

**Blue Oak Charter School**  
**Monthly Cash Flow Projections**  
**2018-19**

Updated 9.12.18

Closed      Closed

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	87,309		87,309	157,157	157,157	157,157	157,157	157,157	139,880	139,880	139,880	139,880	1,572,494	
8012	LCFF for all grades; EPA portion	-	-	-	127,403	-	-	127,403	-	-	92,725	-	92,725	440,256	
8096	In-Lieu of Property Taxes, all grades	-	52,525	103,999	70,033	70,033	70,033	70,033	70,033	74,673	74,673	74,673	74,673	875,414	
8019	Prior Year Income / Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	
8181	Special Education	-	-	-	-	-	-	-	22,031	-	-	9,578	-	31,609	
8560	Lottery	-	-	-	-	-	-	20,000	-	-	18,000	-	-	63,849	
8520	State Child Nutrition program	-	-	-	-	-	-	-	-	-	-	-	-	-	
8591	SB 740 Rent re-imbursement program	-	-	-	-	188,751	-	-	-	94,375	-	-	-	377,501	
8594	Prop 39 (Clean Energy)	-	-	-	-	-	-	-	-	-	-	-	-	-	
8550	Mandate Block Grant	-	-	-	-	5,365	-	-	-	-	-	-	-	5,365	
8590	One Time Funds / Teacher Effectiveness	-	-	-	-	-	18,463	-	-	-	18,463	18,463	-	55,389	
	<b>Subtotal</b>	<b>\$ 87,309</b>	<b>\$ 52,525</b>	<b>\$ 191,308</b>	<b>\$ 354,593</b>	<b>\$ 232,555</b>	<b>\$ 415,941</b>	<b>\$ 373,056</b>	<b>\$ 247,190</b>	<b>\$ 231,944</b>	<b>\$ 401,653</b>	<b>\$ 251,016</b>	<b>\$ 242,594</b>	<b>\$ 427,502</b>	<b>3,421,877</b>
<b>Federal</b>															
8220	Federal Child Nutrition Programs													-	
8290	All Other Federal Revenue, inc Facilities Incentiv													-	
8291	Title I	-	-	-	-	20,989	-	50,786	-	6,271	-	6,271	-	84,316.00	
8292	Title II	-	-	-	-	-	-	2,630	2,630	2,630	-	2,630	-	10,519.00	
8293	Title III													-	
8294	Title IV													-	
8295	Title V													-	
8299	Prior Year Federal Revenue													-	
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,989</b>	<b>\$ -</b>	<b>\$ 53,416</b>	<b>\$ 2,630</b>	<b>\$ -</b>	<b>\$ 8,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,900</b>	<b>94,835.00</b>
<b>Local</b>															
8660	Interest													-	
8782	All Other Transfers from County Offices													-	
8784	All Other Transfers from Other Locations													-	
8785	CMO Management fee													-	
8793	Special Ed - AB 602	-	-	15,492	15,492	15,492	15,492	15,492	16,785	16,785	16,785	16,785	-	144,600	
8980	Student Lunch Revenue													-	
8982	Foundation Grants	-	-	25,801	-	-	-	-	-	-	-	-	-	25,801	
8983	All Other Local Revenue	-	11,707	3,805	3,500	3,000	7,784	7,784	7,784	7,784	7,784	7,784	-	76,500	
8984	Field Trip Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
8985	School Site Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	
8986	Rental Income													-	
8989	Fees for Service													-	
8999	Revenue Suspense													-	
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 11,707</b>	<b>\$ 29,606</b>	<b>\$ 18,992</b>	<b>\$ 18,492</b>	<b>\$ 23,276</b>	<b>\$ 23,276</b>	<b>\$ 23,276</b>	<b>\$ 24,569</b>	<b>\$ 24,569</b>	<b>\$ 24,569</b>	<b>\$ 24,569</b>	<b>\$ -</b>	<b>246,901</b>
<b>Total</b>		<b>\$ 87,309</b>	<b>\$ 64,232</b>	<b>\$ 220,914</b>	<b>\$ 373,585</b>	<b>\$ 272,036</b>	<b>\$ 439,217</b>	<b>\$ 449,748</b>	<b>\$ 273,096</b>	<b>\$ 256,513</b>	<b>\$ 435,123</b>	<b>\$ 275,585</b>	<b>\$ 267,163</b>	<b>\$ 436,403</b>	<b>\$ 3,850,922</b>
<b>Expenses</b>															
<b>Certificated Salaries</b>															
1100	Teachers' Salaries	81,321	93,813	100,463	94,943	94,943	94,943	94,943	94,943	94,943	94,943	94,943	94,943	1,130,084	
1105	Teachers' Extra Duty Pay	5,500	200	1,770	200	200	200	200	200	200	1,200	200	200	10,270	
1120	Substitute Expense	-	426	1,901	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	2,634	30,601	
1200	Certificated Pupil Support Salaries													-	
1300	Certificated Supervisor and Administrator Salaries	12,419	18,336	18,336	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	18,867	218,893	
1305	Certificated Supervisor and Administrator Extra I													-	
1900	Other Certificated Salaries	-	-	4,176	-	-	-	-	-	-	-	-	-	4,176	
1910	Other Certificated Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>1000</b>	<b>Subtotal</b>	<b>\$ 99,240</b>	<b>\$ 112,775</b>	<b>\$ 126,646</b>	<b>\$ 117,215</b>	<b>\$ 117,215</b>	<b>\$ 117,215</b>	<b>\$ 117,215</b>	<b>\$ 117,215</b>	<b>\$ 117,215</b>	<b>\$ 118,215</b>	<b>\$ 117,215</b>	<b>\$ 116,644</b>	<b>1,394,024</b>	
<b>Classified Salaries</b>															
2100	Instructional Aide Salaries	175	5,779	16,102	16,102	16,102	16,102	16,102	16,102	16,102	16,102	16,102	16,102	166,977	
2110	Instructional Aide Bonuses	-	-	-	-	-	-	-	-	-	-	-	-	-	
2200	Classified Support Salaries	876	3,276	5,272	5,272	5,272	5,272	5,272	5,272	5,272	5,272	5,272	5,272	56,870	
2210	Classified Support Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	
2300	Classified Supervisor and Administrator Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	

