

Blue Oak Charter School
Monthly Cash Flow Projection
2018-19

Updated 4.7.19

P2 17-18 350.57
 Closed Closed Closed Closed Closed Closed Closed
 P1 18-19 337.77
 Closed

SACS Objec 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	87,309		87,309	157,157	157,157	157,157	157,157	157,157	151,570	151,570	143,106	143,106	282,820	1,745,266
8012 LCFF for all grades; EPA portion	-	-	-	127,403	-	-	127,403	-	-	119,629	-	-	68,428	442,863
8096 In-Lieu of Property Taxes, all grades	-	52,525	103,999	69,333	69,333	69,333	69,333	69,333	75,024	37,148	37,148	37,148	43,927	733,584
8599 Prior Year Income / Adjustments	-	-	-	-	3,515	-	-	(1,616)	(8,464)	-	-	-	-	(6,565)
8181 Special Education	-	-	-	-	-	-	-	-	-	-	-	13,064	13063	26,127
8560 Lottery	-	-	-	-	-	-	-	18,090	-	-	-	-	-	65,180
8520 State Child Nutrition program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8591 SB 740 Rent re-imbursement program	-	-	-	-	-	-	14,576	-	198,488	-	99,244	-	99,245	411,553
8594 Prop 39 (Clean Energy)	-	-	-	-	12,473	-	-	-	-	-	-	-	-	12,473
8550 Mandate Block Grant / Low Performing Grant	-	-	-	-	-	-	38,330	2,465	-	-	-	32,261	-	73,056
8590 One Time Funds / Teacher Effectiveness	-	-	-	-	-	-	-	-	35,542	-	-	-	32,253	67,795
Subtotal	\$ 87,309	\$ 52,525	\$ 191,308	\$ 353,893	\$ 242,478	\$ 226,490	\$ 406,799	\$ 245,429	\$ 452,160	\$ 308,347	\$ 279,498	\$ 257,832	\$ 554,573	3,571,332
Federal														
8220 Federal Child Nutrition Programs														-
8290 All Other Federal Revenue, inc Facilities Incent												68,250		68,250.00
8291 Title I	-	-	-	-	-	18,938	-	42,682	-	-	-	14,132	-	75,752.00
8292 Title II	-	-	-	-	-	-	-	-	5,260	-	-	-	5,260	10,519.00
8293 Title III														-
8294 Title IV						2,500		2,500		2,500			2,500	10,000.00
8295 Title V														-
8299 Prior Year Federal Revenue														-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,438	\$ -	\$ 45,182	\$ -	\$ 7,760	\$ -	\$ 82,382	\$ 7,760	164,521.00
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	-	-	-	-	-	-	-	-	33,356	32,901	32,901	32,901	33,284	165,343
8980 Student Lunch Revenue														-
8982 Foundation Grants	-	-	25,801	(793)	-	-	100	235	5,675	-	-	-	-	31,018
8685 All Other Local Revenue		11,707	3,805	4,467	1,477	7,471	4,688	3,791	6,077	8,389	8,389	8,389	-	68,649
8984 Field Trip Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8985 School Site Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8986 Rental Income														-
8989 Fees for Service														-
8999 Revenue Suspense														-
Subtotal	\$ -	\$ 11,707	\$ 29,606	\$ 3,674	\$ 1,477	\$ 7,471	\$ 4,788	\$ 4,026	\$ 45,108	\$ 41,290	\$ 41,290	\$ 41,290	\$ 33,284	265,010
Total	\$ 87,309	\$ 64,232	\$ 220,914	\$ 357,567	\$ 243,955	\$ 255,399	\$ 411,587	\$ 294,637	\$ 497,268	\$ 357,396	\$ 320,788	\$ 381,504	\$ 595,616	\$ 4,088,172
Expenses														
Certificated Salaries														
1100 Teachers' Salaries	81,321	93,813	100,463	96,118	97,311	98,044	97,981	97,471	97,316	97,316	97,316	71,535		1,126,005
1105 Teachers' Extra Duty Pay	5,500	200	1,770	-	770	770	-	870	770	-	-	-		10,650
1120 Substitute Expense	-	426	3,153	3,190	1,800	3,737	3,060	2,430	6,544	2,087	2,087	2,087		30,601
1200 Certificated Pupil Support Salaries														-
1300 Certificated Supervisor and Administrator Salari	12,419	18,336	18,336	18,336	18,336	18,336	18,336	12,732	7,128	14,836	14,836	14,836		186,803
1305 Certificated Supervisor and Administrator Extra														-
1900 Other Certificated Salaries	-	-	4,176	2,088	2,198	2,419	2,198	2,198	2,198	2,072	2,072	1,348		22,968
1910 Other Certificated Overtime														-
1000 Subtotal	\$ 99,240	\$ 112,775	\$ 127,898	\$ 119,732	\$ 120,415	\$ 123,306	\$ 121,575	\$ 115,701	\$ 113,956	\$ 116,311	\$ 116,311	\$ 89,806		1,377,027
Classified Salaries														
2100 Instructional Aide Salaries	175	5,779	11,315	13,592	10,469	9,660	12,095	11,915	10,159	17,515	17,515	17,515		137,704
2110 Instructional Aide Bonuses	-	-	-	-	-	-	-	-	-	-	-	-		-
2200 Classified Support Salaries	876	3,276	6,719	7,480	4,409	3,499	5,395	5,192	4,583	4,583	4,583	3,000		53,595
2210 Classified Support Overtime	-	-	-	-	-	-	-	-	-	-	-	-		-
2300 Classified Supervisor and Administrator Salaries			5,609	2,805	3,086	3,649	3,086	3,086	3,086	3,086	3,165	3,165		33,823
2400 Clerical, Technical, and Office Staff Salaries	6,109	11,208	11,314	12,829	11,251	11,253	10,957	10,349	9,600	7,527	7,527	7,527		117,451
2410 Clerical, Technical, and Office Staff Overtime														-
2900 Other Classified Salaries	178	3,677	6,170	9,041	7,509	9,540	10,104	12,775	12,878	7,192	7,192	1,200		87,456
2905 Other Stipends	-	-	-	-	-	-	-	-	-	-	-	-		-
2910 Other Classified Overtime	-	-	-	-	-	-	-	-	-	-	-	-		-

