

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Feather River Charter School
 (continued)
 CDS #: 51-71456-0133934
 Charter Approving Entity: Winship-Robbins
 County: Sutter
 Charter #: 1801
 Fiscal Year: 2021/22

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	15,601,603.00	-	15,601,603.00	4,476,178.00	-	4,476,178.00	15,607,611.00	-	15,607,611.00
Education Protection Account State Aid - Current Year	8012	350,807.00	-	350,807.00	109,186.00	-	109,186.00	352,188.00	-	352,188.00
State Aid - Prior Years	8019	3,081.00	-	3,081.00	(17,358.00)	-	(17,358.00)	(17,358.00)	-	(17,358.00)
Transfer to Charter Schools In Lieu of Property Taxes	8096	1,071,138.00	-	1,071,138.00	355,519.00	-	355,519.00	1,075,352.00	-	1,075,352.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		17,026,629.00	-	17,026,629.00	4,923,525.00	-	4,923,525.00	17,017,793.00	-	17,017,793.00
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290	-	212,677.00	212,677.00	-	6,843.00	6,843.00	-	162,530.00	162,530.00
Special Education - Federal	8181, 8182	-	162,530.00	162,530.00	-	-	-	-	213,514.00	213,514.00
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	1,163,586.00	1,163,586.00	-	195,766.00	195,766.00	1,696,959.00	448,204.00	2,145,163.00
Total, Federal Revenues		-	1,538,793.00	1,538,793.00	-	202,609.00	202,609.00	1,696,959.00	824,248.00	2,521,207.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	1,210,241.00	1,210,241.00	-	414,382.00	414,382.00	-	1,215,003.00	1,215,003.00
All Other State Revenues	StateRevAO	317,645.00	356,082.00	673,727.00	115,171.00	139,771.00	254,942.00	325,575.00	212,673.00	538,248.00
Total, Other State Revenues		317,645.00	1,566,323.00	1,883,968.00	115,171.00	554,153.00	669,324.00	325,575.00	1,427,676.00	1,753,251.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	892.00	-	892.00	892.00	-	892.00	892.00	-	892.00
Total, Local Revenues		892.00	-	892.00	892.00	-	892.00	892.00	-	892.00
5. TOTAL REVENUES		17,345,166.00	3,105,116.00	20,450,282.00	5,039,588.00	756,762.00	5,796,350.00	19,041,219.00	2,251,924.00	21,293,143.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	4,972,127.05	606,900.95	5,579,028.00	2,798,501.00	511,175.00	3,309,676.00	4,952,975.00	799,861.00	5,752,836.00
Certificated Pupil Support Salaries	1200	266,401.00	-	266,401.00	89,906.00	43,694.00	133,600.00	184,490.00	43,694.00	228,184.00
Certificated Supervisors' and Administrators' Salaries	1300	643,216.00	-	643,216.00	291,083.00	72,294.00	363,377.00	564,137.00	72,294.00	636,431.00
Other Certificated Salaries	1900	52,650.00	269,400.00	322,050.00	29,094.00	161,612.00	190,706.00	174,927.00	161,612.00	336,539.00
Total, Certificated Salaries		5,934,394.05	876,300.94	6,810,695.00	3,208,584.00	788,775.00	3,997,359.00	5,876,529.00	1,077,461.00	6,953,990.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-	-	-	-	-
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	121,069.00	-	121,069.00	29,710.00	22,624.00	52,334.00	65,620.00	22,624.00	88,244.00
Other Non-certificated Salaries	2900	149,594.03	68,079.97	217,674.00	98,507.00	38,009.00	136,516.00	212,934.00	38,009.00	250,943.00
Total, Non-certificated Salaries		270,663.03	68,079.97	338,743.00	128,217.00	60,633.00	188,850.00	278,554.00	60,633.00	339,187.00
3. Employee Benefits										
STRS	3101-3102	961,608.35	141,995.64	1,103,604.00	525,292.00	130,081.00	655,373.00	976,384.00	178,004.00	1,154,388.00
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	107,187.97	18,045.03	125,233.00	54,856.00	15,861.00	70,717.00	105,417.00	19,979.00	125,396.00
Health and Welfare Benefits	3401-3402	649,058.35	98,783.65	747,842.00	433,025.00	-	433,025.00	732,222.00	30,178.00	762,400.00
Unemployment Insurance	3501-3502	55,505.33	8,447.67	63,953.00	34,748.00	7,831.00	42,579.00	58,802.00	10,577.00	69,379.00
Workers' Compensation Insurance	3601-3602	41,758.56	6,355.44	48,114.00	16,062.00	-	16,062.00	31,734.00	1,308.00	33,042.00
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	24,075.00	-	24,075.00	15,454.00	3,703.00	19,157.00	33,899.00	3,703.00	37,602.00
Total, Employee Benefits		1,839,193.56	273,627.44	2,112,821.00	1,079,437.00	157,476.00	1,236,913.00	1,938,458.00	243,749.00	2,182,207.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	-	110,172.00	110,172.00	12,540.00	19,896.00	32,436.00	-	81,021.00	81,021.00
Books and Other Reference Materials	4200	944.40	45,955.60	46,900.00	-	17,501.00	17,501.00	-	35,875.00	35,875.00
Materials and Supplies	4300	2,552,207.24	89,930.77	2,642,138.00	1,116,505.00	56,789.00	1,173,294.00	2,493,468.00	157,529.00	2,650,997.00
Noncapitalized Equipment	4400	-	768,952.00	768,952.00	23,240.00	156,951.00	180,191.00	499,757.00	270,640.00	770,397.00
Food	4700	-	-	-	-	-	-	-	-	-
Total, Books and Supplies		2,553,151.64	1,015,010.37	3,568,162.00	1,152,285.00	251,137.00	1,403,422.00	2,993,225.00	545,065.00	3,538,290.00
5. Services and Other Operating Expenditures										
=L86-M8 Subagreements for Services	5100	2,598,671.40	1,354,725.61	3,953,397.00	1,434,403.00	604,097.00	2,038,500.00	3,007,938.00	1,343,425.00	4,351,363.00
Travel and Conferences	5200	533.50	1,101.50	1,635.00	50.00	1,118.00	1,168.00	384.00	1,118.00	1,502.00
Dues and Memberships	5300	18,471.00	-	18,471.00	11,503.00	619.00	12,122.00	16,086.00	619.00	16,705.00
Insurance	5400	118,095.00	-	118,095.00	67,778.00	-	67,778.00	117,778.00	-	117,778.00
Operations and Housekeeping Services	5500	-	-	-	-	-	-	-	-	-
Rentals, Leases, Repairs, and Noncap. Improvements	5600	-	-	-	1,045.00	795.00	1,840.00	1,045.00	795.00	1,840.00
Transfers of Direct Costs	5700-5799	547,425.49	(547,425.49)	-	1,254,198.00	(1,254,198.00)	-	1,078,162.00	(1,078,162.00)	-
Professional/Consulting Services and Operating Expend.	5800	1,938,895.33	63,695.67	2,002,591.00	815,949.00	8,114.00	824,063.00	1,544,404.00	55,921.00	1,600,325.00
Communications	5900	35,055.00	-	35,055.00	10,479.00	1,300.00	11,779.00	26,146.00	1,300.00	27,446.00
Total, Services and Other Operating Expenditures		5,257,146.72	872,097.28	6,129,244.00	3,595,405.00	(638,155.00)	2,957,250.00	5,791,943.00	325,016.00	6,116,959.00

