

**Blue Oak Charter School**  
**Monthly Cash Flow Projections**  
**2019-20**

18-19 P2 337.92

Estimated 19-20 P1 300.39

SACS Object Code Description		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YE Accruals	Total
<b>Revenue</b>															
<b>State</b>															
8011	LCFF for all grades; state aid portion		89,069	89,069	160,324	160,324	160,324	160,324	160,324	126,822	126,822	126,822	126,822	126,822	1,613,868
8012	LCFF for all grades; EPA portion	-	-	-	118,369	-	-	118,369	-	-	118,369	-	-	118,369	473,476
8096	In-Lieu of Property Taxes, all grades	-	39,039	78,077	52,052	52,052	52,052	52,052	52,052	91,090	45,545	45,545	45,545	45,545	650,645
8019	Prior Year Income / Adjustments														-
8181	Special Education	-											37,549		37,549
8560	Lottery	-	-	-	-	-	15,320	-	-	15,320	-	-	-	30,640	61,280
8520	State Child Nutrition program														-
8591	SB 740 Rent re-imbursement program	-	-	-	-	-	183,238	-	-	91,620	-	-	-	91,620	366,478
8594	Prop 39 (Clean Energy)														-
8550	Mandate Block Grant	-	-	-	-	-	-	5,032	-	-	-	-	-	-	5,032
8590	One Time Funds / Teacher Effectiveness	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Subtotal</b>	\$ -	\$ 128,108	\$ 167,146	\$ 330,745	\$ 212,376	\$ 410,934	\$ 335,777	\$ 212,376	\$ 324,852	\$ 290,736	\$ 172,367	\$ 209,916	\$ 412,996	3,208,328
<b>Federal</b>															
<b>FEMA</b>															
8220	Federal Child Nutrition Programs														-
8290	All Other Federal Revenue, inc Facilities Incentiv		68,250												68,250
8291	Title I	-	-	-	-	-	-	19,267			38,534		19,267	-	77,068
8292	Title II	-	-	-	-	-	-	2,864			5,728		2,864	-	11,456
8293	Title III						2,500		2,500				5,000		10,000
8294	Title IV														-
8295	Title V														-
8299	Prior Year Federal Revenue														-
	<b>Subtotal</b>	\$ -	\$ 68,250	\$ -	\$ -	\$ -	\$ 2,500	\$ 22,131	\$ 2,500	\$ -	\$ 44,262	\$ -	\$ 27,131	\$ -	166,774
<b>Local</b>															
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	-		15,440	15,440	15,440	15,440	15,440	15,440	15,440	15,440	15,440	15,440	-	154,400
8980	Student Lunch Revenue														-
8982	Foundation Grants	1,084	-	-	-	-	-	-	-	-	-	-	38,916	-	40,000
8983	All Other Local Revenue	520	11,280	5,000	5,500	3,500	7,500	5,200	4,800	6,100	16,600	12,000		-	78,000
8984	Field Trip Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8985	School Site Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8986	Rental Income														-
8989	Fees for Service														-
8999	Revenue Suspense														-
	<b>Subtotal</b>	\$ 1,604	\$ 11,280	\$ 20,440	\$ 20,940	\$ 18,940	\$ 22,940	\$ 20,640	\$ 20,240	\$ 21,540	\$ 32,040	\$ 27,440	\$ 54,356	\$ -	272,400
<b>Total</b>		\$ 1,604	\$ 207,638	\$ 187,586	\$ 351,685	\$ 231,316	\$ 436,374	\$ 378,548	\$ 235,116	\$ 346,392	\$ 367,038	\$ 199,807	\$ 291,403	\$ 412,996	\$ 3,647,502
<b>Expenses</b>															
<b>Certificated Salaries</b>															
1100	Teachers' Salaries	88,361	132,245	132,245	132,245	132,245	132,245	132,245	132,245	132,245	132,245				1,278,566
1105	Teachers' Extra Duty Pay	100	455	455	455	455	455	455	455	455	455	455	450		5,100

