



Feather River Charter School

FY21-22 Budget

Attendance and Data Metrics

| <i>Enrollment & Per Pupil Data</i> | | |
|--|------------------------------|--------------------------------|
| | <u><i>FY21-22 Budget</i></u> | <u><i>FY20-21 Forecast</i></u> |
| <i>Average Enrollment</i> | 1841 | 1114 |
| <i>ADA</i> | 1804 | 1092 |
| <i>Attendance Rate</i> | 98.0% | 98.0% |
| <i>Unduplicated %</i> | 40.8% | 40.8% |
| <i>Revenue per ADA</i> | \$11,422 | \$12,002 |
| <i>Expenses per ADA</i> | \$11,078 | \$10,046 |

- **65%** increase in average daily attendance.

Revenue

- **36% increase in budgeted revenue driven by:**
 - **5.07%** increase in LCFF rates.
 - Increase in total enrollment.
 - Title I & II funding – **\$162K**.
 - Elementary and Secondary School Relief Funds II (ESSER)- **\$443k**.
 - Expanded Learning Opportunities Grant (ELO) - **\$713k**.

Revenue

State Aid-Rev Limit
 Federal Revenue
 Other State Revenue
 Other Local Revenue

Total Revenue

| | <i>Annual/Full Year</i> | | |
|----------------------|---------------------------|-----------------------------|---------------------|
| | FY21-22 Budget | FY20-21 Forecast | Inc/(Dec) |
| State Aid-Rev Limit | \$ 17,553,467 | \$ 10,171,512 | \$ 7,381,955 |
| Federal Revenue | 824,626 | 1,897,140 | (1,072,514) |
| Other State Revenue | 2,223,453 | 1,021,855 | 1,201,598 |
| Other Local Revenue | - | 13,828 | (13,828) |
| Total Revenue | \$ 20,601,547 | \$ 13,104,336 | \$ 7,497,211 |

Expense

- **45% increase in budgeted expenses driven by:**
 - Increase to total Staffing & associated Benefits.
 - Title I & II expenditures.
 - One-time ESSER and ELO spending.
 - Increase in Student Fund allotment.

Expenses

Certificated Salaries
 Classified Salaries
 Benefits
 Books and Supplies
 Subagreement Services
 Operations
 Facilities
 Professional Services
 Depreciation
 Interest

| | <i>Annual/Full Year</i> | | |
|-----------------------|---------------------------|-----------------------------|---------------------|
| | FY21-22 Budget | FY20-21 Forecast | Inc/(Dec) |
| Certificated Salaries | \$ 6,880,789 | \$ 3,637,777 | \$ 3,243,012 |
| Classified Salaries | 360,808 | 203,968 | \$ 156,840 |
| Benefits | 2,107,888 | 1,102,932 | \$ 1,004,956 |
| Books and Supplies | 3,537,372 | 1,791,157 | \$ 1,746,215 |
| Subagreement Services | 4,195,778 | 2,614,062 | \$ 1,581,716 |
| Operations | 228,800 | 138,020 | \$ 90,780 |
| Facilities | 50,200 | (613) | \$ 50,813 |
| Professional Services | 2,104,657 | 1,371,183 | \$ 733,474 |
| Depreciation | 1,600 | 959 | \$ 641 |
| Interest | 514,118 | 109,477 | \$ 404,640 |
| Total Expenses | \$ 19,982,009 | \$ 10,968,921 | \$ 9,013,088 |

