Blue Oak Charter School
Monthly Cash Flow Projections
2018-19

	SACS Objec Code Description	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	YE Accruals	Total	
		Closed														
Revenue																
State																
8011	LCFF for all grades; state aid portion	87,309		87,309	157,157	157,157	157,157	157,157	157,157	166,717	166,717	166,717	166,717	166,719	1,706,681	1793990
8012	LCFF for all grades; EPA portion	-	-	-	127,403	-	-	127,403	-	-	107,135	-	-	50,007	411,948	411948
8096	In-Lieu of Property Taxes, all grades	-	52,525	105,050	70,033	70,033	70,033	70,033	70,033	70,033	63,751	63,751	63,751	63,751	832,777	832777
8019	Prior Year Income / Adjustments		-	-											-	
8181	Special Education	-	-	-	-	-	-	-		22,031	-	-	11,016	11,016	44,062	
8560	Lottery	-	-	-	-	-	17,005	-	-	17,005	-	-	-	34,011	68,021	
8520	State Child Nutrition program														-	
8591	SB 740 Rent re-imbursement program	-	-	-	-		201,084	-		-	100,542			100,542	402,167	
8594	Prop 39 (Clean Energy)														-	
8550	Mandate Block Grant	-	-	-	-	5,715			-	-		-		-	5,715	
8590	One Time Funds / Teacher Effectiveness	-	-	-	-	-	-	18,463	-	-	-	18,463	18,463		55,389	
	Subtotal	**$ 87,309**	**$ 52,525**	**$ 192,359**	**$ 354,593**	**$ 232,905**	**$ 445,279**	**$ 373,056**	**$ 227,190**	**$ 275,786**	**$ 438,145**	**$ 248,931**	**$ 259,947**	**$ 426,045**	3,526,760	
Federal																
8220	Federal Child Nutrition Programs														-	
8290	All Other Federal Revenue, inc Facilities Incent														-	
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														-	
	Subtotal	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,989**	**$ -**	**$ 53,416**	**$ 2,630**	**$ -**	**$ 8,900**	**$ -**	**$ -**	**$ 8,900**	94,835.00	
Local																
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	-	8,607	8,607	15,492	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	-	5,445	25,000	-	-	-	-	-	-	-	-	-	-	30,445	
8983	All Other Local Revenue		9,800	10,500	3,500	3,000	7,100	7,100	7,100	7,100	7,100	7,100	7,100	-	76,500	
8984	Field Trip Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8985	School Site Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8986	Rental Income														-	
8989	Fees for Service														-	
8999	Revenue Suspense														-	
	Subtotal	**$ -**	**$ 23,852**	**$ 44,107**	**$ 18,992**	**$ 18,492**	**$ 22,592**	**$ 22,592**	**$ 22,592**	**$ 26,466**	**$ 26,466**	**$ 26,466**	**$ 26,466**	**$ -**	279,083	
Total		**$ 87,309**	**$ 76,377**	**$ 236,466**	**$ 373,585**	**$ 272,386**	**$ 467,871**	**$ 449,064**	**$ 252,412**	**$ 302,252**	**$ 473,511**	**$ 275,397**	**$ 286,413**	**$ 434,946**	$ 3,987,987	
Expenses																
Certificated Salaries																
1100	Teachers' Salaries	86,821	94,013	117,867	117,867	117,867	117,867	117,867	117,867	117,867	117,867	117,867	117,867		1,359,505	$1,414,405.00
1105	Teachers' Extra Duty Pay	-	-	-	-	-	-	-	-	-	-	-	-		-	
1120	Substitute Expense	-	426	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	3,060	2,634		30,600	
1200	Certificated Pupil Support Salaries														-	
1300	Certificated Supervisor and Administrator Salar	12,419	18,336	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369	12,369		154,442	$ 148,428.00
1305	Certificated Supervisor and Administrator Extra														-	
1900	Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-		-	
1910	Other Certificated Overtime	-	-	-	-	-	-	-	-	-	-	-	-		-	
1000	**Subtotal**	**$ 99,240**	**$ 112,775**	**$ 133,296**	**$ 133,296**	**$ 133,296**	**$ 133,296**	**$ 133,296**	**$ 133,296**	**$ 133,296**	**$ 133,296**	**$ 133,296**	**$ 132,870**		1,544,546	
Classified Salaries																
2100	Instructional Aide Salaries	175	1,427	7,607	7,607	7,607	7,607	7,607	7,607	7,607	7,607	7,607	7,607		77,667	
2110	Instructional Aide Bonuses	-	-	-	-	-	-	-	-	-	-	-	-		-	

