



**Three Rivers  
Charter School**

**2019/20 P2 Budget Revision &  
20-21 Draft Budget**



**CSMC**

# Three Rivers Charter



	2019-20 ADOPTED	2019-20 REVISED 05/15/2020	UNRESTRICTED	RESTRICTED	VARIANCE
<b>NAME</b>					
TOTAL ENROLLMENT	120	97			(23)
AVERAGE DAILY ATTENDANCE	112.76	91.35			(21.41)
<b>REVENUE</b>					
State LCFF Revenue	\$ 1,106,001	\$ 895,968	\$ 747,698	\$ 148,270	\$ (210,033)
Federal Revenue	\$ 35,852	\$ 51,071	\$ -	\$ 51,071	\$ 15,219
Other State Revenue	\$ 63,028	\$ 61,024	\$ 17,457	\$ 43,568	\$ (2,003)
Local Revenue	\$ 49,460	\$ 31,372	\$ 31,372	\$ -	\$ (18,088)
<b>TOTAL REVENUE</b>	<b>\$ 1,254,341</b>	<b>\$ 1,039,436</b>	<b>\$ 796,527</b>	<b>\$ 242,909</b>	<b>\$ (214,905)</b>
<b>EXPENSES</b>					
Certificated Salaries	\$ 337,798	\$ 356,637	\$ 337,737	\$ 18,900	\$ 18,839
Classified Salaries	\$ 219,698	\$ 167,704	\$ 146,338	\$ 21,366	\$ (51,994)
Benefits	\$ 182,226	\$ 169,235	\$ 156,239	\$ 12,996	\$ (12,990)
<b>TOTAL PERSONNEL EXPENSES</b>	<b>\$ 739,722</b>	<b>\$ 693,577</b>	<b>\$ 640,314</b>	<b>\$ 53,262</b>	<b>\$ (46,146)</b>
Books and Supplies	\$ 107,264	\$ 73,860	\$ 47,285	\$ 26,576	\$ (33,404)
Services and Other Operating Expenses	\$ 308,792	\$ 264,587	\$ 221,812	\$ 42,775	\$ (44,206)
Capital Outlay	\$ 2,824	\$ 2,824	\$ 2,824	\$ -	\$ -
Other Outgoing	\$ 165,377	\$ 92,328	\$ 92,328	\$ -	\$ (73,049)
<b>TOTAL OTHER EXPENSES</b>	<b>\$ 584,258</b>	<b>\$ 433,599</b>	<b>\$ 364,248</b>	<b>\$ 69,351</b>	<b>\$ (150,659)</b>
<b>TOTAL EXPENSES</b>	<b>\$ 1,323,980</b>	<b>\$ 1,127,176</b>	<b>\$ 1,004,563</b>	<b>\$ 122,613</b>	<b>\$ (196,804)</b>
<b>SUMMARY</b>					
<b>SURPLUS\ (DEFICIT)</b>	<b>\$ (69,639)</b>	<b>\$ (87,740)</b>	<b>\$ (208,036)</b>	<b>\$ 120,296</b>	<b>\$ (18,101)</b>
<i>% of LCFF Revenue</i>	<i>-6.3%</i>	<i>-10.2%</i>			<i>-2.1%</i>
BEGINNING FUND BALANCE	\$ 1,115,112	\$ 1,115,112			\$ -
<b>ENDING BALANCE</b>	<b>\$ 1,045,473</b>	<b>\$ 1,027,372</b>			<b>\$ (18,101)</b>
<i>% of LCFF Revenue</i>	<i>94.5%</i>	<i>114.7%</i>			

2020-21	2021-22
100	100
94.16	94.16
\$ 861,665	\$ 860,583
\$ 47,333	\$ 48,352
\$ 54,590	\$ 54,637
\$ 31,921	\$ 32,705
<b>\$ 995,509</b>	<b>\$ 996,276</b>
\$ 310,993	\$ 314,942
\$ 160,886	\$ 165,673
\$ 147,047	\$ 144,787
<b>\$ 618,926</b>	<b>\$ 625,402</b>
\$ 70,427	\$ 73,244
\$ 213,033	\$ 219,761
\$ 2,909	\$ 3,025
\$ 96,072	\$ 96,072
\$ 382,441	\$ 392,103
<b>\$ 1,001,367</b>	<b>\$ 1,017,505</b>
<b>\$ (5,858)</b>	<b>\$ (21,229)</b>
<i>-1%</i>	<i>-2%</i>
\$ 1,027,372	\$ 1,021,514
<b>\$ 1,021,514</b>	<b>\$ 1,000,285</b>
<i>119%</i>	<i>116%</i>