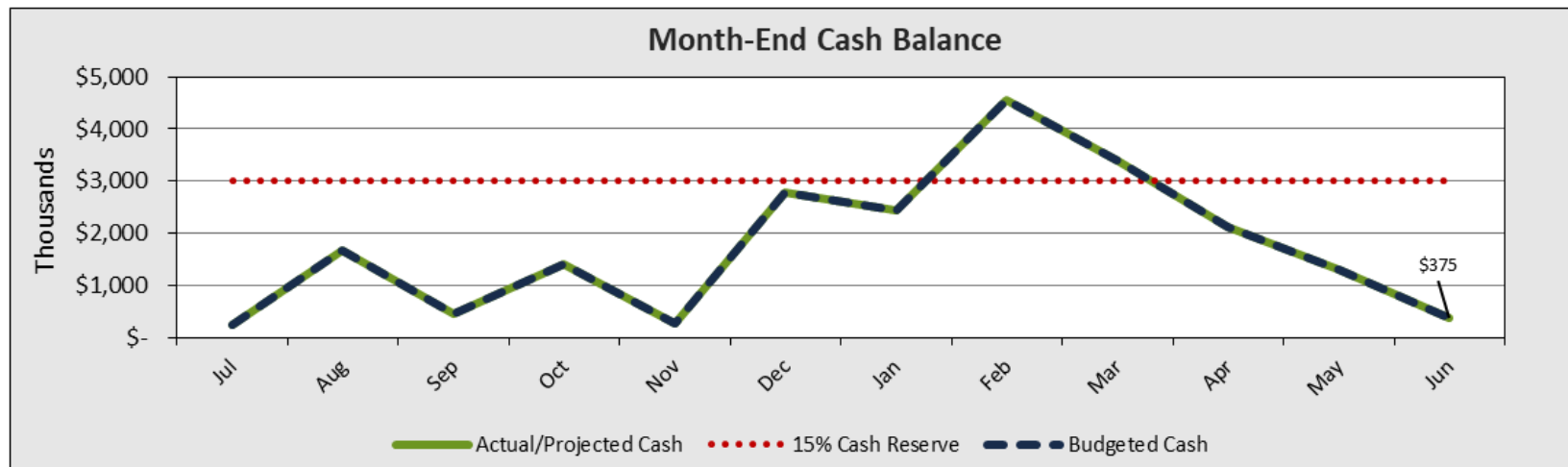
Fund Balance

- Budget surplus represents 3% of Annual Expenses.
- Increase to total Charter Fund Balance projected.

| | <i>Annual/Full Year</i> | | |
|----------------------------------|----------------------------|-----------------------------|-----------------------|
| | FY21-22 Budget | FY20-21 Forecast | Inc/(Dec) |
| Total Surplus(Deficit) | \$ 619,538 | \$ 2,135,415 | \$ (1,515,877) |
| Beginning Fund Balance | <u>3,150,978</u> | <u>1,015,563</u> | |
| Ending Fund Balance | <u>\$ 3,770,516</u> | <u>\$ 3,150,978</u> | |
| <i>As a % of Annual Expenses</i> | <i>18.9%</i> | <i>28.7%</i> | |

Cash

- Receivable sales anticipated to sustain positive cash flow.
- Year-end cash balance budgeted at \$375k.



Multi-Year Projections

- Multi-year surplus and positive cash balance projected.

| | 2021-22 | 2022-23 | 2023-24 |
|----------------------------------|----------------------------|----------------------------|----------------------------|
| Total Revenue | \$ 20,601,547 | \$ 19,897,093 | \$ 20,456,676 |
| Total Expenses | <u>19,982,009</u> | <u>19,581,543</u> | <u>19,877,664</u> |
| Annual Surplus | <u>619,538</u> | <u>315,550</u> | <u>579,013</u> |
| Beginning Fund Balance | <u>3,151,008</u> | <u>3,770,546</u> | <u>4,086,096</u> |
| Ending Fund Balance | <u>\$ 3,770,546</u> | <u>\$ 4,086,096</u> | <u>\$ 4,665,109</u> |
| <i>As a % of Annual Expenses</i> | <i>18.9%</i> | <i>20.9%</i> | <i>23.5%</i> |
| Ending Cash Balance | <u>\$ 375,341</u> | <u>\$ 865,327</u> | <u>\$ 1,447,930</u> |

