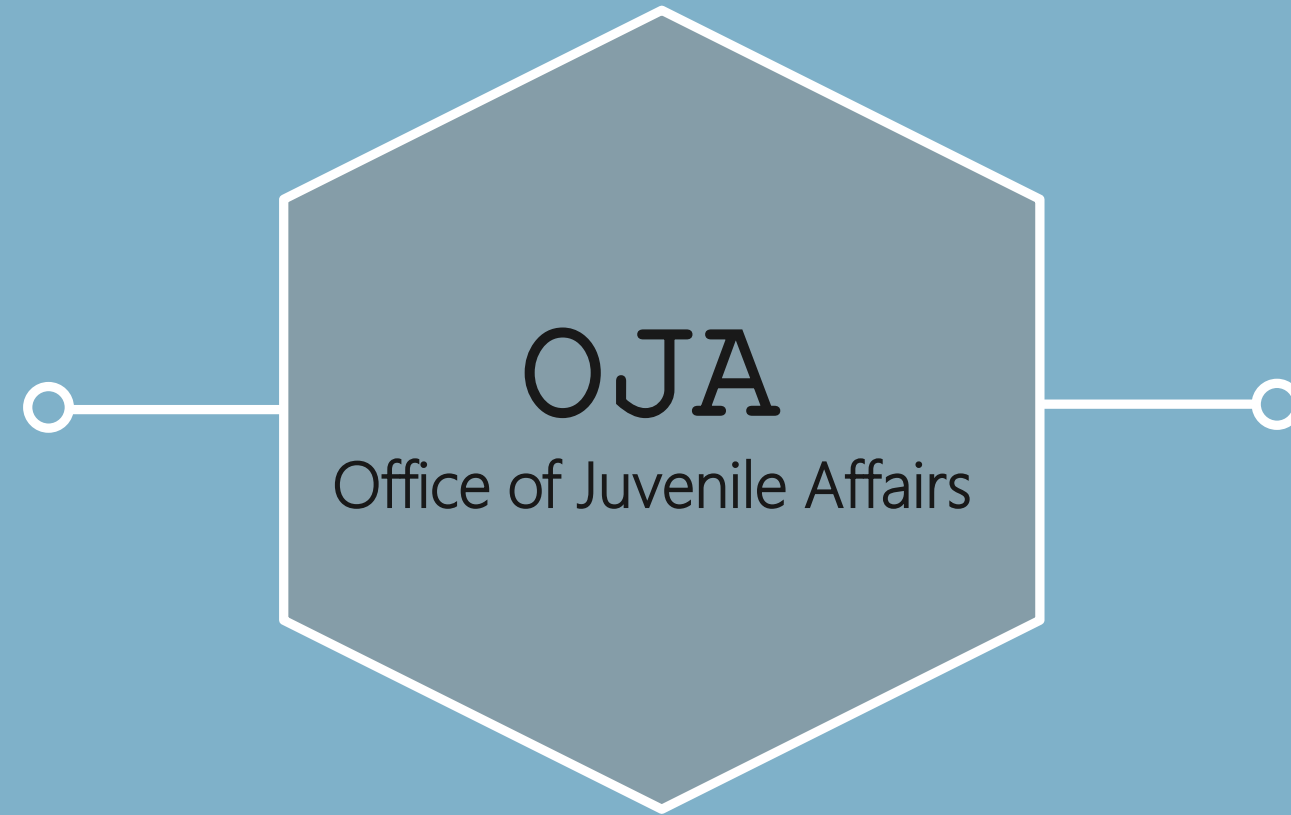




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**Office of Juvenile Affairs  
Oklahoma Youth Academy Charter School  
Board of Director's Meeting  
October 10, 2018**