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Charter Approving Entity: Winship-Robbins
County: Sutter
Charter #: 1801
Fiscal Year: 2021/22

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	1,758.00	-	1,758.00	1,676.00	-	1,676.00	2,218.00	-	2,218.00
Total, Capital Outlay		1,758.00	-	1,758.00	1,676.00	-	1,676.00	2,218.00	-	2,218.00
7. Other Outgo										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	383,971.00	-	383,971.00	184,180.00	-	184,180.00	317,172.00	-	317,172.00
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		383,971.00	-	383,971.00	184,180.00	-	184,180.00	317,172.00	-	317,172.00
8. TOTAL EXPENDITURES		16,240,278.00	3,105,116.00	19,345,394.00	9,349,784.00	619,866.00	9,969,650.00	17,198,099.00	2,251,924.00	19,450,023.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,104,888.00	(0.00)	1,104,888.00	(4,310,196.00)	136,896.00	(4,173,300.00)	1,843,120.00	-	1,843,120.00
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,104,888.00	(0.00)	1,104,888.00	(4,310,196.00)	136,896.00	(4,173,300.00)	1,843,120.00	-	1,843,120.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	(720,214.69)	-	(720,214.69)	(720,214.69)	-	(720,214.69)	(720,214.69)	-	(720,214.69)
b. Adjustments to Beginning Balance	9793, 9795	0.04	-	0.04	(1,402,886.31)	-	(1,402,886.31)	(1,402,886.31)	-	(1,402,886.31)
c. Adjusted Beginning Balance		(720,214.65)	-	(720,214.65)	(2,123,101.00)	-	(2,123,101.00)	(2,123,101.00)	-	(2,123,101.00)
2. Ending Fund Balance, June 30 (E + F.1.c.)		384,673.35	(0.00)	384,673.35	(6,433,297.00)	136,896.00	(6,296,401.00)	(279,981.00)	-	(279,981.00)
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-	-	-	-
b. Restricted	9740	-	-	-	-	-	-	-	-	-
c. Committed										
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-	-
d. Assigned										
Other Assignments	9780	-	-	-	-	-	-	-	-	-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	384,673.35	-	384,673.35	-	-	-	-	-	-
Unassigned/Unappropriated Amount	9790	(0.00)	(0.00)	(0.00)	(6,433,297.00)	136,896.00	(6,296,401.00)	(279,981.00)	-	(279,981.00)