Appendix

- Monthly Cash Flow / Budget 21-22

Feather River Charter School

Monthly Cash Flow/Budget FY21-22

Revised 6/9/21

ADA = 1803.69



| | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Year-End Accruals | Annual Budget | Original Budget Total | Favorable / (Unfav.) |
|--|----------|----------------|----------------|------------------|----------------|------------------|------------------|----------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-----------------------|----------------------|
| ADA = 1803.69 | | | | | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | | | | |
| State Aid - Revenue Limit | | | | | | | | | | | | | | | | |
| 8011 LCFF State Aid | - | 485,083 | 485,083 | 873,149 | 873,149 | 873,149 | 873,149 | 873,149 | 2,151,072 | 2,151,072 | 2,151,072 | 2,151,072 | 2,151,072 | 16,091,270 | 16,091,270 | - |
| 8012 Education Protection Account | - | - | - | 90,185 | - | - | 90,185 | - | - | 90,185 | - | - | 90,185 | 360,738 | 360,738 | - |
| 8019 State Aid - Prior Year | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8096 In Lieu of Property Taxes | - | 39,845 | 79,690 | 53,127 | 53,127 | 53,127 | 53,127 | 53,127 | 238,763 | 119,382 | 119,382 | 119,382 | 119,382 | 1,101,459 | 1,101,459 | - |
| | - | 524,928 | 564,773 | 1,016,460 | 926,276 | 926,276 | 1,016,460 | 926,276 | 2,389,836 | 2,360,638 | 2,270,454 | 2,270,454 | 2,360,638 | 17,553,467 | 17,553,467 | - |
| Federal Revenue | | | | | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | 6,593 | 6,593 | 11,867 | 11,867 | 11,867 | 11,867 | 11,867 | 29,235 | 29,235 | 29,235 | 29,235 | 29,235 | 218,697 | 218,697 | - |
| 8182 Special Education - Discretionary | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8220 Federal Child Nutrition | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8290 Title I, Part A - Basic Low Income | - | - | 34,394 | - | - | 103,182 | - | - | - | - | - | - | - | 137,576 | 137,576 | - |
| 8291 Title II, Part A - Teacher Quality | - | - | 6,239 | - | - | 18,716 | - | - | - | - | - | - | - | 24,954 | 24,954 | - |
| 8293 Title III - Limited English | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8294 Title V, Part B - PCSG | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8295 Charter Facility Incentive Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8296 Other Federal Revenue | - | - | - | - | - | - | 443,399 | - | - | - | - | - | - | 443,399 | 443,399 | - |
| 8299 Prior Year Federal Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | - | 6,593 | 47,225 | 11,867 | 11,867 | 133,765 | 455,266 | 11,867 | 29,235 | 29,235 | 29,235 | 29,235 | 29,235 | 824,626 | 824,626 | - |
| Other State Revenue | | | | | | | | | | | | | | | | |
| 8311 State Special Education | - | 33,440 | 33,440 | 60,191 | 60,191 | 60,191 | 60,191 | 60,191 | 148,287 | 148,287 | 148,287 | 148,287 | 148,287 | 1,109,269 | 1,109,269 | - |
| 8520 Child Nutrition | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8545 School Facilities (SB740) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8550 Mandated Cost | - | - | - | - | - | 27,177 | - | - | - | - | - | - | - | 27,177 | 27,177 | - |
| 8560 State Lottery | - | - | - | - | - | - | 56,277 | - | - | 56,277 | - | - | 260,811 | 373,364 | 373,364 | - |
| 8598 Prior Year Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8599 Other State Revenue | - | - | - | 713,643 | - | - | - | - | - | - | - | - | - | 713,643 | 713,643 | - |
| | - | 33,440 | 33,440 | 773,834 | 60,191 | 87,369 | 116,468 | 60,191 | 148,287 | 204,563 | 148,287 | 148,287 | 409,097 | 2,223,453 | 2,223,453 | - |
| Total Revenue | - | 564,960 | 645,438 | 1,802,162 | 998,334 | 1,147,409 | 1,588,194 | 998,334 | 2,567,357 | 2,594,437 | 2,447,976 | 2,447,976 | 2,798,971 | 20,601,547 | 20,601,547 | - |
| Expenses | | | | | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | | | | | |
| 1100 Teachers' Salaries | 450,657 | 450,657 | 450,657 | 450,657 | 450,657 | 450,657 | 450,657 | 450,657 | 450,657 | 450,657 | 450,657 | 450,657 | - | 5,407,889 | 5,407,889 | - |
