

Blue Oak Charter School
Monthly Cash Flow Projections
2017-18

Updated 4/9/18

P2 16/17 362.92

P1 17/18 354.87



SACS Obj Code Description	Actuals /	Actuals /	Actuals /	Actuals /	Actuals /	Actuals /	Actuals /	Actuals /	Actuals /	Actuals /	Actuals /	Actuals /	Actuals /	YE Accruals	Total
	Closed	Closed	Closed	Closed	Closed	Closed	Closed	Closed	Closed	Closed	Closed	Closed	Closed		
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June			
Revenue															
State															
8011	LCFF for all grades: state aid portion	-	86,066	85,205	154,919	154,919	-	309,838	154,919	140,763	139,777	139,777	139,777	144,583	1,650,543
8012	LCFF for all grades: EPA portion	-	-	-	112,198	-	-	112,198	-	-	103,235	-	-	103,235	430,866
8096	In-Lieu of Property Taxes, all grades	-	51,119	102,238	68,159	68,159	67,477	68,841	68,159	115,914	57,541	57,541	57,541	57,580	840,269
8019	Prior Year Income / Adjustments	-	-	1,997	-	27,015	-	(12,780)	1,826	(5,913)	(5,913)	(5,913)	(5,913)	(5,913)	(11,507)
8181	Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	Lottery	-	-	-	-	-	-	20,764	-	-	19,500	-	-	30,668	70,932
8520	State Child Nutrition program	-	-	-	-	126	-	-	-	-	-	-	-	126	126
8591	SB 740 Rent re-imbursement program	-	-	-	-	-	135,354	-	-	89,805	-	-	-	89,805	314,964
8594	Prop 39 (Clean Energy)	-	-	-	-	-	-	40,350	-	-	-	53,000	-	93,350	93,350
8550	Mandate Block Grant	-	-	-	-	-	1,079	5,771	-	-	-	-	-	6,850	6,850
8590	One Time Funds / Teacher Effectiveness	-	-	-	5	-	-	17,824	-	-	-	17,824	-	53,477	53,477
	Subtotal	\$ -	\$ 137,185	\$ 187,443	\$ 337,278	\$ 250,219	\$ 203,910	\$ 542,042	\$ 245,668	\$ 250,764	\$ 384,445	\$ 228,729	\$ 262,229	\$ 419,958	3,449,870
Federal															
8220	Federal Child Nutrition Programs	-	-	-	-	-	-	-	-	-	-	-	-	0	-
8290	All Other Federal Revenue, inc Facilities Incent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8291	Title I	-	-	-	-	20,989	-	-	-	50,786	6,782	-	-	6,782	85,338
8292	Title II	-	-	-	-	-	-	-	-	2,067	-	-	-	8,477	10,544
8293	Title III	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8294	Title IV	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8295	Title V	-	-	-	-	-	-	-	-	-	-	0	0	-	-
8299	Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 20,989	\$ -	\$ -	\$ -	\$ 50,786	\$ 8,849	\$ -	\$ -	\$ 15,259	95,882
Local															
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8782	All Other Transfers from County Offices	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8784	All Other Transfers from Other Locations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8785	CMO Management fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8792	Special Ed - AB 602	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8980	Student Lunch Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8682	Foundation Grants	-	-	27,700	2,505	492	2,594	50	8,137	514	-	-	-	41,992	41,992
8699	All Other Local Revenue	3,460	9,787	10,339	3,495	3,010	387	2,613	11,702	7,758	4,632	4,632	4,632	66,447	66,447
8984	Field Trip Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8985	School Site Fundraising	328	-	2,464	-	-	5,761	-	-	-	-	-	-	0	8,553
8986	Rental Income	-	-	24	-	-	-	-	-	-	-	-	-	24	24
8989	Fees for Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Revenue Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	\$ 3,788	\$ 9,787	\$ 40,527	\$ 6,000	\$ 3,502	\$ 8,742	\$ 2,663	\$ 19,839	\$ 8,272	\$ 4,632	\$ 4,632	\$ 4,632	\$ -	117,016
Total		\$ 3,788	\$ 146,972	\$ 227,970	\$ 343,278	\$ 274,710	\$ 212,652	\$ 544,705	\$ 265,507	\$ 309,822	\$ 397,925	\$ 233,361	\$ 266,861	\$ 435,217	3,662,767