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Second Interim Report - Summary**

Charter School Name: Feather River Charter School
(continued)
CDS #: 51-71456-0133934
Charter Approving Entity: Winship-Robbins
County: Sutter
Charter #: 1801
Fiscal Year: 2021/22

					2nd Interim vs. 1st Interim Increase, (Decrease)	
Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	15,601,603.00	4,476,178.00	15,607,611.00	6,008.00	0.04%
Education Protection Account State Aid - Current Year	8012	350,807.00	109,186.00	352,188.00	1,381.00	0.39%
State Aid - Prior Years	8019	3,081.00	(17,358.00)	(17,358.00)	(20,439.00)	-663.39%
Transfer of Charter Schools In Lieu of Property Taxes	8096	1,071,138.00	355,519.00	1,075,352.00	4,214.00	0.39%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		17,026,629.00	4,923,525.00	17,017,793.00	(8,836.00)	-0.05%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	212,677.00	6,843.00	162,530.00	(50,147.00)	-23.58%
Special Education - Federal	8181, 8182	162,530.00	-	213,514.00	50,984.00	31.37%
Child Nutrition - Federal	8220	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	1,163,586.00	195,766.00	2,145,163.00	981,577.00	84.36%
Total, Federal Revenues		1,538,793.00	202,609.00	2,521,207.00	982,414.00	63.84%
3. Other State Revenues						
Special Education - State	StateRevSE	1,210,241.00	414,382.00	1,215,003.00	4,762.00	0.39%
All Other State Revenues	StateRevAO	673,727.00	254,942.00	538,248.00	(135,479.00)	-20.11%
Total, Other State Revenues		1,883,968.00	669,324.00	1,753,251.00	(130,717.00)	-6.94%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	892.00	892.00	892.00	-	0.00%
Total, Local Revenues		892.00	892.00	892.00	-	0.00%
5. TOTAL REVENUES						
		20,450,282.00	5,796,350.00	21,293,143.00	842,861.00	4.12%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	5,579,028.00	3,309,676.00	5,752,836.00	173,808.00	3.12%
Certificated Pupil Support Salaries	1200	266,401.00	133,600.00	228,184.00	(38,217.00)	-14.35%
Certificated Supervisors' and Administrators' Salaries	1300	643,216.00	363,377.00	636,431.00	(6,785.00)	-1.05%
Other Certificated Salaries	1900	322,050.00	190,706.00	336,539.00	14,489.00	4.50%
Total, Certificated Salaries		6,810,695.00	3,997,359.00	6,953,990.00	143,295.00	2.10%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-
Non-certificated Support Salaries	2200	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	121,069.00	52,334.00	88,244.00	(32,825.00)	-27.11%
Other Non-certificated Salaries	2900	217,674.00	136,516.00	250,943.00	33,269.00	15.28%
Total, Non-certificated Salaries		338,743.00	188,850.00	339,187.00	444.00	0.13%
3. Employee Benefits						
STRS	3101-3102	1,103,604.00	655,373.00	1,154,388.00	50,784.00	4.60%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	125,233.00	70,717.00	125,396.00	163.00	0.13%
Health and Welfare Benefits	3401-3402	747,842.00	433,025.00	762,400.00	14,558.00	1.95%
Unemployment Insurance	3501-3502	63,953.00	42,579.00	69,379.00	5,426.00	8.48%
Workers' Compensation Insurance	3601-3602	48,114.00	16,062.00	33,042.00	(15,072.00)	-31.33%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	24,075.00	19,157.00	37,602.00	13,527.00	56.19%
Total, Employee Benefits		2,112,821.00	1,236,913.00	2,182,207.00	69,386.00	3.28%