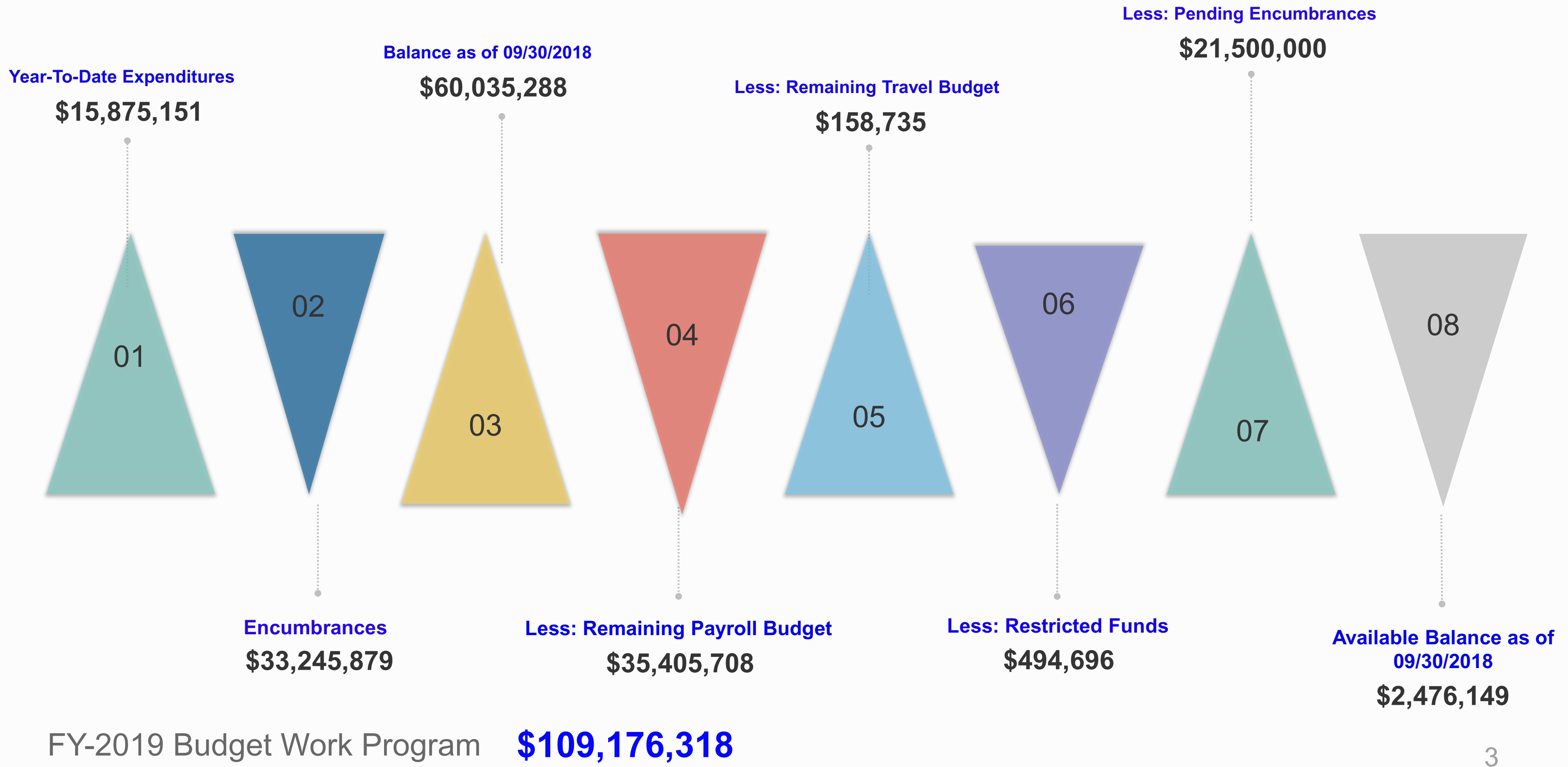


# FINANCE REPORT

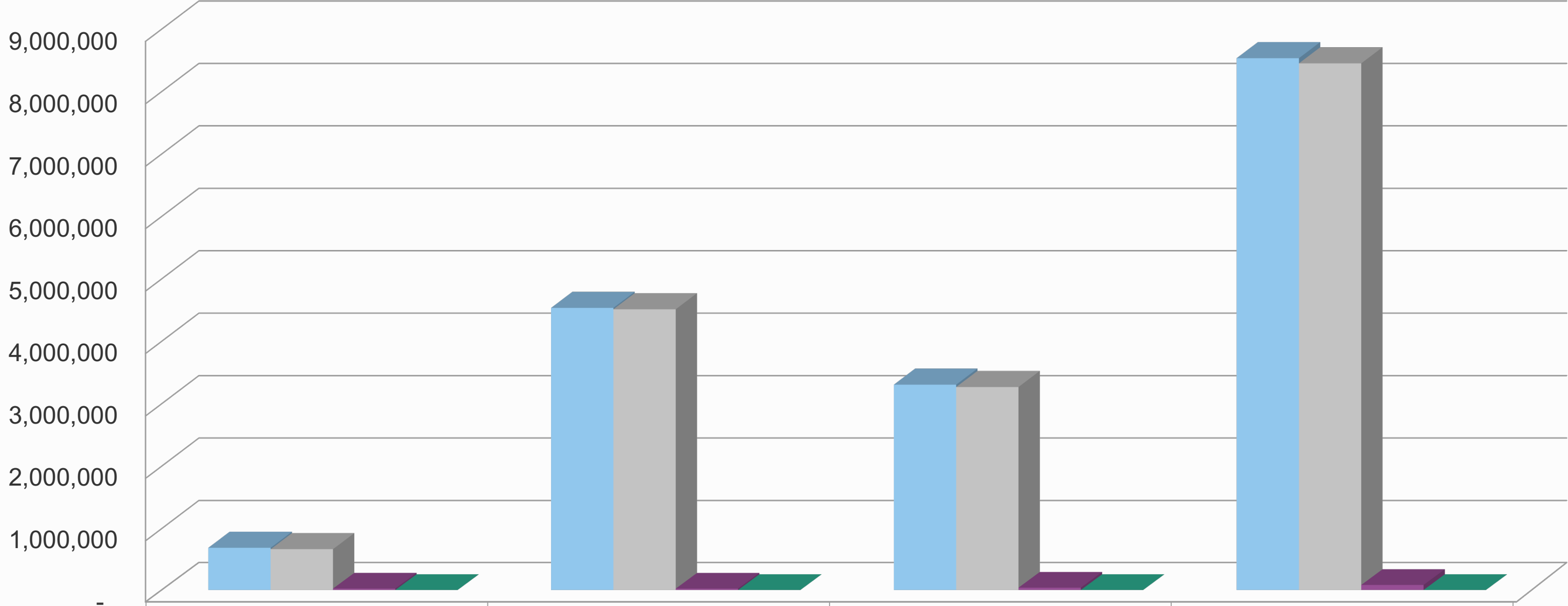
October 2018 Board Meeting  
Financial Reports for the Month Ending September 30, 2018

# FY-2019 Operation/Capital Budget Projections

• As of September 30, 2018



# FY-2018 Payroll Costs As of September 30, 2018



	Administration	Residential	Non-Residential	Total
YTD Budget	693,170	4,536,272	3,306,577	8,536,019
YTD Expenditures	670,486	4,514,094	3,268,758	8,453,338
YTD Actual to Budget Variance	22,685	22,178	37,819	82,682
% Variance	3.3%	0.5%	1.1%	1.0%

# General Revolving Fund Revenue

As of September 30, 2018

Revenue Source	FY-19 Budget	Budget to Date	Receipts	In-Transit	Over (Under) Variance
SSI and SSA	\$ 205,000	\$ 51,000	\$ 26,000	\$ -	\$ (25,246)
Income from Rent	\$ 9,576	\$ 2,394	\$ 6,095	\$ -	\$ 3,701
Charter School State Aide/Grants	\$ 1,025,909	\$ 256,777	\$ 295,054	\$ -	\$ 38,576
School Breakfast/Lunch Program	\$ 243,000	\$ 60,750	\$ 20,158	\$ 60,572	\$ 19,980
Refunds & Reimbursements	\$ 364,944	\$ 91,236	\$ 88,887	\$ -	\$ (2,349)
Sales	\$ 15,000	\$ 3,750	\$ 7,836	\$ -	\$ 4,086
Child Support	\$ 200,000	\$ 50,000	\$ 10,447	\$ -	\$ (19,402)
Other Receipts	\$ 77,500	\$ 19,375	\$ 10,447	\$ -	\$ (8,928)
<b>Total Revolving Funds</b>	<b>\$ 2,140,929</b>	<b>\$ 535,232</b>	<b>\$ 485,078</b>	<b>\$ 60,572</b>	<b>\$ 10,418</b>