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2400	Clerical, Technical, and Office Staff Salaries	6,109	11,208	9,141	9,141	9,141	9,141	9,141	9,141	9,141	9,141	9,141	9,141	9,141	108,728
2410	Clerical, Technical, and Office Staff Overtime														-
2900	Other Classified Salaries	178	3,677	8,839	8,839	8,839	8,839	8,839	8,839	8,839	8,839	8,839	8,839	8,839	92,247
2905	Other Stipends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2910	Other Classified Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>2000</b>	<b>Subtotal</b>	<b>\$ 7,338</b>	<b>\$ 23,940</b>	<b>\$ 39,354</b>	<b>\$ 39,354</b>	<b>\$ 39,354</b>	<b>\$ 39,354</b>	<b>\$ 39,354</b>	<b>\$ 39,354</b>	<b>\$ 39,354</b>	<b>\$ 39,354</b>	<b>\$ 39,354</b>	<b>\$ 39,354</b>	<b>\$ 39,354</b>	<b>424,822</b>

**Employee Benefits**

3101	State Teachers' Retirement System, certificated pe	14,439	16,438	18,849	18,089	18,089	18,089	18,089	18,089	18,089	18,089	18,089	18,089	18,089	212,527
3202	Public Employees' Retirement System, classified t	2,481	4,918	5,325	7,547	7,547	7,547	7,547	7,547	7,547	7,547	7,547	7,547	7,547	80,651
3313	OASDI	1,070	2,178	2,178	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	2,773	30,386
3323	Medicare	1,486	1,923	2,085	2,277	2,277	2,277	2,277	2,277	2,277	2,277	2,277	2,277	2,277	25,983
3403	Health & Welfare Benefits	23,901	14,979	15,980	16,289	16,289	16,289	16,289	16,289	16,289	16,289	16,289	16,289	16,289	201,458
3503	State Unemployment Insurance	51	66	72	3,936	100	100	3,936	100	100	130				8,591
3603	Worker Compensation Insurance	1,876	1,876	3,753	3,332	3,332	3,332	3,332	3,332	3,332					27,497
3703	Other Post Employment Benefits														-
3903	Other Benefits - SPED														-
<b>3000</b>	<b>Subtotal</b>	<b>\$ 45,304</b>	<b>\$ 42,378</b>	<b>\$ 48,242</b>	<b>\$ 54,243</b>	<b>\$ 50,407</b>	<b>\$ 50,407</b>	<b>\$ 54,243</b>	<b>\$ 50,407</b>	<b>\$ 50,407</b>	<b>\$ 47,105</b>	<b>\$ 46,975</b>	<b>\$ 46,975</b>	<b>\$ 46,975</b>	<b>587,092</b>