1120	Substitute Expense	120	1,561	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	30,601	
1200	Certificated Pupil Support Salaries														-	
1300	Certificated Supervisor and Administrator Salaries	22,631	14,005	14,005	14,005	14,005	14,005	14,005	14,005	14,005	14,005	14,005	14,005	14,005	176,686	
1305	Certificated Supervisor and Administrator Extra														-	
1900	Other Certificated Salaries	2,198	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	2,308	-	22,970	
1910	Other Certificated Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>1000</b>	<b>Subtotal</b>	<b>\$ 113,410</b>	<b>\$ 150,574</b>	<b>\$ 151,905</b>	<b>\$ 151,905</b>	<b>\$ 151,905</b>	<b>\$ 151,905</b>	<b>\$ 151,905</b>	<b>\$ 151,905</b>	<b>\$ 151,905</b>	<b>\$ 151,905</b>	<b>\$ 151,905</b>	<b>\$ 151,905</b>	<b>\$ 17,352</b>	<b>\$ 17,347</b>	1,513,923

**Classified Salaries**

2100	Instructional Aide Salaries	1,644	12,714	12,714	12,714	12,714	12,714	12,714	12,714	12,714	12,714	12,714	12,714	12,714	141,498	
2110	Instructional Aide Bonuses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2200	Classified Support Salaries	-	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	2,753	30,283	
2210	Classified Support Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2300	Classified Supervisor and Administrator Salaries	3,086	4,235	4,235	4,235	4,235	4,235	4,235	4,235	4,235	4,235	4,235	4,235	4,235	49,671	
2400	Clerical, Technical, and Office Staff Salaries	7,499	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	12,080	140,379	
2410	Clerical, Technical, and Office Staff Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2900	Other Classified Salaries	1,549	14,032	14,032	14,032	14,032	14,032	14,032	14,032	14,032	14,032	14,032	14,032	14,032	155,901	
2905	Other Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2910	Other Classified Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>2000</b>	<b>Subtotal</b>	<b>\$ 13,778</b>	<b>\$ 45,814</b>	<b>\$ 45,814</b>	<b>\$ 45,814</b>	<b>\$ 45,814</b>	<b>\$ 45,814</b>	<b>\$ 45,814</b>	<b>\$ 45,814</b>	<b>\$ 45,814</b>	<b>\$ 45,814</b>	<b>\$ 45,814</b>	<b>\$ 45,814</b>	<b>\$ 45,814</b>	<b>\$ 45,814</b>	517,732

**Employee Benefits**

3101	State Teachers' Retirement System, certificated p	17,366	26,835	26,835	26,835	26,835	26,835	26,835	26,835	26,835	26,835	26,835	26,835	26,835	258,881	
3202	Public Employees' Retirement System, classified	4,941	8,191	8,191	8,191	8,191	8,191	8,191	8,191	8,191	8,191	8,191	8,191	8,191	95,042	
3313	OASDI	1,505	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	36,012	
3323	Medicare	1,769	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	2,421	28,400	
3403	Health & Welfare Benefits	14,788	17,747	17,747	17,747	17,747	17,747	17,747	17,747	17,747	17,747	17,747	17,747	17,747	210,005	
3503	State Unemployment Insurance	61	841	841	841	841	841	841	841	841	841	841	841	841	9,312	
3603	Worker Compensation Insurance	1,250	7,033	2,638	2,638	2,638	2,638	2,638	2,638	2,638	2,638	2,638	2,638	2,638	29,387	
3703	Other Post Employment Benefits														-	
3903	Other Benefits														-	
<b>3000</b>	<b>Subtotal</b>	<b>\$ 41,680</b>	<b>\$ 66,205</b>	<b>\$ 61,810</b>	<b>\$ 61,810</b>	<b>\$ 61,810</b>	<b>\$ 61,810</b>	<b>\$ 61,810</b>	<b>\$ 61,810</b>	<b>\$ 61,810</b>	<b>\$ 61,810</b>	<b>\$ 61,810</b>	<b>\$ 61,810</b>	<b>\$ 32,337</b>	<b>\$ 32,337</b>	667,039