GRADE	2019-20 ADOPTED	.9-20 REVISED 05/15/2	2020-21	2021-22
<b>ENROLLMENT BY GRADE</b>				
K	0	0	0	0
1	10	6	6	6
2	11	11	12	12
3	12	11	13	13
4	13	14	13	13
5	12	15	14	14
6	13	12	14	14
7	25	15	14	14
8	24	13	14	14
9	0	0	0	0
10	0	0	0	0
11	0	0	0	0
12	0	0	0	0
OTHER (CTC)	0	0	0	0
<b>TOTAL</b>	<b>120</b>	<b>97</b>	<b>100</b>	<b>100</b>

<b>DAILY ATTENDANCE RATE</b>				
K	96.0%	96.0%	96.0%	96.0%
1	95.0%	95.0%	95.0%	95.0%
2	95.0%	95.0%	95.0%	95.0%
3	95.0%	95.0%	95.0%	95.0%
4	95.0%	95.0%	95.0%	95.0%
5	95.0%	95.0%	95.0%	95.0%
6	93.0%	93.0%	93.0%	93.0%
7	93.0%	93.0%	93.0%	93.0%
8	93.0%	93.0%	93.0%	93.0%
9	93.0%	93.0%	93.0%	93.0%
10	93.0%	93.0%	93.0%	93.0%
11	93.0%	93.0%	93.0%	93.0%
12	93.0%	93.0%	93.0%	93.0%
OTHER (CTC)			0.0%	0.0%
<b>TOTAL</b>	<b>94.0%</b>	<b>94.2%</b>	<b>94.2%</b>	<b>94.2%</b>

<b>AVG DAILY ATTENDANCE BY GRADE</b>				
K	-	-	-	-
1	9.5	5.7	5.7	5.7
2	10.5	10.5	11.4	11.4
3	11.4	10.5	12.4	12.4
4	12.4	13.3	12.4	12.4
5	11.4	14.3	13.3	13.3
6	12.1	11.2	13.0	13.0
7	23.3	14.0	13.0	13.0
8	22.3	12.1	13.0	13.0
9	-	-	-	-
10	-	-	-	-

11	-	-	-	-
12	-	-	-	-
OTHER (CTC)	-	-	-	-
<b>TOTAL</b>	<b>112.8</b>	<b>91.4</b>	<b>94.2</b>	<b>94.2</b>

**P2 REVISE**

<b>AVG DAILY ATTENDANCE BY GRADE RANGE</b>				
K-3	31.4	26.54	29.5	29.5
4-6	35.84	37.71	38.7	38.7
7-8	45.57	26.24	26.0	26.0
9-12	-	-	-	-
<b>TOTAL</b>	<b>112.76</b>	<b>90.49</b>	<b>94.16</b>	<b>94.16</b>