59483

FEMA

164507

\$1,135,851.00

9550, 9505	Accounts Payable	23,936	(15,765)	(31,042)	15,021	15,702	(50,241)	6,686	47,671	(30,801)		-	-
95,019,503	Accrued Salaries & Taxes	(33,169)	42,615	37,720	8,494	(26,694)	18,280	20,449	(42,602)	(409)			
	Deferred Revenue												
	Other Current Liabilities												
	Capital Expenditures												
	Other Investing Activities												
	Cash Flow Financing												
	Loans Payable												
9641 Credits	AR Sales		261,842	185,832	-		256,402						
9641 Debits	AR Repayments	(82,770)		(85,000)	(152,789)		(135,000)	(224,072)	(90,832)	(126,402)	(130,000)		
	Loan Principal Payable												
	Subtotal	248,499	288,692	110,180	(32,738)	6,761	102,422	(25,265)	(85,763)	(157,612)	(116,187)	-	-

Monthly Operating Surplus / (Deficit)	\$	(171,793)	(\$216,162)	(\$111,229)	\$30,848	(\$59,251)	(\$48,768)	\$78,934	(\$46,649)	\$155,240	\$66,663	\$31,231	\$97,881
Total Monthly Surplus / (Deficit)		76,706	\$72,530	(\$1,049)	(\$1,890)	(\$52,490)	\$53,654	\$53,669	(\$132,412)	(\$2,372)	(\$49,524)	\$31,231	\$97,881
Projected Monthly Cash Balance		\$76,706	\$149,236	\$148,187	\$146,297	\$93,807	\$147,461	\$201,130	\$68,718	\$66,346	\$16,822	\$48,053	\$145,934

Balances

30-Jun	75,357	Cash	76,706	149,236	148,187	146,297	93,808	147,462	201,133	68,722	66,347		
	558,024	Accounts Receivable	293,009	293,009.00	290,339	193,803	176,050	175,937	4,265	4,265	4,265		
	58,997	Prepaid Expenses	58,997	58,997.00	58,997	58,997	58,997	58,997	46,129	46,129	46,129		
	261,426	Fixed Assets	261,426	261,426.00	261,426	261,426	261,426	261,426	261,426	261,426	261,426		
	28,000	Security Deposits	28,000	28,000.00	28,000	28,000	28,000	28,000	28,000	28,000	28,000		
		Assets - including cash	\$718,138.48	790,668.48	786,949	688,523	618,281	671,822	540,953	408,542	406,167	-	-
	70,792	Accounts Payable	105,306	91,659.00	60,617	75,244	90,946	40,160	47,390	95,061	64,259		
	8,105	Accounts Payable - Due to Grantor Government	5,378	5,378.00	5,378	5,772	5,772	5,772	5,772	5,772	5,772		
	57,487	Accrued Salaries & Taxes	24,318	66,933.00	104,653	113,147	52,695	86,946	125,182	82,580	85,172		
	322,789	Factoring Balance Payable - CAM	240,019	501,861.00	602,693	449,904	449,904	571,306	347,234	256,402	130,000		
	63,258	Liabilities	\$375,021.00	665,831.00	773,341	644,067	599,317	704,184	525,578	439,815	285,203	-	-
		Fund Balance	\$341,000	\$124,838	13,609	44,457	(14,794)	(63,562)	15,372	(31,277)	123,963		

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

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