| 1170 Teachers' Substitute Hours | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 1175 Teachers' Extra Duty/Stipends | - | - | 25,890 | 25,890 | 25,890 | 25,890 | 25,890 | 25,890 | 25,890 | 25,890 | 25,890 | 25,890 | - | 258,900 | 258,900 | - |
| 1200 Pupil Support Salaries | 24,583 | 24,583 | 24,583 | 24,583 | 24,583 | 24,583 | 24,583 | 24,583 | 24,583 | 24,583 | 24,583 | 24,583 | - | 295,000 | 295,000 | - |
| 1300 Administrators' Salaries | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | 47,250 | - | 567,000 | 567,000 | - |
| 1900 Other Certificated Salaries | 29,333 | 29,333 | 29,333 | 29,333 | 29,333 | 29,333 | 29,333 | 29,333 | 29,333 | 29,333 | 29,333 | 29,333 | - | 352,000 | 352,000 | - |
| | 551,824 | 551,824 | 577,714 | 577,714 | 577,714 | 577,714 | 577,714 | 577,714 | 577,714 | 577,714 | 577,714 | 577,714 | - | 6,880,789 | 6,880,789 | - |
| Classified Salaries | | | | | | | | | | | | | | | | |
| 2100 Instructional Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2200 Support Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2300 Classified Administrators' Salaries | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 2400 Clerical and Office Staff Salaries | 11,349 | 11,349 | 11,349 | 11,349 | 11,349 | 11,349 | 11,349 | 11,349 | 11,349 | 11,349 | 11,349 | 11,349 | - | 136,186 | 136,186 | - |
| 2900 Other Classified Salaries | 18,719 | 18,719 | 18,719 | 18,719 | 18,719 | 18,719 | 18,719 | 18,719 | 18,719 | 18,719 | 18,719 | 18,719 | - | 224,622 | 224,622 | - |
| | 30,067 | 30,067 | 30,067 | 30,067 | 30,067 | 30,067 | 30,067 | 30,067 | 30,067 | 30,067 | 30,067 | 30,067 | - | 360,808 | 360,808 | - |
| Benefits | | | | | | | | | | | | | | | | |
| 3101 STRS | 88,402 | 88,402 | 92,550 | 92,550 | 92,550 | 92,550 | 92,550 | 92,550 | 92,550 | 92,550 | 92,550 | 92,550 | - | 1,102,302 | 1,102,302 | - |
| 3202 PERS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 3301 OASDI | 1,864 | 1,864 | 1,864 | 1,864 | 1,864 | 1,864 | 1,864 | 1,864 | 1,864 | 1,864 | 1,864 | 1,864 | - | 22,370 | 22,370 | - |
| 3311 Medicare | 8,437 | 8,437 | 8,813 | 8,813 | 8,813 | 8,813 | 8,813 | 8,813 | 8,813 | 8,813 | 8,813 | 8,813 | - | 105,003 | 105,003 | - |
| 3401 Health and Welfare | 58,125 | 58,125 | 58,125 | 58,125 | 58,125 | 58,125 | 58,125 | 58,125 | 58,125 | 58,125 | 58,125 | 58,125 | - | 697,500 | 697,500 | - |
| 3501 State Unemployment | 3,064 | 3,064 | 3,064 | 3,064 | 3,064 | 3,064 | 15,322 | 12,258 | 6,129 | 3,064 | 3,064 | 3,064 | - | 61,289 | 61,289 | - |
| 3601 Workers' Compensation | 8,146 | 8,146 | 8,509 | 8,509 | 8,509 | 8,509 | 8,509 | 8,509 | 8,509 | 8,509 | 8,509 | 8,509 | - | 101,382 | 101,382 | - |
| 3901 Other Benefits | 1,450 | 1,450 | 1,514 | 1,514 | 1,514 | 1,514 | 1,514 | 1,514 | 1,514 | 1,514 | 1,514 | 1,514 | - | 18,040 | 18,040 | - |
| | 169,489 | 169,489 | 174,439 | 174,439 | 174,439 | 174,439 | 186,697 | 183,633 | 177,504 | 174,439 | 174,439 | 174,439 | - | 2,107,888 | 2,107,888 | - |
| Books and Supplies | | | | | | | | | | | | | | | | |
| 4100 Textbooks and Core Materials | 12,848 | 12,848 | 12,848 | 12,848 | 12,848 | 12,848 | 12,848 | 12,848 | 12,848 | 12,848 | 12,848 | 12,848 | - | 154,180 | 154,180 | - |
| 4200 Books and Reference Materials | 3,675 | 3,675 | 3,675 | 3,675 | 3,675 | 3,675 | 3,675 | 3,675 | 3,675 | 3,675 | 3,675 | 3,675 | - | 44,099 | 44,099 | - |
| 4302 School Supplies | 58,814 | 241,189 | 162,574 | 138,946 | 103,657 | 155,040 | 151,932 | 216,510 | 299,340 | 366,906 | 108,734 | 149,001 | 194,588 | 2,347,229 | 2,347,229 | - |
| 4305 Software | 19,743 | 19,743 | 19,743 | 19,743 | 19,743 | 19,743 | 19,743 | 19,743 | 19,743 | 19,743 | 19,743 | 19,743 | - | 236,919 | 236,919 | - |
| 4310 Office Expense | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | - | 16,800 | 16,800 | - |
| 4311 Business Meals | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | - | 600 | 600 | - |
| 4312 School Fundraising Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 4400 Noncapitalized Equipment | 18,481 | 75,786 | 51,084 | 43,660 | 32,571 | 48,717 | 47,740 | 68,032 | 94,059 | 115,289 | 34,166 | 46,819 | 61,143 | 737,546 | 737,546 | - |