82873  
30981  
26174  
201767  
8611  
27076

**Books and Supplies**

4100	Approved Textbooks and Core Curricular Material	7,055	-	674	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696	3,696	40,993
4200	Books and Other Reference Materials	226	813	428											1,467
4300	Materials and Supplies	734	3,826	9,231											13,791
4315	Classroom Materials and Supplies	15,975	3,021		1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	31,992
4400	Noncapitalized Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	2,064
4430	General Student Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4381	Materials for Plant Maintenance	754			375	375	375	375	375	375	375	375	375	375	4,129
4700	Food and Food Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>4000</b>	<b>Subtotal</b>	<b>\$ 24,744</b>	<b>\$ 7,660</b>	<b>\$ 10,333</b>	<b>\$ 5,515</b>	<b>\$ 5,515</b>	<b>\$ 5,515</b>	<b>\$ 5,515</b>	<b>\$ 5,515</b>	<b>\$ 5,515</b>	<b>\$ 5,515</b>	<b>\$ 5,515</b>	<b>\$ 5,515</b>	<b>\$ 5,515</b>	<b>94,436</b>

**Services and Other Operating Expenses**

5200	Travel and Conferences	1,300	180	443											1,923
5210	Training and Development Expense			1,412	1,890	1,890								33,478	38,670
5300	Dues and Memberships	-	-	245	505	2,750									3,500
5400	Insurance	11,265	7,638	9,552		5,680		3,724							37,859
5450	Property Tax														-
5500	Operation and Housekeeping Services/Supplies			935	756	756	756	756	756	756	756	756	756	756	7,739
5501	Utilities	566	9,641	9,736	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	95,003
5811	Student Transportation / Field Trips	-	(350)		1,840	5,958	1,035	3,377	890	4,900	7,000	7,000	3,000		34,650
5600	Space Rental/Leases Expense	46,129	46,129	48,462	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	567,131
5601	Building Maintenance	643	7,232	3,000											10,875
5602	Other Space Rental													200	200
5605	Equipment Rental/Lease Expense	1,598	453	1,007	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,384	15,522
5610	Equipment Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5800	Professional/Consulting Services and Operating Expenditures			1,230	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	770		10,000
5803	Banking and Payroll Service Fees	586	635	550	943	943	943	943	943	943	943	943	943	943	10,254
5805	Legal Services	-	-	4,134	-	-	-	-	-	-	-	-	-	7,866	12,000
5806	Audit	-	-	-	-	3,000	-	5,625	-	-	-	-	-	1,645	10,270
5810	Educational Consultants	7,418	1,250	(1,768)	8,362	8,362	8,362	8,362	8,362	8,362	8,362	8,362	8,362	8,362	82,158
5815	Advertising / Recruiting	750	455	175	-	-	-	-	77	-	-	-	-	91	1,548
5830	Field Trip Expenses	174		355											529
5820	Fundraising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5875	District Oversight Fee	873	525	873	700	700	700	700	700	6,408	6,408	6,408	5,534	-	30,528
5890	Interest Expense / Misc. Fees	-	-	20	216	40		8						969	1,253
5891	Charter School Capital Fees	-	14,072	10,832	-	-	-	-	5,945	-	-	-	-	-	30,849
5899	Moving Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	850	489	1,149	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,003	11,499
5873	Financial Services - CSMC	10,264	5,132	5,132	5,132	5,132	5,132	5,132	5,132	5,132	5,132	5,132	5,132	5,132	61,584
5874	Personnel Services	60	160	412	112	112	112	112	112	112	112	112	112	109	1,635
5877	IT Services	-	-	1,069	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	1,806	17,323
5999	Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>5000</b>	<b>Subtotal</b>	<b>\$ 82,476</b>	<b>\$ 93,641</b>	<b>\$ 98,955</b>	<b>\$ 81,366</b>	<b>\$ 96,233</b>	<b>\$ 77,950</b>	<b>\$ 89,649</b>	<b>\$ 83,827</b>	<b>\$ 87,523</b>	<b>\$ 89,623</b>	<b>\$ 89,623</b>	<b>\$ 89,623</b>	<b>\$ 123,635</b>	<b>1,094,502</b>