Calculator 2/23/2018 P1 354.87

Expenses

Certificated Salaries

1100	Teachers' Salaries	92,489	94,299	94,299	94,479	94,299	94,299	94,299	90,381	90,381	89,415	89,415	89,415	1,107,469
1105	Teachers' Extra Duty Pay	-	-	-	-	-	-	-	-	-	-	-	-	-
1120	Substitute Expense	-	-	600	1,800	3,780	2,640	3,314	4,020	5,391	3,485	3,485	3,485	32,000
1200	Certificated Pupil Support Salaries	-	-	1,650	-	-	-	-	-	-	-	-	-	1,650
1300	Certificated Supervisor and Administrator Salaries	12,984	12,112	12,111	12,419	12,419	12,419	12,419	12,419	12,002	12,419	12,419	12,419	148,561
1305	Certificated Supervisor and Administrator Bonuses	-	-	-	-	-	-	-	-	-	-	-	-	-
1900	Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-
1910	Other Certificated Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-
1000	Subtotal	\$ 105,473	\$ 106,411	\$ 108,660	\$ 108,698	\$ 110,498	\$ 109,358	\$ 110,032	\$ 106,820	\$ 107,774	\$ 105,319	\$ 105,319	\$ 105,319	1,289,680

Classified Salaries

2100	Instructional Aide Salaries	1,914	3,670	9,529	9,201	6,900	7,081	7,857	8,244	4,987	8,572	8,572	3,600	80,126
2110	Instructional Aide Bonuses	-	-	-	-	-	-	-	-	-	-	-	-	-
2200	Classified Support Salaries	1,408	3,616	7,458	9,389	6,237	5,975	8,564	7,495	5,267	7,226	7,226	3,600	73,460
2210	Classified Support Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-
2300	Classified Supervisor and Administrator Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical, Technical, and Office Staff Salaries	3,240	7,832	10,225	9,079	8,359	7,716	8,942	7,300	5,976	8,161	8,161	8,161	93,151
2410	Clerical, Technical, and Office Staff Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-
2900	Other Classified Salaries	491	2,724	5,932	5,648	5,623	4,936	4,467	4,459	4,201	4,467	4,467	1,772	49,187
2905	Other Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-
2910	Other Classified Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-
2000	Subtotal	\$ 7,053	\$ 17,842	\$ 33,144	\$ 33,317	\$ 27,119	\$ 25,708	\$ 29,830	\$ 27,498	\$ 20,431	\$ 28,425	\$ 28,425	\$ 17,133	295,924

Employee Benefits

3101	State Teachers' Retirement System, certificated	12,991	13,720	13,908	14,062	14,165	14,192	14,107	12,700	13,654	12,609	12,609	11,564	160,282
3202	Public Employees' Retirement System, classified	2,483	3,833	6,283	5,954	5,280	4,992	5,492	5,070	4,445	5,806	5,806	7,158	62,601
3313	OASDI	1,093	1,753	2,752	2,707	2,396	2,226	2,500	2,338	1,987	2,838	2,838	2,838	28,265
3323	Medicare	1,567	1,739	1,992	1,997	1,927	1,959	1,959	1,881	1,792	1,968	1,968	1,968	22,716
3403	Health & Welfare Benefits	32,608	3,736	29,018	(1,048)	13,570	12,438	13,273	36,698	(948)	13,555	13,555	13,555	180,009
3503	State Unemployment Insurance	54	60	69	69	3,480	65	3,833	47	1,281				8,958
3603	Worker Compensation Insurance	2,581	1,969	3,938	1,969	1,969	(2,246)	3,938		1,969	3,071	3,071	3,071	25,300
3703	Other Post Employment Benefits													-
3903	Other Benefits													-
3000	Subtotal	\$ 53,377	\$ 26,810	\$ 57,960	\$ 25,710	\$ 42,787	\$ 33,626	\$ 45,102	\$ 58,734	\$ 24,180	\$ 39,846	\$ 39,846	\$ 40,153	488,130

Books and Supplies

4100	Approved Textbooks and Core Curricula Materi	-	16,100	(7,433)		235	375		475	(7)			-	9,745
4200	Books and Other Reference Materials		107	48						35			560	750
4300	Materials and Supplies	129	1,330	1,328	1,257	935	605	1,805	580	1,523	826	826	826	11,969
4315	Classroom Materials and Supplies	-	17,115	1,744	165	447	(847)	5,466	1,058	995	1,619	1,619	1,619	31,000
4400	Noncapitalized Equipment	-					110		75	50			1,815	2,050
4430	General Student Equipment													-
4381	Materials for Plant Maintenance		398	380	332	483	140	1,264	1,483	176	209	209	209	5,282
4700	Food and Food Supplies	359	27		210		(316)							280
4000	Subtotal	\$ 488	\$ 35,077	\$ (3,933)	\$ 1,964	\$ 2,100	\$ 67	\$ 8,535	\$ 3,671	\$ 2,772	\$ 2,653	\$ 2,653	\$ 5,028	61,076