Feather River Charter School

Monthly Cash Flow/Budget FY21-22

Revised 6/9/21



ADA = 1803.69

| | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Year-End Accruals | Annual Budget | Original Budget Total | Favorable / (Unfav.) |
|---|--------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-----------------------|----------------------|
| 4700 Food Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 115,011 | 354,692 | 251,374 | 220,322 | 173,944 | 241,473 | 237,388 | 322,258 | 431,115 | 519,911 | 180,617 | 233,536 | 255,731 | 3,537,372 | 3,537,372 | - |
| Subagreement Services | | | | | | | | | | | | | | | | |
| 5101 Nursing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5102 Special Education | 115,475 | 115,475 | 115,475 | 115,475 | 115,475 | 115,475 | 115,475 | 115,475 | 115,475 | 115,475 | 115,475 | 115,475 | - | 1,385,700 | 1,385,700 | - |
| 5103 Substitute Teacher | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5104 Transportation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5105 Security | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5106 Other Educational Consultants | 50,619 | 207,582 | 139,921 | 119,586 | 89,214 | 133,437 | 130,762 | 186,342 | 257,631 | 315,782 | 93,583 | 128,239 | 167,474 | 2,020,172 | 2,020,172 | - |
| 5107 Instructional Services | 65,826 | 65,826 | 65,826 | 65,826 | 65,826 | 65,826 | 65,826 | 65,826 | 65,826 | 65,826 | 65,826 | 65,826 | - | 789,906 | 789,906 | - |
| | 231,920 | 388,883 | 321,222 | 300,886 | 270,514 | 314,737 | 312,063 | 367,642 | 438,931 | 497,083 | 274,884 | 309,540 | 167,474 | 4,195,778 | 4,195,778 | - |
| Operations and Housekeeping | | | | | | | | | | | | | | | | |
| 5201 Auto and Travel | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | 342 | - | 4,100 | 4,100 | - |
| 5300 Dues & Memberships | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | 1,058 | - | 12,700 | 12,700 | - |
| 5400 Insurance | 13,967 | 13,967 | 13,967 | 13,967 | 13,967 | 13,967 | 13,967 | 13,967 | 13,967 | 13,967 | 13,967 | 13,967 | - | 167,600 | 167,600 | - |
| 5501 Utilities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5502 Janitorial Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5516 Miscellaneous Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5531 ASB Fundraising Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5900 Communications | 3,383 | 3,383 | 3,383 | 3,383 | 3,383 | 3,383 | 3,383 | 3,383 | 3,383 | 3,383 | 3,383 | 3,383 | - | 40,600 | 40,600 | - |
| 5901 Postage and Shipping | 317 | 317 | 317 | 317 | 317 | 317 | 317 | 317 | 317 | 317 | 317 | 317 | - | 3,800 | 3,800 | - |
| | 19,067 | 19,067 | 19,067 | 19,067 | 19,067 | 19,067 | 19,067 | 19,067 | 19,067 | 19,067 | 19,067 | 19,067 | - | 228,800 | 228,800 | - |
| Facilities, Repairs and Other Leases | | | | | | | | | | | | | | | | |
| 5601 Rent | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5602 Additional Rent | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | - | 50,000 | 50,000 | - |
| 5603 Equipment Leases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5604 Other Leases | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5605 Real/Personal Property Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5610 Repairs and Maintenance | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | - | 200 | 200 | - |
| | 4,183 | 4,183 | 4,183 | 4,183 | 4,183 | 4,183 | 4,183 | 4,183 | 4,183 | 4,183 | 4,183 | 4,183 | - | 50,200 | 50,200 | - |
| Professional/Consulting Services | | | | | | | | | | | | | | | | |
| 5801 IT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5802 Audit & Taxes | - | - | - | 3,967 | 3,967 | 3,967 | - | - | - | - | - | - | - | 11,900 | 11,900 | - |