# Federal Programs Revenue

• As of September 30, 2018

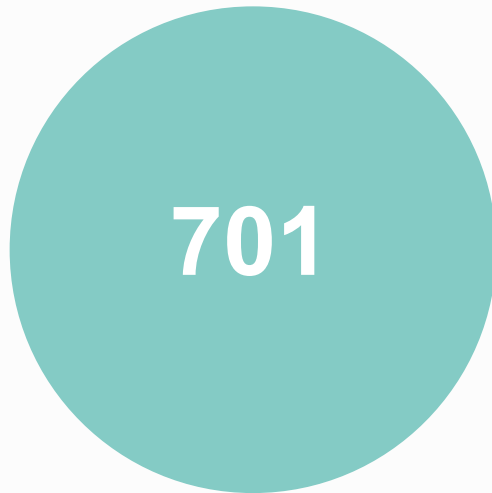
<b>FFP Revolving Fund</b>	<b>Projected Annual Revenue</b>	<b>Projected YTD Revenue</b>	<b>Actual Revenue</b>	<b>In-Transit</b>	<b>Variance</b>
Residential Behavior Management Services (RBMS)	\$ 5,100,000	\$ 1,275,000	\$ 682,132	\$ 343,585	\$ (249,283)
Targeted Case Management (TCM)	\$ 2,500,000	\$ 625,000	\$ 415,623	\$ 219,190	\$ 9,813
IV-E Shelter	\$ 87,000	\$ 21,750	\$ 23,749	\$ 21,992	\$ 23,991
Indirect Cost Reimbursement (OHCA)	\$ 140,000	\$ 35,000	\$ -	\$ -	\$ (35,000)
Grants (EOP)/JABG/Formula/PREA/Fund 4XX	\$ 938,130	\$ 234,533	\$ 108,109	\$140,568	\$ (14,144)
DAC-RSAT/PREA	\$ 36,813	\$ 9,203	\$ 1,056	\$ -	\$ (8,147)
<b>TOTAL</b>	<b>\$ 8,801,943</b>	<b>\$ 2,200,486</b>	<b>\$ 1,230,668</b>	<b>\$ 725,335</b>	<b>\$ (244,483)</b>

# 700 FUND ACCOUNTS • As of September 30, 2018

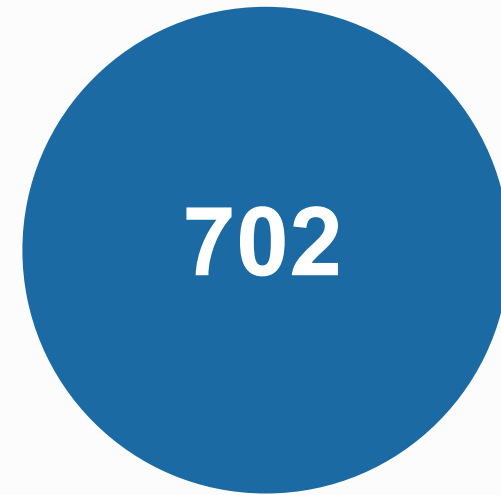
## Trust Fund

Established to account for all the funds a juvenile received or expended while in OJA custody.

\*\*Cash Balance as of 09/30/2018 was **\$235,256**  
Approximately **\$16,876.14** is current.



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## Canteen Fund

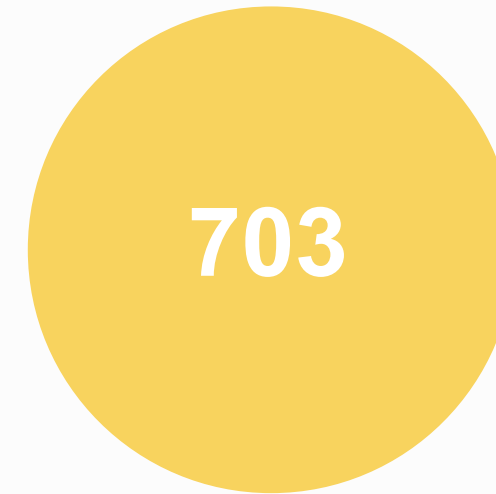
Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 09/30/2018 was **\$6,235**

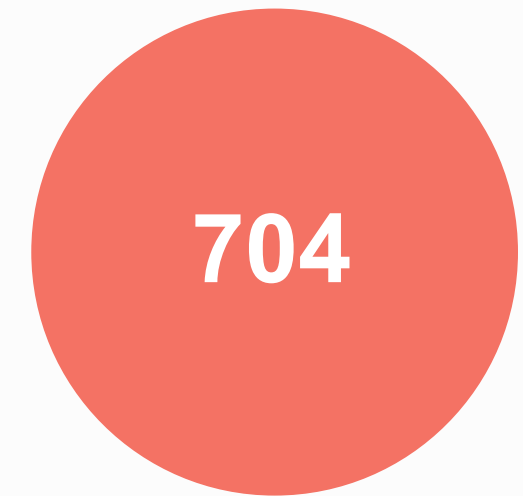
## Donation Fund

Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 09/30/2018 was **\$1,311**



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## Victim Restitution Fund

Established to account for all the funds a juvenile received or expended while in OJA custody.

Cash Balance as of 09/30/2018 was **\$6,110**

# EMERGENCY PURCHASES

• As of September 30, 2018



There are no Emergency Purchases.