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					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	110,172.00	32,436.00	81,021.00	(29,151.00)	-26.46%
Books and Other Reference Materials	4200	46,900.00	17,501.00	35,875.00	(11,025.00)	-23.51%
Materials and Supplies	4300	2,642,138.00	1,173,294.00	2,650,997.00	8,859.00	0.34%
Noncapitalized Equipment	4400	768,952.00	180,191.00	770,397.00	1,445.00	0.19%
Food	4700	-	-	-	-	
Total, Books and Supplies		3,568,162.00	1,403,422.00	3,538,290.00	(29,872.00)	-0.84%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	3,953,397.00	2,038,500.00	4,351,363.00	397,966.00	10.07%
Travel and Conferences	5200	1,635.00	1,168.00	1,502.00	(133.00)	-8.13%
Dues and Memberships	5300	18,471.00	12,122.00	16,705.00	(1,766.00)	-9.56%
Insurance	5400	118,095.00	67,778.00	117,778.00	(317.00)	-0.27%
Operations and Housekeeping Services	5500	-	-	-	-	
Rentals, Leases, Repairs, and Noncap. Improvements	5600	-	1,840.00	1,840.00	1,840.00	New
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	2,002,591.00	824,063.00	1,600,325.00	(402,266.00)	-20.09%
Communications	5900	35,055.00	11,779.00	27,446.00	(7,609.00)	-21.71%
Total, Services and Other Operating Expenditures		6,129,244.00	2,957,250.00	6,116,959.00	(12,285.00)	-0.20%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
<i>Depreciation Expense (for accrual basis only)</i>	6900	1,758.00	1,676.00	2,218.00	460.00	26.17%
Total, Capital Outlay		1,758.00	1,676.00	2,218.00	460.00	26.17%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	383,971.00	184,180.00	317,172.00	(66,799.00)	-17.40%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		383,971.00	184,180.00	317,172.00	(66,799.00)	-17.40%
8. TOTAL EXPENDITURES		19,345,394.00	9,969,650.00	19,450,023.00	104,629.00	0.54%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,104,888.00	(4,173,300.00)	1,843,120.00	738,232.00	66.82%

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Summary**

Charter School Name: Feather River Charter School
 (continued) _____
 CDS #: 51-71456-0133934 _____
 Charter Approving Entity: Winship-Robbins _____
 County: Sutter _____
 Charter #: 1801 _____
 Fiscal Year: 2021/22 _____

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,104,888.00	(4,173,300.00)	1,843,120.00	738,232.00	66.82%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	(720,214.69)	(720,214.69)	(720,214.69)	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	0.04	(1,402,886.31)	(1,402,886.31)	(1,402,886.35)	#####
c. Adjusted Beginning Balance		(720,214.65)	(2,123,101.00)	(2,123,101.00)		
2. Ending Fund Balance, June 30 (E + F.1.c.)		384,673.35	(6,296,401.00)	(279,981.00)		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	-	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	384,673.35	-	-	(384,673.35)	(100%)
Unassigned/Unappropriated Amount	9790	(0.00)	(6,296,401.00)	(279,981.00)	(279,981.00)	#####

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Feather River Charter School
(continued) _____
CDS #: 51-71456-0133934 _____
Charter Approving Entity: Winship-Robbins _____
County: Sutter _____
Charter #: 1801 _____
Fiscal Year: 2021/22 _____

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	15,607,611.00	0.00	15,607,611.00	16,043,479.00	16,565,790.00
Education Protection Account State Aid - Current Year	8012	352,188.00	0.00	352,188.00	352,800.00	352,800.00
State Aid - Prior Years	8019	(17,358.00)	0.00	(17,358.00)	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	1,075,352.00	0.00	1,075,352.00	1,077,222.00	1,077,222.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		17,017,793.00	0.00	17,017,793.00	17,473,501.00	17,995,812.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	162,530.00	162,530.00	162,813.00	162,813.00
Special Education - Federal	8181, 8182	0.00	213,514.00	213,514.00	213,885.00	213,885.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	1,696,959.00	448,204.00	2,145,163.00	26,285.00	26,285.00
Total, Federal Revenues		1,696,959.00	824,248.00	2,521,207.00	402,983.00	402,983.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	1,215,003.00	1,215,003.00	1,217,116.00	1,217,116.00
All Other State Revenues	StateRevAO	325,575.00	212,673.00	538,248.00	415,515.00	414,701.00
Total, Other State Revenues		325,575.00	1,427,676.00	1,753,251.00	1,632,631.00	1,631,817.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	892.00	0.00	892.00	894.00	894.00
Total, Local Revenues		892.00	0.00	892.00	894.00	894.00
5. TOTAL REVENUES						
		19,041,219.00	2,251,924.00	21,293,143.00	19,510,009.00	20,031,506.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	4,952,975.00	799,861.00	5,752,836.00	5,640,855.00	5,753,672.00
Certificated Pupil Support Salaries	1200	184,490.00	43,694.00	228,184.00	231,540.00	236,171.00
Certificated Supervisors' and Administrators' Salaries	1300	564,137.00	72,294.00	636,431.00	668,438.00	681,807.00
Other Certificated Salaries	1900	174,927.00	161,612.00	336,539.00	357,000.00	364,140.00
Total, Certificated Salaries		5,876,529.00	1,077,461.00	6,953,990.00	6,897,833.00	7,035,790.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	0.00	0.00	0.00	0.00	0.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	65,620.00	22,624.00	88,244.00	87,910.00	89,668.00
Other Non-certificated Salaries	2900	212,934.00	38,009.00	250,943.00	215,508.00	219,818.00
Total, Non-certificated Salaries		278,554.00	60,633.00	339,187.00	303,418.00	309,486.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Feather River Charter School
(continued) _____
CDS #: 51-71456-0133934 _____
Charter Approving Entity: Winship-Robbins _____
County: Sutter _____
Charter #: 1801 _____
Fiscal Year: 2021/22 _____