**Capital Outlay**

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

**Other Outgoing**

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

**Total Expenses** \$ 259,102 \$ 280,394 \$ 323,530 \$ 297,694 \$ 308,725 \$ 290,442 \$ 305,977 \$ 296,318 \$ 300,014 \$ 299,812 \$ 298,682 \$ 334,187 \$ 3,594,876

Monthly Operating Surplus/Deficit \$ (171,793) \$ (216,162) \$ (102,616) \$ 75,892 \$ (36,689) \$ 148,775 \$ 143,771 \$ (23,223) \$ (43,501) \$ 135,310 \$ (23,097) \$ (67,024)

Additional items needed for cash flow		168,987													
75,357	Cash balance at previous year end	75,487													
9200, 9201	Change in Accounts Receivable	265,015		-	96,930	183,563	13,813	8,674	-	-	-	-	-	-	\$ 436,402.50
9330	Prepaid Expenses														
9335	Other Current Expenses														
9340	Other Assets														
9550, 9505	Accounts Payable	23,936	(15,765)												
95,019, 503	Accrued Salaries & Taxes	(33,169)	42,615												
	Deferred Revenue														
	Other Current Liabilities		275												
	Capital Expenditures														
	Other Investing Activities														
	Cash Flow Financing														
	Loans Payable														
9641 Credits	AR Sales		261,842	175,000	-					118,898					
9641 Debits	AR Repayments	(82,770)		(85,000)	(152,789)	(135,000)	(129,072)	(89,927)	(85,073)		(118,898)				
	Loan Principal Payable														
	<b>Subtotal</b>	248,499	288,967	90,000	(55,859)	48,563	(115,259)	(81,253)	33,825	-	(118,898)	-	-		
<b>Monthly Operating Surplus / (Deficit)</b>		\$ (171,793)	(\$216,162)	(\$102,616)	\$75,892	(\$36,689)	\$148,775	\$143,771	(\$23,223)	(\$43,501)	\$135,310	(\$23,097)	(\$67,024)		
<b>Total Monthly Surplus / (Deficit)</b>		76,706	\$72,805	(\$12,616)	\$20,033	\$11,874	\$33,516	\$62,518	\$10,602	(\$43,501)	\$16,412	(\$23,097)	(\$67,024)		
<b>Projected Monthly Cash Balance</b>		\$76,706	\$149,511	\$136,895	\$156,928	\$168,802	\$202,318	\$264,836	\$275,439	\$231,937	\$248,350	\$225,252	\$158,229		

**Balances**

30-Jun	75,357	Cash	76,706	149,511											
	558,024	Accounts Receivable	293,009	293,009.00											
	58,997	Prepaid Expenses	58,997	58,997.00											
	261,426	Fixed Assets	261,426	261,426.00											
	28,000	Security Deposits	28,000	28,000.00											
		<b>Assets - including cash</b>	<b>\$718,138.48</b>	<b>790,943.48</b>	-	-	-	-	-	-	-	-	-	-	-
	70,792	Accounts Payable	105,306	91,659.00											
	8,105	Accounts Payable - Due to Grantor Government	5,378	5,378.00											
	57,487	Accrued Salaries & Taxes	24,318	66,933.00											
	322,789	Factoring Balance Payable - CAM	240,019	501,861.00											
	63,258	<b>Liabilities</b>	<b>\$375,021.00</b>	<b>665,831.00</b>	-	-	-	-	-	-	-	-	-	-	-

**Fund Balance**

\$341,000 \$124,838

Equals Prior Month Fund Balance less current monthly operating surplus / deficit (Row 160)

Starting Fund Balance 6/30/2018 \$512,793