# SOLE SOURCE PURCHASES

• As of September 30, 2018



**There are no Sole Source Purchases.**



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**Office of Juvenile Affairs  
Oklahoma Youth Academy Charter School  
Board of Director's Meeting  
October 10, 2018**



**Oklahoma Youth Academy Charter School**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**School Year 2018-2019**  
**As of September 30, 2018**

<u>School Year 2018-2019</u>	OJA General and Revolving Funds	Fund 250	Totals as of 09/30/2018	COJC (972)	SOJC (975)	Total
<b>Revenues</b>						
State Aid	\$ -	\$ 156,930.30	\$ 156,930.30	\$ 78,465.15	\$ 78,465.15	\$ 156,930.30
Title I N&D		133,497.44	133,497.44	73,026.89	60,470.55	133,497.44
Textbooks		1,014.02	1,014.02	507.02	507.00	1,014.02
IDEA-B		3,611.77	3,611.77	-	3,611.77	3,611.77
Child Nutrition Program _Breakfast		7,404.87	7,404.87	3,793.35	3,611.52	7,404.87
Child Nutrition Program _Lunches		12,752.87	12,752.87	6,544.97	6,207.90	12,752.87
Refunds		182.17	182.17	182.17	-	182.17
Office of Juvenile Affairs **	307,828.89		307,828.89	153,109.43	154,719.46	307,828.89
<b>Total Revenues</b>	<b>\$ 307,828.89</b>	<b>\$ 315,393.44</b>	<b>\$ 623,222.33</b>	<b>\$ 315,628.98</b>	<b>\$ 307,593.35</b>	<b>\$ 623,222.33</b>
<b>Expenditures</b>						
Payroll Expenses	\$ 246,639.18	\$ 294,825.06	\$ 541,464.24	\$ 297,008.64	\$ 244,455.60	\$ 541,464.24
Professional Services	1,500.00	1,600.00	3,100.00	1,400.00	1,700.00	3,100.00
Training and Travel	3,364.41	-	3,364.41	3,178.41	186.00	3,364.41
Operational Expenses	39,050.37	98,330.97	137,381.34	60,346.75	77,034.59	137,381.34
Equipment and Library Resources	17,274.93	-	17,274.93	11,841.01	5,433.92	17,274.93
<b>Total Expenditures</b>	<b>\$ 307,828.89</b>	<b>\$ 394,756.03</b>	<b>\$ 702,584.92</b>	<b>\$ 373,774.81</b>	<b>\$ 328,810.11</b>	<b>\$ 702,584.92</b>
Excess of revenues over (under) expenditures	\$ -	\$ (79,362.59)	\$ (79,362.59)	\$ (58,145.83)	\$ (21,216.76)	\$ (79,362.59)
Fund Balances July 1, 2017	-	248,106.08	248,106.08	151,580.69	96,525.39	248,106.08
Fund Balances 2018-2019 School Year	\$ -	\$ 168,743.49	\$ 168,743.49	\$ 93,434.86	\$ 75,308.63	\$ 168,743.49
<b>**OJA Funds</b>						
Fund 19801	\$ 17,583.86					
Fund 19901	\$ 262,864.87					
Fund 20500	\$ 18,380.16					
Fund 40500	\$ 9,000.00					
	<b>\$ 307,828.89</b>					



**Office of Juvenile Affairs  
Oklahoma Youth Academy  
Encumbrances for Approval - School Year 2018-2019  
October 10, 2018 Board Meeting**

Encumbrance#	Product Description	Quantity	Vendor	Justification	Unit Cost	Campus		Total
						COJC	SOJC	
2019-064	Heady Duty Stereo Headphones w/leatherette ear cushions plus Shipping charges of \$45.90	100	School Outfitters	Headphones are needed and essential for students to connect to Chromebooks and listen to audio/video courses	8.334	416.70	416.70	833.40
(Note: 2019-064 was previously approved without shipping charges)								
2019-065	Dell 7490 Laptop	1	Dell / OMES	An additional laptop is needed at the COJC campus to be used by visiting OYACS staff from other locations and also be a spare if there are technical issues with existing equipment.	1,296.00	1,296.00		1,296.00
2019-066	Dell 7490 Laptop	1	Dell / OMES	Request from School Superintendent to move from desktop to a mobile workstation to allow her to work when off-site when she in the field assignment. This purchase includes laptop, monitor, docking station and wireless keyboard/mouse.	1,902.74	951.37	951.37	1,902.74
(Note: 2019-65/66 These items are leased from OMES and will be paid out monthly over a three year period.)								



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**Office of Juvenile Affairs  
Oklahoma Youth Academy Charter School  
Board of Director's Meeting  
October 10, 2018**