

Blue Oak Charter School
Monthly Cash Flow Projections
2020-21

SACS Code Description	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YE Accruals	Total	
Revenue															
State															
8011	LCFF for all grades; state aid portion		108,691	108,691	195,644	195,644	195,644	195,644	195,644	195,644	195,644	195,644	195,644	2,173,822	
8012	LCFF for all grades; EPA portion	-	-	-	109,855	-	-	109,855	-	-	109,855	-	109,855	439,418	
8096	In-Lieu of Property Taxes, all grades	-	53,230	106,460	70,973	70,973	70,973	70,973	124,203	62,102	62,102	62,102	887,166		
8019	Prior Year Income / Adjustments														
8181	Special Education	-	-	-	-	-	-	-	22,031	-	-	11,016	44,062		
8560	Lottery	-	-	-	-	18,333	-	-	18,333	-	-	-	73,332		
8520	State Child Nutrition program														
8591	SB 740 Rent re-imbursement program	-	-	-	-	91,620	-	-	-	-	105,557	-	302,734		
8594	Prop 39 (Clean Energy)														
8550	Mandate Block Grant	-	-	-	-	5,292	-	-	-	-	-	-	5,292		
8590	One Time Funds / Teacher Effectiveness	-	-	-	-	-	-	-	-	-	-	-			
	Subtotal	\$ -	\$ 161,921	\$ 215,151	\$ 376,472	\$ 363,529	\$ 284,950	\$ 376,472	\$ 266,617	\$ 360,211	\$ 367,601	\$ 363,303	\$ 268,762	\$ 520,839	3,925,826
Federal															
8220	Federal Child Nutrition Programs														
8290	All Other Federal Revenue, inc Facilities Incentive														
8291	Title I	-	-	-	-	20,989	-	50,786			6,782		6,782	85,338	
8292	Title II	-	-	-	-	-	-	2,636	2,636		2,636		2,636	10,544	
8293	Title III														
8294	Title IV														
8295	Title V														
8299	Prior Year Federal Revenue														
	Subtotal	\$ -	\$ -	\$ -	\$ -	\$ 20,989	\$ -	\$ 53,422	\$ 2,636	\$ -	\$ 9,418	\$ -	\$ -	\$ 9,418	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	-	8,607	8,607	15,492	15,492	15,492	15,492	19,366	19,366	19,366	19,366	172,138		
8980	Student Lunch Revenue														
8982	Foundation Grants	-	-	-	-	-	-	-	-	-	-	-	-		
8983	All Other Local Revenue	2,907	314	-	15,633	2,907	9,427	9,427	9,427	9,427	9,427	236	78,560		
8984	Field Trip Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
8985	School Site Fundraising	-	-	-	-	-	-	-	-	-	-	-	-		
8986	Rental Income														
8989	Fees for Service														
8999	Revenue Suspense														
	Subtotal	\$ 2,907	\$ 8,921	\$ 8,607	\$ 31,125	\$ 18,399	\$ 24,919	\$ 24,919	\$ 24,919	\$ 28,793	\$ 28,793	\$ 28,793	\$ 19,602	\$ -	250,698
	Total	\$ 2,907	\$ 170,842	\$ 223,758	\$ 407,597	\$ 402,917	\$ 309,869	\$ 454,813	\$ 294,172	\$ 389,004	\$ 405,811	\$ 392,096	\$ 288,363	\$ 530,257	\$ 4,272,406
Expenses															
Certificated Salaries															
1100	Teachers' Salaries	120,895	120,895	120,895	120,895	120,895	120,895	120,895	120,895	120,895	120,895	120,895	120,895	1,450,739	
1105	Teachers' Extra Duty Pay	-	-	-	-	-	-	-	-	-	-	-	-		

SACS Code	Description	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YE Accruals	Total
1120	Substitute Expense	-	1,592	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	3,184	1,592		31,836
1200	Certificated Pupil Support Salaries														-
1300	Certificated Supervisor and Administrator Salaries	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868		154,420
1305	Certificated Supervisor and Administrator Extra I														-
1900	Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-		-
1910	Other Certificated Overtime	-	-	-	-	-	-	-	-	-	-	-	-		-
1000	Subtotal	\$ 133,763	\$ 135,355	\$ 136,947	\$ 136,947	\$ 136,947	\$ 136,947	\$ 136,947	\$ 136,947	\$ 136,947	\$ 136,947	\$ 136,947	\$ 135,355		1,636,995