**Books and Supplies**

4100	Approved Textbooks and Core Curricula Materia	19,614	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	36,851	
4200	Books and Other Reference Materials		215	215	215	215	215	215	215	215	215	215	215	215	2,150	
4300	Materials and Supplies	2,584	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	4,038	47,002	
4315	Classroom Materials and Supplies														-	
4400	Noncapitalized Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	2,113	
4430	General Student Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4381	Materials for Plant Maintenance	203	366	366	366	366	366	366	366	366	366	366	366	366	4,229	
4700	Food and Food Supplies														-	
<b>4000</b>	<b>Subtotal</b>	<b>\$ 22,401</b>	<b>\$ 6,186</b>	<b>\$ 6,186</b>	<b>\$ 6,186</b>	<b>\$ 6,186</b>	<b>\$ 6,186</b>	<b>\$ 6,186</b>	<b>\$ 6,186</b>	<b>\$ 6,186</b>	<b>\$ 6,186</b>	<b>\$ 6,186</b>	<b>\$ 6,186</b>	<b>\$ 6,186</b>	<b>\$ 8,084</b>	92,345

**Services and Other Operating Expenses**

5200	Travel and Conferences		512	512	512	512	512	512	512	512	512	512	512	512	5,120
5210	Training and Development Expense	400	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	22,180
5300	Dues and Memberships	1,000	-	-	2,582	-	-	-	-	-	-	-	-	-	3,582
5400	Insurance	9,284	5,605	5,288	5,288	5,288	5,288	5,288	5,288	5,288	5,288	5,288	5,288	-	51,905
5450	Property Tax														-
5500	Operation and Housekeeping Services/Supplies	-	465	465	465	465	465	465	465	465	465	465	465	465	5,115
5501	Utilities	8,841	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	6,469	80,000
5811	Student Transportation / Field Trips	-	-	-	1,840	6,600	1,035	3,377	890	4,698	7,599	7,000	2,761	-	35,800
5600	Space Rental/Leases Expense	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	568,548
5601	Building Maintenance		400	400	400	400	400	400	400	400	400	400	400	400	4,000
5602	Other Space Rental														-
5605	Equipment Rental/Lease Expense	1,048	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	1,359	15,997
5610	Equipment Repair	-	170	170	170	170	170	170	170	170	170	170	170	-	1,700
5800	Professional/Consulting Services and Operating H	563	858	858	858	858	858	858	858	858	858	858	858	858	10,001
5803	Banking and Payroll Service Fees	695	846	846	846	846	846	846	846	846	846	846	846	846	10,001

5805	Legal Services	926	-	-	-	-	-	-	-	-	-	-	-	11,074	12,000
5806	Audit					3,500								5,500	9,000
5810	Educational Consultants		2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273	2,273		25,003
5815	Advertising / Recruiting	340	424	424	424	424	424	424	424	424	424	424	424		5,004
5820	Fundraising Expense	-	-	-	-	-	120	-	-	1,226	928	1,226	-		3,500
5875	District Oversight Fee		525	873	2,846	1,572	1,572	2,846	1,747	2,181	3,002	1,806	9,706		28,676
5890	Interest Expense / Misc. Fees	-	-	-	-	-	-	-	-	-	-	-	-		-
5891	Charter School Capital Fees	-	-	-	-	-	-	-	-	-	-	-	-		-
5899	Moving Expenses	-	-	-	-	-	-	-	-	-	-	-	-		-
5900	Communications		1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054	1,054		11,594
5873	Financial Services - CSMC & Other	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	7,084	17,529		95,453
5877	Personnel Services	839	160	160	160	160	160	160	160	160	160	160	160		2,599
5877	IT Services	2,554	131	131	131	131	131	131	131	131	131	131	136		4,000
5999	Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-		-
<b>5000</b>	<b>Subtotal</b>	<b>\$ 80,953</b>	<b>\$ 77,694</b>	<b>\$ 77,725</b>	<b>\$ 84,120</b>	<b>\$ 88,524</b>	<b>\$ 79,579</b>	<b>\$ 83,075</b>	<b>\$ 79,489</b>	<b>\$ 84,957</b>	<b>\$ 83,093</b>	<b>\$ 81,596</b>	<b>\$ 109,973</b>		1,010,778