Services and Other Operating Expenses

5200	Travel and Conferences	-	-						376	271			-	647
5210	Training and Development Expense	5,320	10,836	2,736	290	634	(334)	100					1,418	21,000
5300	Dues and Memberships	750	20			3,040				146			1,044	5,000
5400	Insurance	7,325	5,147	1,862		14,174		3,724						32,232
5450	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
5500	Operation and Housekeeping Services/Supplies	-	5,020	(794)		420			420	811	811	811	811	7,500
5501	Utilities	1,638	16,755	14,548	8,247	7,689	(1,192)	7,965	3,992	5,214	10,048	10,048	10,048	95,000
5811	Student Transportation / Field Trips	(669)			1,840	6,600	1,035	3,377	890	4,698	7,000	7,000	3,000	34,771
5600	Space Rental/Lease Expense	44,960	47,209	47,209	47,209	-	44,960	44,960	89,920	44,960	44,960	44,960		501,307
5601	Building Maintenance	200	801	368					(142)	693	2,193	2,193	2,193	8,500
5602	Other Space Rental	-											200	200
5605	Equipment Rental/Lease Expense	676	1,150	1,252	164	1,301	1,438	2,281	1,644	2,253	1,247	1,247	1,247	15,900
5610	Equipment Repair	-	-	-	-	-	-	-	-	-	-	-	-	-
5800	Professional/Consulting Services and Operating	-	5,646	5,900	4,337	5,600	5,064	5,321	876	298	1,386	1,386	1,386	37,200
5803	Banking and Payroll Service Fees	617	865	1,118	823	736	915	1,772	774	808	724	724	724	10,600
5805	Legal Services	2,560	47	-				27,667		8,450				38,724
5806	Audit	-	-	-	-	3,000		5,625						12,000
5810	Educational Consultants	-	-	-	-	-	-		3,225					3,225
5815	Advertising / Recruiting	385	-	669	-	-	-	-	77	75	-	-	294	1,500
5820	Fundraising Expense	-	-	120	-	-	362	-	-	1,193	-	-	-	1,675
5875	District Oversight Fee	-	1,372	1,022	3,353	2,231	-	5,584	2,231	2,499	3,006	1,973	6,003	29,274
5890	Interest Expense / Misc. Fees	40		5	216			8					942	1,211
5891	Charter School Capital Fees	-	11,890	11,484	-	-	-	-	9,089	-	-	-	-	32,463
5899	Moving Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	715	641	575	708	521	957	1,741	1,501	673	989	989	989	11,000
5873	Financial Services - CSMC	11,000	5,500	5,500	5,500	5,500	5,500	9,000	9,000	5,500	5,500	5,500	5,500	64,000
5874	Personnel Services	-	-	40	-	309	-	148	136	124	181	181	181	1,300
5877	IT Services	2,635	2,635	2,635	(3,241)	1,106	741	2,166		413	1,303	1,303	1,303	13,000
5999	1/0/1900													-
5000	Expense Suspense													-
5000	Subtotal	\$ 78,152	\$ 115,534	\$ 97,043	\$ 68,652	\$ 52,441	\$ 59,866	\$ 117,939	\$ 123,589	\$ 73,188	\$ 79,349	\$ 78,316	\$ 35,159	979,229

Capital Outlay

6100	Building Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
6000	Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-

Other Outgoing

7000	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
7010	Special Education Encroachment	-	-	94,700	-	-	-	94,700	-	-	94,700	-	94,700	378,800
7500	District Oversight Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
7000	Subtotal	-	-	\$ 94,700	-	-	\$ 94,700	-	\$ 94,700	-	\$ 94,700	-	\$ 94,700	378,800

Total Expenses \$ 244,543 \$ 301,674 \$ 292,874 \$ 333,041 \$ 234,945 \$ 228,625 \$ 406,138 \$ 320,312 \$ 228,345 \$ 350,292 \$ 254,559 \$ 297,492 3,492,839

Monthly Operating Surplus/Deficit \$ (240,755) \$ (154,702) \$ (64,904) \$ 10,238 \$ 39,765 \$ (15,973) \$ 138,567 \$ (54,805) \$ 81,477 \$ 47,633 \$ (21,198) \$ (30,631) \$ 435,217

Cash Flows

	Cash Balance at Beginning of Period	(63,773)												
9200, 9201, 9	Change In Accounts Receivable	265,706	39,037	(21,745)	101,490	25,009	-	6,944	(8,428)	2,096	-	-	-	\$ 435,216.50
9330	Prepaid Expenses		11,062											
9335	Other Current Expenses													
9340	Other Assets													
9500, 9505, 9	Accounts Payable	75,505	(190,836)	109,747	(97,396)	(46,921)	(54,357)	147,470	(100,611)	(24,249)	-	-	-	
9501, 9503, 9	Accrued Salaries & Taxes	5,765	20,877	(1,007)	(14,354)	5,472	22,233	(1,224)	(10,348)	(4,782)				
	Deferred Revenue													