| 5803 Legal | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | 8,333 | - | 100,000 | 100,000 | - |
| 5804 Professional Development | 2,955 | 2,955 | 2,955 | 2,955 | 2,955 | 2,955 | 2,955 | 2,955 | 2,955 | 2,955 | 2,955 | 2,955 | - | 35,454 | 35,454 | - |
| 5805 General Consulting | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | 3,333 | - | 40,000 | 40,000 | - |
| 5806 Special Activities/Field Trips | 4,419 | 18,122 | 12,215 | 10,440 | 7,789 | 11,649 | 11,416 | 16,268 | 22,492 | 27,568 | 8,170 | 11,196 | 14,621 | 176,366 | 176,366 | - |
| 5807 Bank Charges | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | - | 16,500 | 16,500 | - |
| 5808 Printing | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | - | 100 | 100 | - |
| 5809 Other taxes and fees | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | - | 12,000 | 12,000 | - |
| 5810 Payroll Service Fee | 1,725 | 1,725 | 1,725 | 1,725 | 1,725 | 1,725 | 1,725 | 1,725 | 1,725 | 1,725 | 1,725 | 1,725 | - | 20,700 | 20,700 | - |
| 5811 Management Fee | 95,869 | 95,869 | 95,869 | 95,869 | 95,869 | 95,869 | 95,869 | 95,869 | 95,869 | 95,869 | 95,869 | 95,869 | - | 1,150,433 | 1,150,433 | - |
| 5812 District Oversight Fee | - | 15,748 | 16,943 | 30,494 | 27,788 | 27,788 | 30,494 | 27,788 | 71,695 | 70,819 | 68,114 | 68,114 | 70,819 | 526,604 | 526,604 | - |
| 5813 County Fees | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5814 SPED Encroachment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 5815 Public Relations/Recruitment | 1,217 | 1,217 | 1,217 | 1,217 | 1,217 | 1,217 | 1,217 | 1,217 | 1,217 | 1,217 | 1,217 | 1,217 | - | 14,600 | 14,600 | - |
| | 120,235 | 149,686 | 144,974 | 160,716 | 155,359 | 159,220 | 157,725 | 159,872 | 210,002 | 214,203 | 192,099 | 195,125 | 85,440 | 2,104,657 | 2,104,657 | - |
| Depreciation | | | | | | | | | | | | | | | | |
| 6900 Depreciation Expense | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | - | 1,600 | 1,600 | - |
| | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | - | 1,600 | 1,600 | - |
| Interest | | | | | | | | | | | | | | | | |
| 7438 Interest Expense | - | 118,748 | - | 102,824 | - | 146,273 | - | 146,273 | - | - | - | - | - | 514,118 | 514,118 | - |
| | - | 118,748 | - | 102,824 | - | 146,273 | - | 146,273 | - | - | - | - | - | 514,118 | 514,118 | - |
| Total Expenses | 1,241,930 | 1,786,772 | 1,523,174 | 1,590,352 | 1,405,422 | 1,667,307 | 1,525,038 | 1,810,842 | 1,888,717 | 2,036,801 | 1,453,204 | 1,543,805 | 508,646 | 19,982,009 | 19,982,009 | - |
| Monthly Surplus (Deficit) | (1,241,930) | (1,221,812) | (877,736) | 211,810 | (407,088) | (519,898) | 63,156 | (812,508) | 678,640 | 557,636 | 994,772 | 904,171 | 2,290,325 | 619,538 | 619,538 | - |
| Cash Flow Adjustments | | | | | | | | | | | | | | 3.1% | | |
| Monthly Surplus (Deficit) | (1,241,930) | (1,221,812) | (877,736) | 211,810 | (407,088) | (519,898) | 63,156 | (812,508) | 678,640 | 557,636 | 994,772 | 904,171 | 2,290,325 | 619,538 | | |
| Cash flows from operating activities | | | | | | | | | | | | | | | | |
| Depreciation/Amortization | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | 133 | - | 1,600 | | |
| Public Funding Receivables | 2,194,519 | 371,193 | 369,644 | 365,047 | 235,983 | 104,186 | 349,374 | - | - | - | - | - | (2,798,971) | 1,190,975 | | |
| Grants and Contributions Rec. | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Due To/From Related Parties | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Prepaid Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| Other Assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | | | | | | | | | | | | | | | | |
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| Cert. | Instr. |
|-----------|---------|
| 46.5% | 81.8% |
| 1,347,087 | 366,852 |