**Capital Outlay**

6100	Building Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>6000</b>	<b>Subtotal</b>														

**Other Outgoing**

7000	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7010	Special Education Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7500	District Oversight Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>7000</b>	<b>Subtotal</b>														

**Total Expenses** \$ 272,222 \$ 346,473 \$ 343,440 \$ 349,835 \$ 354,239 \$ 345,294 \$ 348,790 \$ 345,204 \$ 350,672 \$ 348,808 \$ 183,285 \$ 213,555 \$ 3,801,817

**Monthly Operating Surplus/Deficit** \$ (270,618) \$ (138,835) \$ (155,854) \$ 1,850 \$ (122,923) \$ 91,080 \$ 29,758 \$ (110,088) \$ (4,280) \$ 18,230 \$ 16,522 \$ 77,848

**Additional items needed for cash flow**

	Cash balance at previous year end	105,648													
9200, 9201	Change in Accounts Receivable	381,765	10,176	52,256	88,037	91,743	14,992	11,161	-	-	-	-	-	\$ 412,996.15	
9330	Prepaid Expenses														
9335	Other Current Expenses														
9340	Other Assets														
9550, 9505	Accounts Payable	(60,058)													
95,019,503	Accrued Salarie & Taxes	(20,392)													
	Deferred Revenue														
	Other Current Liabilities														
	Capital Expenditures														
	Other Investing Activities														
	Cash Flow Financing														
	Loans Payable														
9641 Credits	AR Sales - CAM														
9641 Debits	AR Repayments - CAM		(54,176)	(100,000)	-	-	-	-	-	-	-	-	-		
	Loan Principal Payable														
	<b>Subtotal</b>	<b>406,963</b>	<b>(44,000)</b>	<b>(47,744)</b>	<b>88,037</b>	<b>91,743</b>	<b>14,992</b>	<b>11,161</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Monthly Operating Surplus / (Deficit)** (\$270,618) (\$138,835) (\$155,854) \$1,850 (\$122,923) \$91,080 \$29,758 (\$110,088) (\$4,280) \$18,230 \$16,522 \$77,848 \$412,996

**Total Monthly Surplus / (Deficit)** \$136,345 (\$182,835) (\$203,598) \$89,887 (\$31,180) \$106,072 \$40,919 (\$110,088) (\$4,280) \$18,230 \$16,522 \$77,848

**Projected Monthly Cash Balance** \$136,345 (\$46,491) (\$250,088) (\$160,202) (\$191,382) (\$85,310) (\$44,392) (\$154,480) (\$158,760) (\$140,530) (\$124,007) (\$46,159)

**Balances**

<b>30-Jun</b>	105,648	Cash	136,346
	651,820	Accounts Receivable	270,055
	78,272	Prepaid Expenses	78,272
	2,113	Fixed Assets	2,113

28,000	Security Deposits	28,000
	<b>Assets - including cash</b>	<b>\$514,786.00</b>

92,793	Accounts Payable	43,979
14,016	Accounts Payable - Due to Grantor Government	2,772
76,832	Accrued Salaries & Taxes	56,440
154,176	Factoring Balance Payable - CAM	154,176

63,258	<b>Liabilities</b>	<b>\$257,367.00</b>
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<b>Fund Balance</b>	<b>\$257,438</b>
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Equals Prior Month Fund Balance less current monthly operating surplus / deficit (Row 160)

Starting Fund Balance	<b>\$528,056</b>
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6/30/2019