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	976,384.00	178,004.00	1,154,388.00	1,248,508.00	1,273,478.00
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	105,417.00	19,979.00	125,396.00	123,230.00	125,695.00
Health and Welfare Benefits	3401-3402	732,222.00	30,178.00	762,400.00	754,290.00	769,376.00
Unemployment Insurance	3501-3502	58,802.00	10,577.00	69,379.00	57,242.00	57,242.00
Workers' Compensation Insurance	3601-3602	31,734.00	1,308.00	33,042.00	39,607.00	40,399.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	33,899.00	3,703.00	37,602.00	39,400.00	41,822.00
Total, Employee Benefits		1,938,458.00	243,749.00	2,182,207.00	2,262,277.00	2,308,012.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	81,021.00	81,021.00	65,820.00	67,137.00
Books and Other Reference Materials	4200	0.00	35,875.00	35,875.00	0.00	0.00
Materials and Supplies	4300	2,493,468.00	157,529.00	2,650,997.00	2,696,456.00	2,750,385.00
Noncapitalized Equipment	4400	499,757.00	270,640.00	770,397.00	510,781.00	520,997.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		2,993,225.00	545,065.00	3,538,290.00	3,273,057.00	3,338,519.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	3,007,938.00	1,343,425.00	4,351,363.00	4,328,197.00	4,414,761.00
Travel and Conferences	5200	384.00	1,118.00	1,502.00	1,534.00	1,565.00
Dues and Memberships	5300	16,086.00	619.00	16,705.00	17,069.00	17,410.00
Insurance	5400	117,778.00	0.00	117,778.00	120,343.00	122,750.00
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	1,045.00	795.00	1,840.00	1,880.00	1,918.00
Transfers of Direct Costs	5700-5799	1,078,162.00	(1,078,162.00)	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,544,404.00	55,921.00	1,600,325.00	1,626,841.00	1,664,563.00
Communications	5900	26,146.00	1,300.00	27,446.00	28,044.00	28,604.00
Total, Services and Other Operating Expenditures		5,791,943.00	325,016.00	6,116,959.00	6,123,908.00	6,251,571.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	2,218.00	0.00	2,218.00	2,262.00	2,307.00
Total, Capital Outlay		2,218.00	0.00	2,218.00	2,262.00	2,307.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	317,172.00	0.00	317,172.00	27,227.00	202,765.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		317,172.00	0.00	317,172.00	27,227.00	202,765.00
8. TOTAL EXPENDITURES		17,198,099.00	2,251,924.00	19,450,023.00	18,889,982.00	19,448,450.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,843,120.00	0.00	1,843,120.00	620,027.00	583,056.00

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Feather River Charter School
 (continued) _____
 CDS #: 51-71456-0133934
 Charter Approving Entity: Winship-Robbins
 County: Sutter
 Charter #: 1801
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,843,120.00	0.00	1,843,120.00	620,027.00	583,056.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	(720,214.69)	0.00	(720,214.69)	(279,981.00)	340,046.00
b. Adjustments to Beginning Balance	9793, 9795	(1,402,886.31)	0.00	(1,402,886.31)	0.00	0.00
c. Adjusted Beginning Balance		(2,123,101.00)	0.00	(2,123,101.00)	(279,981.00)	340,046.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		(279,981.00)	0.00	(279,981.00)	340,046.00	923,102.00
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740	0.00	0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	340,046.00	583,453.50
Unassigned/Unappropriated Amount	9790	(279,981.00)	0.00	(279,981.00)	0.00	339,648.50