Classified Salaries															
2100	Instructional Aide Salaries	340	7,315	7,315	7,315	7,315	7,315	7,315	7,315	7,315	7,315	7,315	7,315		80,804
2110	Instructional Aide Bonuses	-	-	-	-	-	-	-	-	-	-	-	-		-
2200	Classified Support Salaries	3,200	7,903	7,903	7,903	7,903	7,903	7,903	7,903	7,903	7,903	7,903	7,903		90,128
2210	Classified Support Overtime	-	-	-	-	-	-	-	-	-	-	-	-		-
2300	Classified Supervisor and Administrator Salaries	-	-	-	-	-	-	-	-	-	-	-	-		-
2400	Clerical, Technical, and Office Staff Salaries	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775	11,775		141,305
2410	Clerical, Technical, and Office Staff Overtime	-	-	-	-	-	-	-	-	-	-	-	-		-
2900	Other Classified Salaries	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064	5,064		60,768
2905	Other Stipends	-	-	-	-	-	-	-	-	-	-	-	-		-
2910	Other Classified Overtime	-	-	-	-	-	-	-	-	-	-	-	-		-
2000	Subtotal	\$ 20,380	\$ 32,057	\$ 32,057	\$ 32,057	\$ 32,057	\$ 32,057	\$ 32,057	\$ 32,057	\$ 32,057	\$ 32,057	\$ 32,057	\$ 32,057		373,005
Employee Benefits															
3101	State Teachers' Retirement System, certificated p	21,984	21,984	21,984	21,984	21,984	21,984	21,984	21,984	22,249	22,249	22,249	22,249		264,868
3202	Public Employees' Retirement System, classified p	6,442	6,442	6,442	6,442	6,442	6,442	6,442	6,442	6,442	6,442	6,442	6,442		77,300
3313	OASDI	2,527	2,527	2,527	2,527	2,527	2,527	2,527	2,527	2,527	2,527	2,527	2,527		30,327
3323	Medicare	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,092	2,092		25,105
3403	Health & Welfare Benefits	17,493	17,493	17,493	17,493	17,493	17,493	17,493	17,493	17,493	17,493	17,493	17,493		209,918
3503	State Unemployment Insurance	689	689	689	689	689	689	689	689	689	689	689	689		8,270
3603	Worker Compensation Insurance	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164	2,164		25,970
3703	Other Post Employment Benefits	-	-	-	-	-	-	-	-	-	-	-	-		-
3903	Other Benefits	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549	5,549		66,586
3000	Subtotal	\$ 58,940	\$ 58,940	\$ 58,940	\$ 58,940	\$ 58,940	\$ 58,940	\$ 58,940	\$ 58,940	\$ 59,205	\$ 59,205	\$ 59,205	\$ 59,205		708,344
Books and Supplies															
4100	Approved Textbooks and Core Curricula Materia	3,586	3,586	3,586	3,586	3,586	3,586	3,586	3,586	3,586	3,586	3,586	3,586		43,036
4200	Books and Other Reference Materials	68	68	68	68	68	68	68	68	68	68	68	68		812
4300	Materials and Supplies	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174		14,083
4315	Classroom Materials and Supplies	-	15,000	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858	1,858		33,582
4400	Noncapitalized Equipment	-	-	-	-	-	-	2,167	-	-	-	-	-		2,167
4430	General Student Equipment	-	-	-	-	-	-	-	-	-	-	-	-		-
4381	Materials for Plant Maintenance	361	361	361	361	361	361	361	361	361	361	361	361		4,333
4700	Food and Food Supplies	-	-	-	-	-	-	-	-	-	-	-	-		-
4000	Subtotal	\$ 5,189	\$ 20,189	\$ 7,047	\$ 7,047	\$ 7,047	\$ 7,047	\$ 9,214	\$ 7,047	\$ 7,047	\$ 7,047	\$ 7,047	\$ 7,047		98,013
Services and Other Operating Expenses															
5200	Travel and Conferences	-	-	-	-	-	-	-	-	-	-	-	-		-
5210	Training and Development Expense	-	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	2,275	-		22,749
5300	Dues and Memberships	750	-	2,750	-	-	-	-	-	-	-	-	174		3,674
5400	Insurance	-	-	9,501	3,167	3,167	3,167	3,167	3,167	3,167	3,167	3,167	-		31,671
5450	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-		-
5500	Operation and Housekeeping Services/Supplies	-	2,307	561	609	609	561	580	580	580	580	580	580		8,125