2200	Classified Support Salaries	876	275	10,185	10,185	10,185	10,185	10,185	10,185	10,185	10,185	10,185	10,185		102,996	
2210	Classified Support Overtime	-	-	-	-	-	-	-	-	-	-	-	-		-	
2300	Classified Supervisor and Administrator Salaric	-	-	-	-	-	-	-	-	-	-	-	-		-	
2400	Clerical, Technical, and Office Staff Salaries	6,109	4,794	9,513	9,513	9,513	9,513	9,513	9,513	9,513	9,513	9,513	9,513		106,030	106030
2410	Clerical, Technical, and Office Staff Overtime														-	
2900	Other Classified Salaries	178	520	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771	5,771		58,408	
2905	Other Stipends	-	-	-	-	-	-	-	-	-	-	-	-		-	
2910	Other Classified Overtime	-	-	-	-	-	-	-	-	-	-	-	-		-	
2000	**Subtotal**	**$ 7,338**	**$ 7,016**	**$ 33,075**	**$ 33,075**	**$ 33,075**	**$ 33,075**	**$ 33,075**	**$ 33,075**	**$ 33,075**	**$ 33,075**	**$ 33,075**	**$ 33,075**		345,101	
Employee Benefits																
3101	State Teachers' Retirement System, certificated	14,439	16,438	20,132	20,132	20,132	20,132	20,132	20,132	20,132	20,132	20,132	20,134		232,199	
3202	Public Employees' Retirement System, classifie	2,481	2,723	6,784	6,784	6,784	6,784	6,784	6,784	6,784	6,784	6,784	6,784		73,044	
3313	OASDI	1,070	1,128	2,686	2,686	2,686	2,686	2,686	2,686	2,686	2,686	2,686	2,427		28,799	
3323	Medicare	1,486	1,678	2,401	2,401	2,401	2,401	2,401	2,401	2,401	2,401	2,401	2,615		27,388	
3403	Health & Welfare Benefits	23,901	14,038	16,170	16,170	16,170	16,170	16,170	16,170	16,170	16,170	16,170	16,170		199,639	
3503	State Unemployment Insurance	51	58	100	4,179	100	100	4,179	100	100	130	119			9,216	
3603	Worker Compensation Insurance	1,876	1,876	3,400	3,400	3,400	3,400	3,400	3,400	3,400					27,554	
3703	Other Post Employement Benefits														-	
3903	Other Benefits - SPED			5,333	5,333	5,333	5,333	5,333	5,333	5,333	5,333	5,333	5,333		53,333	
3000	**Subtotal**	**$ 45,304**	**$ 37,939**	**$ 57,007**	**$ 61,086**	**$ 57,007**	**$ 57,007**	**$ 61,086**	**$ 57,007**	**$ 57,007**	**$ 53,636**	**$ 53,625**	**$ 53,463**		651,172	
Books and Supplies																
4100	Approved Textbooks and Core Curricula Mater	7,055	-	3,393	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394	3,394		40,994	
4200	Books and Other Reference Materials	226	813												1,039	
4300	Materials and Supplies	734	3,510	917	917	917	917	917	917	917	917	917	917		13,415	
4315	Classroom Materials and Supplies	15,975	2,181	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383	1,383		31,989	
4400	Noncapitalized Equipment	-	-		-	-	-	-	-		-	-	2,064		2,064	
4430	General Student Equipment	-	-	-	-	-	-	-	-	-	-	-	-		-	
4381	Materials for Plant Maintenance	754		338	338	338	338	338	338	338	338	338	338		4,131	
4700	Food and Food Supplies	-													-	
4000	**Subtotal**	**$ 24,744**	**$ 6,504**	**$ 6,031**	**$ 6,032**	**$ 6,032**	**$ 6,032**	**$ 6,032**	**$ 6,032**	**$ 6,032**	**$ 6,032**	**$ 6,032**	**$ 8,096**		93,632	
Services and Other Operating Expenses																
5200	Travel and Conferences	1,300													1,300	
5210	Training and Development Expense			1,890	1,890	1,890							33,000		38,670	
5300	Dues and Memberships	-	-	750		2,750							-		3,500	
5400	Insurance	11,265	7,638	1,862		5,680		3,724							30,169	
5450	Property Tax														-	
5500	Operation and Housekeeping Services/Supplies	-	2,198	534	580	580	534	552	552	552	552	552	552		7,739	
5501	Utilities	566	9,641	8,480	8,480	8,480	8,480	8,480	8,480	8,480	8,480	8,480	8,473		95,000	
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	47,213	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379		565,882	
5601	Building Maintenance	643	6,403	173	173	173	173	173	173	173	173	173	173		8,771	
5602	Other Space Rental												200		200	
5605	Equipment Rental/Lease Expense	1,598	453	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,385	1,384		15,900	
5610	Equipment Repair	-	-	-	-	-	-	-	-	-	-	-	-		-	
5800	Professional/Consulting Services and Operating Expenditures			1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		10,000	
5803	Banking and Payroll Service Fees	586	410	995	995	995	995	995	995	995	995	995	995		10,946	
5805	Legal Services	-	-	-	-								12,000		12,000	
5806	Audit	-	-	-	-	3,000		5,625					1,645		10,270	
5810	Educational Consultants	7,418	1,250	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,374	1,371			21,031	
5815	Advertising / Recruiting	750	175	494	-	-	-	-	77	-	-	-	52		1,548	
5830	Field Trip Expenses	174													174	
5820	Fundraising Expense	-	-	124											124	
5875	District Oversight Fee	873		1,575	700	700	700	700	700	6,408	6,408	6,408	5,535	-	30,706	30706
5890	Interest Expense / Misc. Fees	-		5	216	40		8					969		1,238	
5891	Charter School Capital Fees	-	14,072	13,358	-	-	-	-	7,085	-	-	-	-		34,516	
5899	Moving Expenses	-	-	-	-	-	-	-	-	-	-	-	-		-	
5900	Communications	850	489	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,001	1,003		11,351	
5873	Financial Services - CSMC	10,264	5,132	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500			64,896	
5874	Personnel Services	60	164	112	112	112	112	112	112	112	112	112	112		1,342	
5877	IT Services			1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,273		13,351	
5999	Expense Suspense	-	-	-	-	-	-	-	-	-	-	-	-		-	
5000	**Subtotal**	**$ 82,476**	**$ 93,804**	**$ 89,167**	**$ 73,967**	**$ 89,339**	**$ 71,009**	**$ 82,726**	**$ 78,045**	**$ 80,600**	**$ 82,700**	**$ 82,697**	**$ 118,744**		1,025,274	
Capital Outlay																
6100	Building Improvements	-	-	-	-	-	-	-	-	-	-	-	-			
6000	**Subtotal**															
Other Outgoing																
7000	Miscellaneous Expense	-											-			