Feather River Charter School

Monthly Cash Flow/Budget FY21-22

Revised 6/9/21

ADA = 1803.69



| | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21 | Dec-21 | Jan-22 | Feb-22 | Mar-22 | Apr-22 | May-22 | Jun-22 | Year-End Accruals | Annual Budget |
|--------------------------------------|-----------------|------------------|--------------------|------------------|--------------------|------------------|------------------|------------------|--------------------|--------------------|------------------|------------------|-------------------|---------------|
| Accounts Payable | (290,158) | - | - | - | - | - | - | - | - | - | - | - | 508,646 | 218,488 |
| Accrued Expenses | (672,703) | - | - | - | - | - | - | - | - | - | - | - | - | (672,703) |
| Other Liabilities | - | - | - | (356,822) | - | - | - | - | - | - | - | - | - | (356,822) |
| Cash flows from investing activities | | | | | | | | | | | | | | |
| Purchases of Prop. And Equip. | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Notes Receivable | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cash flows from financing activities | | | | | | | | | | | | | | |
| Proceeds from Factoring | - | 2,968,706 | - | 2,570,588 | - | 3,656,823 | - | 3,656,823 | - | - | - | - | - | 12,852,939 |
| Payments on Factoring | - | (697,900) | (696,400) | (1,088,200) | (224,100) | - | - | - | - | - | - | - | - | (2,706,600) |
| Proceeds(Payments) on Debt | - | - | - | (742,176) | (742,176) | (742,176) | (742,176) | (742,176) | (1,828,411) | (1,828,411) | (1,828,411) | (1,828,411) | - | (11,024,528) |
| Total Change in Cash | (10,139) | 1,420,320 | (1,204,359) | 960,380 | (1,137,248) | 2,499,068 | (329,513) | 2,102,272 | (1,149,638) | (1,270,642) | (833,506) | (924,107) | | |
| Cash, Beginning of Month | 252,454 | 242,315 | 1,662,635 | 458,276 | 1,418,656 | 281,409 | 2,780,476 | 2,450,963 | 4,553,235 | 3,403,597 | 2,132,955 | 1,299,449 | | |
| Cash, End of Month | 242,315 | 1,662,635 | 458,276 | 1,418,656 | 281,409 | 2,780,476 | 2,450,963 | 4,553,235 | 3,403,597 | 2,132,955 | 1,299,449 | 375,341 | | |

| Original Budget Total | Favorable / (Unfav.) |
|-----------------------|----------------------------|
| | Pupil:Teacher Ratio |
| | 20.97 :1 |