5501	Utilities	8,311	8,311	8,311	8,311	8,311	8,311	8,311	8,311	8,311	8,311	8,311	8,311		99,731
5811	Student Transportation / Field Trips	-	-	-	1,840	6,600	1,035	3,377	890	4,698	7,599	7,000	3,704		36,743
5600	Space Rental/Leases Expense	46,594	46,594	46,594	46,594	46,594	46,594	46,594	46,594	47,155	47,155	47,155	47,155		561,372
5601	Building Maintenance	767	767	767	767	767	767	767	767	767	767	767	767		9,208
5602	Other Space Rental	-	-	-	-	-	-	-	-	-	210	-	-		210
5605	Equipment Rental/Lease Expense	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391	1,391		16,692
5610	Equipment Repair	-	-	-	-	-	-	-	-	-	-	-	-		-
5800	Professional/Consulting Services and Operating E	875	875	875	875	875	875	875	875	875	875	875	875		10,498

SACS Code Description		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YE Accruals	Total
5803	Banking and Payroll Service Fees	957	957	957	957	957	957	957	957	957	957	957	957		11,483
5805	Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	12,598	12,598
5806	Audit	-	-	-	-	4,000	-	-	-	-	-	-	6,781		10,781
5810	Educational Consultants	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501	1,501		18,009
5815	Advertising / Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	1,625	1,625
5820	Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	130	130
5875	District Oversight Fee	-	1,619.21	2,151.51	3,764.72	2,666.17	2,666.17	3,764.72	2,666.17	3,198.47	3,676.01	2,577.46	3,149		31,900
5890	Interest Expense / Misc. Fees	-	-	-	-	-	-	-	-	-	-	-	-	1,300	1,300
5891	Charter School Capital Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5899	Moving Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	993	993	993	993	993	993	993	993	993	993	993	993		11,916
5873	Financial Services - CSMC	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,639		67,696
5874	Personnel Services	117	117	117	117	117	117	117	117	117	117	117	117		1,408
5877	IT Services	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174		14,083
5999	Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5000	Subtotal	\$ 69,069	\$ 74,520	\$ 85,557	\$ 79,975	\$ 87,636	\$ 78,022	\$ 81,482	\$ 77,896	\$ 82,798	\$ 86,387	\$ 81,312	\$ 98,948		983,601
Capital Outlay															
6100	Building Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6000	Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgoing															
7000	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7010	Special Education Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7500	District Oversight Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7000	Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses															\$ 3,799,958
Additional items needed for cash flow															
	Cash balance at previous year end	(46,159)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Accounts Receivable	350,248	-	-	9,418	105,557	36,666	-	-	-	-	-	-	\$ 530,256.50	
	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Loan Principal Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	304,089	-	-	9,418	105,557	36,666	-	-	-	-	-	-	-	-
Monthly Operating Surplus / (Deficit)		(\$284,434)	(\$150,219)	(\$96,790)	\$92,631	\$80,290	(\$3,144)	\$136,173	(\$18,715)	\$70,950	\$84,169	\$75,528	(\$44,248)	\$530,257	
Total Monthly Surplus / (Deficit)		\$19,655	(\$150,219)	(\$96,790)	\$102,049	\$185,847	\$33,522	\$136,173	(\$18,715)	\$70,950	\$84,169	\$75,528	(\$44,248)		
Projected Monthly Cash Balance		\$19,655	(\$130,564)	(\$227,354)	(\$125,304)	\$60,542	\$94,064	\$230,237	\$211,522	\$282,473	\$366,642	\$442,170	\$397,921		