	7010	Special Education Encroachment	-	-	-		-	-		-	-		-		-
	7500	District Oversight Fee	-	-	-	-	-	-	-	-	-	-	-	-	
	7000	**Subotal**													$ -
Total Expenses			**$ 259,102**	**$ 258,038**	**$ 318,575**	**$ 307,455**	**$ 318,748**	**$ 300,418**	**$ 316,214**	**$ 307,454**	**$ 310,009**	**$ 308,739**	**$ 308,725**	**$ 346,248**	$ 3,659,725
		Monthly Operating Surplus/Deficit	**$ (171,793)**	**$ (181,661)**	**$ (82,109)**	**$ 66,130**	**$ (46,362)**	**$ 167,452**	**$ 132,849**	**$ (55,042)**	**$ (7,757)**	**$ 164,772**	**$ (33,328)**	**$ (59,836)**	
	Additional items needed for cash flow														
75,357		Cash balance at previous year end	75,487												
	9200, 9201	Change in Accounts Receivable	265,015	52,000	48,676		149,835	34,011	8,477	-	-	-	-	-	$ 434,945.50
	9330	Prepaid Exenses													
	9335	Other Current Expenses													
	9340	Other Assets													
	9550, 9505	Accounts Payable	23,936	(16,739)		-	-	-	-	-	-	-	-	-	
	95,019,503	Accrued Salarie & Taxes	(33,169)	26,041											
		Deferred Revenue													
		Other Current Liabilities													
		Capital Expenditures													
		Other Investing Activities													
		Cash Flow Financing													
		Loans Payable													
	9641 Credits	AR Sales		264,072	267,167	-				141,709					
	9641 Debits	AR Repayments	(82,770)	(85,000)	(82,789)	(70,000)	(132,036)	(132,036)	(132,036)	(132,036)		(141,709)			
		Loan Principal Payable													
		Subotal	248,499	240,374	233,054	(70,000)	17,799	(98,025)	(123,559)	9,673	-	(141,709)	-	-	
Monthly Operating Surplus /(Deficit)			**$ (171,793)**	**($181,661)**	**($82,109)**	**$66,130**	**($46,362)**	**$167,452**	**$132,849**	**($55,042)**	**($7,757)**	**$164,772**	**($33,328)**	**($59,836)**	
Total Monthly Surplus /(Deficit)			**76,706**	**$58,713**	**$150,945**	**($3,870)**	**($28,563)**	**$69,427**	**$9,290**	**($45,369)**	**($7,757)**	**$23,063**	**($33,328)**	**($59,836)**	
Projected Monthly Cash Balance			**$76,706**	**$135,420**	**$286,364**	**$282,495**	**$253,932**	**$323,359**	**$332,649**	**$287,280**	**$279,523**	**$302,586**	**$269,258**	**$209,422**	

Balances

30-Jun	75,357	Cash	76,706	152,484.00										
	558,024	Accounts Receivable	293,009	241,009.00										
	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										
		Assets - including cash	**$718,138.48**	**741,916.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	70,792	Accounts Payable	105,306	90,685.00										
	8,105	Accounts Payable - Due to Grantor Government	5,378	5,378.00										
	57,487	Accrued Salaries & Taxes	24,318	50,634.00										
	322,789	Factoring Balance Payable - CAM	240,019	504,091.00										
	63,258	**Liabilities**	**$375,021.00**	**650,788.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
		Fund Balance	**$341,000**	**$159,340**										
		Equals Prior Month Fund Balance less current monthly operating surplus / deficit (Row 160)												

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