

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

Updated 2.7.19

		Closed	Closed	Closed	Closed	Closed	Closed	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	125,178	125,178	125,178	125,178	125,178	1,498,983		
8012	LCFF for all grades; EPA portion	-	-	-	127,403	-	-	127,403	-	-	86,290	-	86,290	-	427,386		
8096	In-Lieu of Property Taxes, all grades	-	52,525	103,999	69,333	69,333	69,333	69,333	69,333	70,033	75,023	75,023	75,023	75,023	873,314		
8599	Prior Year Income / Adjustments	-	-	-	-	3,515	-	-	-	-	-	-	-	-	3,515		
8181	Special Education	-	-	-	-	-	-	-	-	22,031	-	-	-	19,156	41,187		
8560	Lottery	-	-	-	-	-	-	-	20,000	-	-	18,000	-	-	65,180		
8520	State Child Nutrition program	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8591	SB 740 Rent re-imbursement program	-	-	-	-	-	-	14,576	-	198,488	-	-	99,244	99,244	411,552		
8594	Prop 39 (Clean Energy)	-	-	-	-	12,473	-	-	-	-	-	-	-	-	12,473		
8550	Mandate Block Grant / Low Performing Grant	-	-	-	-	-	-	38,330	32,605	-	-	-	-	-	70,935		
8590	One Time Funds / Teacher Effectiveness	-	-	-	-	-	-	-	21,501	-	-	21,501	21,501	-	64,503		
	<b>Subtotal</b>	<b>\$ 87,309</b>	<b>\$ 52,525</b>	<b>\$ 191,308</b>	<b>\$ 353,893</b>	<b>\$ 242,478</b>	<b>\$ 226,490</b>	<b>\$ 406,799</b>	<b>\$ 300,596</b>	<b>\$ 415,730</b>	<b>\$ 286,491</b>	<b>\$ 239,702</b>	<b>\$ 340,102</b>	<b>\$ 412,915</b>	<b>3,469,028</b>		
<b>Federal</b>																	
8220	Federal Child Nutrition Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8290	All Other Federal Revenue, inc Facilities Incentiv	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8291	Title I	-	-	-	-	-	18,938	-	-	-	18,938	-	-	37,876	75,752.00		
8292	Title II	-	-	-	-	-	-	-	-	-	5,260	-	-	5,260	10,519.00		
8293	Title III	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8294	Title IV	-	-	-	-	-	2,500	-	-	-	2,500	-	-	5,000	10,000.00		
8295	Title V	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8299	Prior Year Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,438</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,698</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,136</b>	<b>96,271.00</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	-	-	-	-	-	-	-	32,363	32,363	32,363	32,363	32,363	-	161,815	161,814	
8980	Student Lunch Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8982	Foundation Grants	-	-	25,801	(793)	-	-	100	-	-	-	-	-	-	25,108		
	<b>8685 All Other Local Revenue</b>	<b>-</b>	<b>11,707</b>	<b>3,805</b>	<b>4,467</b>	<b>1,477</b>	<b>7,471</b>	<b>4,688</b>	<b>8,389</b>	<b>8,389</b>	<b>8,389</b>	<b>8,389</b>	<b>8,389</b>	<b>-</b>	<b>75,559</b>		
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>\$ 3,674</b>	<b>\$ 1,477</b>	<b>\$ 7,471</b>	<b>\$ 4,788</b>	<b>\$ 40,752</b>	<b>\$ 40,752</b>	<b>\$ 40,752</b>	<b>\$ 40,752</b>	<b>\$ 40,752</b>	<b>\$ -</b>	<b>262,482</b>		
<b>Total</b>		<b>\$ 87,309</b>	<b>\$ 64,232</b>	<b>\$ 220,914</b>	<b>\$ 357,567</b>	<b>\$ 243,955</b>	<b>\$ 255,399</b>	<b>\$ 411,587</b>	<b>\$ 341,348</b>	<b>\$ 456,482</b>	<b>\$ 353,940</b>	<b>\$ 280,454</b>	<b>\$ 380,854</b>	<b>\$ 461,050</b>	<b>\$ 3,915,090</b>		
<b>Expenses</b>																	
<b>Certificated Salaries</b>																	
1100	Teachers' Salaries	81,321	93,813	100,463	96,118	97,311	98,044	97,981	94,943	94,943	94,943	94,943	88,500	1,133,323			
1105	Teachers' Extra Duty Pay	5,500	200	1,770	-	770	770	-	-	-	-	-	-	9,010			
1120	Substitute Expense	-	426	3,153	3,190	1,800	3,737	3,060	3,205	3,205	3,205	3,205	2,634	30,820			
1200	Certificated Pupil Support Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-			
1300	Certificated Supervisor and Administrator Salaries	12,419	18,336	18,336	18,336	18,336	18,336	18,336	18,336	18,336	18,336	18,336	18,336	214,115			
1305	Certificated Supervisor and Administrator Extra	-	-	-	-	-	-	-	-	-	-	-	-	-			
1900	Other Certificated Salaries	-	-	4,176	2,088	2,198	2,419	2,198	2,072	2,072	2,072	2,072	2,072	23,440			
1910	Other Certificated Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>1000</b>	<b>Subtotal</b>	<b>\$ 99,240</b>	<b>\$ 112,775</b>	<b>\$ 127,898</b>	<b>\$ 119,732</b>	<b>\$ 120,415</b>	<b>\$ 123,306</b>	<b>\$ 121,575</b>	<b>\$ 118,556</b>	<b>\$ 118,556</b>	<b>\$ 118,556</b>	<b>\$ 118,556</b>	<b>\$ 111,542</b>	<b>1,410,708</b>			
<b>Classified Salaries</b>																	
2100	Instructional Aide Salaries	175	5,779	11,315	13,592	10,469	9,660	12,095	14,144	14,144	14,144	14,144	14,144	133,803			
2110	Instructional Aide Bonuses	-	-	-	-	-	-	-	-	-	-	-	-	-			
2200	Classified Support Salaries	876	3,276	6,719	7,480	4,409	3,499	5,395	5,272	5,272	5,272	5,272	3,103	55,844			
2210	Classified Support Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-			
2300	Classified Supervisor and Administrator Salaries	-	-	5,609	2,805	3,086	3,649	3,086	3,165	3,165	3,165	3,165	3,165	34,061			
2400	Clerical, Technical, and Office Staff Salaries	6,109	11,208	11,314	12,829	11,251	11,253	10,957	7,777	7,777	7,777	7,777	7,777	113,806			
2410	Clerical, Technical, and Office Staff Overtime	-	-	-	-	-	-	-	-	-	-	-	-	-			
2900	Other Classified Salaries	178	3,677	6,170	9,041	7,509	9,540	10,104	4,941	4,941	4,941	4,941	4,941	70,922			



9200, 9201	Change in Accounts Receivable	265,015		2,670	96,536	17,753	113	171,672	13,813	-	-	-	-	\$ 461,050.30
9330	Prepaid Expenses						12,868							
9335	Other Current Expenses													
9340	Other Assets													
9550, 9505	Accounts Payable	23,936	(15,765)	(31,042)	15,021	15,702	(50,241)	6,686	-	-	-	-	-	
95,019,503	Accrued Salarie & Taxes	(33,169)	42,615	37,720	8,494	(26,694)	18,280	20,449						
	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)	(123,887)	(126,113)			
	Loan Principal Payable													
	<b>Subtotal</b>	248,499	288,692	110,180	(32,738)	6,761	102,422	(25,265)	(77,019)	(123,887)	(126,113)	-	-	

<b>Monthly Operating Surplus / (Deficit)</b>	\$ (171,793)	(\$216,162)	(\$111,229)	\$30,848	(\$59,251)	(\$48,768)	\$78,934	\$53,561	\$170,665	\$67,962	(\$3,259)	\$69,174	
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<b>Total Monthly Surplus / (Deficit)</b>	76,706	\$72,530	(\$1,049)	(\$1,890)	(\$52,490)	\$53,654	\$53,669	(\$23,458)	\$46,778	(\$58,151)	(\$3,259)	\$69,174	
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<b>Projected Monthly Cash Balance</b>	\$76,706	\$149,236	\$148,187	\$146,297	\$93,807	\$147,461	\$201,130	\$177,672	\$224,450	\$166,299	\$163,040	\$232,214	
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**Balances**

30-Jun	75,357	Cash	76,706	149,236	148,187	146,297	93,808	147,462	201,133					
	558,024	Accounts Receivable	293,009	293,009.00	290,339	193,803	176,050	175,937	4,265					
	58,997	Prepaid Expenses	58,997	58,997.00	58,997	58,997	58,997	58,997	46,129					
	261,426	Fixed Assets	261,426	261,426.00	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					
		<b>Assets - including cash</b>	<b>\$718,138.48</b>	<b>790,668.48</b>	<b>786,949</b>	<b>688,523</b>	<b>618,281</b>	<b>671,822</b>	<b>540,953</b>	-	-	-	-	-
	70,792	Accounts Payable	105,306	91,659.00	60,617	75,244	90,946	40,160	47,390					
	8,105	Accounts Payable - Due to Grantor Government	5,378	5,378.00	5,378	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					
	322,789	Factoring Balance Payable - CAM	240,019	501,861.00	602,693	449,904	449,904	571,306	347,234					
	63,258	<b>Liabilities</b>	<b>\$375,021.00</b>	<b>665,831.00</b>	<b>773,341</b>	<b>644,067</b>	<b>599,317</b>	<b>704,184</b>	<b>525,578</b>	-	-	-	-	-

**Fund Balance**

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

<b>\$341,000</b>	<b>\$124,838</b>	<b>13,609</b>	<b>44,457</b>	<b>(14,794)</b>	<b>(63,562)</b>	<b>15,372</b>
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Starting Fund Balance  
6/30/2018  
**\$512,793**