<b>UNDUPLICATED %</b>	<b>68.5%</b>	<b>71.3%</b>	<b>71.3%</b>	<b>71.3%</b>
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ACCT	\$perADA	ADA REV	ACCOUNT NAME	2019-20 ADOPTED	-20 REVISED 05/15/	VARIANCE	2020-21	2021-22
<b>LCFF</b>								
8011	-	-	LCFF; state aid	\$ 554,690	\$ 425,471	\$ (129,219)	\$ 372,087	\$ 371,004
8012	-	-	LCFF; EPA	\$ 172,979	\$ 148,270	\$ (24,709)	\$ 154,283	\$ 154,283
8096	3,560.91	322,226.75	In-Lieu of Property Taxes	\$ 378,331	\$ 322,227	\$ (56,104)	\$ 335,295	\$ 335,295
8019	-	-	Prior Year Income/Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
80XX	-	-	0	\$ -	\$ -	\$ -	\$ -	\$ -
80XX	-	-	0	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LCFF REVENUE</b>				\$ 1,106,001	\$ 895,968	\$ (210,033)	\$ 861,665	\$ 860,583
<b>FEDERAL</b>								
8181	120.00	10,858.80	Special Education - Federal	\$ -	\$ -	\$ -		
8220	-	-	Federal Child Nutrition	\$ -	\$ 4,695	\$ 4,695	\$ -	\$ -
8290	-	-	All Other Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
8291	-	-	Title I	\$ 31,547	\$ 31,887	\$ 340	\$ 32,525	\$ 33,175
8292	-	-	Title II	\$ 4,305	\$ 4,489	\$ 184	\$ 4,579	\$ 4,670
8293	-	-	Title III	\$ -	\$ -	\$ -	\$ -	\$ -
8294	-	-	Title IV	\$ -	\$ 10,000	\$ 10,000	\$ 10,229	\$ 10,506
8295	-	-	Title V	\$ -	\$ -	\$ -	\$ -	\$ -
8299	-	-	Prior Year Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
8XXX	-	-	0	\$ -	\$ -	\$ -	\$ -	\$ -
8XXX	-	-	0	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FEDERAL REVENUE</b>				\$ 35,852	\$ 51,071	\$ 15,219	\$ 47,333	\$ 48,352
<b>OTHER STATE</b>								
8520	-	-	State Nutrition	\$ -	\$ 395	\$ 395	\$ -	\$ -
8550	K-8 is 16.86 & 9-12 is 46.87	1,525.66	Mandate Block Grant	\$ 1,841	\$ 1,924	\$ 83	\$ 1,636	\$ 1,682
8560	153.00	13,844.97	Lottery	\$ 17,027	\$ 13,845	\$ (3,182)	\$ 12,966	\$ 12,966
8561	54.00	4,886.46	Restricted Lottery	\$ 5,412	\$ 4,886	\$ (526)	\$ 4,576	\$ 4,576
8590A	-	-	SB117	\$ -	\$ 1,493	\$ 1,493	\$ -	\$ -
8590B	-	-	CSEPDBG	\$ -	\$ -	\$ -	\$ -	\$ -
8591	1,147.00	34,039.66	SB 740 Rent re-imburement program	\$ 38,747	\$ 36,793	\$ (1,954)	\$ 35,413	\$ 35,413
8599	-	-	Prior Year State Revenues	\$ -	\$ 1,688	\$ 1,688	\$ -	\$ -
8792	521.28	47,170.63	Special Education - AB 602	\$ -	\$ -	\$ -	\$ -	\$ -
8XXX	-	-	0	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER STATE REVENUE</b>				\$ 63,028	\$ 61,024	\$ (2,003)	\$ 54,590	\$ 54,637
<b>LOCAL</b>								
8639	-	-	Student Lunch Revenue	\$ 20,000	\$ 0	\$ (20,000)	\$ 0	\$ 0
8660	-	-	Interest	\$ 10,085	\$ 10,085	\$ -	\$ 10,316	\$ 10,596
8682	-	-	Foundation Grants	\$ -	\$ 3,098	\$ 3,098	\$ 3,000	\$ 3,000
8684	-	-	Student Body (ASB) Fundraising Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
8685	-	-	School Site Fundraising	\$ 18,002	\$ 16,873	\$ (1,129)	\$ 17,259	\$ 17,727
8693	-	-	Field Trips	\$ -	\$ -	\$ -	\$ -	\$ -
8698	-	-	Erate Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
8699	-	-	All Other Local Revenue	\$ 1,373	\$ 1,316	\$ (57)	\$ 1,346	\$ 1,383

8701	-	-	Foreign Exchange Program	\$ -	\$ -	\$ -	\$ -	\$ -
8784	-	-	All Other Transfers from Other Locations	\$ -	\$ -	\$ -	\$ -	\$ -
8910	-	-	Transfer in from LLC Charitable Contributions	\$ -	\$ -	\$ -	\$ -	\$ -
8980	-	-	Student Lunch Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
8650	-	-	Rental Income	\$ -	\$ -	\$ -	\$ -	\$ -
8989	-	-	CSC Sales of Receivables	\$ -	\$ -	\$ -	\$ -	\$ -
8XXX	-	-		\$ -	\$ -	\$ -	\$ -	\$ -
<i>TOTAL LOCAL REVENUE</i>				\$ 49,460	\$ 31,372	\$ (18,088)	\$ 31,921	\$ 32,705
<i>TOTAL REVENUE</i>				\$ 1,254,341	\$ 1,039,436	\$ (214,905)	\$ 995,509	\$ 996,276

ACCT	ACCOUNT NAME	2019-20 ADOPTED	20 REVISED 05/15	VARIANCE	2020-21	2021-22
<b>4000 - BOOKS AND SUPPLIES</b>						
4100	Approved Textbooks and Core Curricula Materials	\$ 20,701	\$ 16,250	\$ (4,451)	\$ 12,000	\$ 12,480
4200	Books and Other Reference Materials	\$ 811	\$ 440	\$ (371)	\$ 450	\$ 468
4300	Materials and Supplies	\$ 4,453	\$ 6,312	\$ 1,860	\$ 6,000	\$ 6,240
4315	Classroom Materials and Supplies	\$ 2,330	\$ 4,780	\$ 2,450	\$ 4,000	\$ 4,160
4325	Instructional Materials (Core - Math/Science)	\$ -	\$ -	\$ -	\$ -	\$ -
4326	Instructional Materials (Core - Art/Music/Theatre)	\$ -	\$ -	\$ -	\$ -	\$ -
4330	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
4342	Materials for Athletics	\$ -	\$ -	\$ -	\$ -	\$ -
4350	Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -
4354	Other Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
4381	Materials for Plant Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
4400	Noncapitalized Equipment	\$ 21,792	\$ 5,000	\$ (16,792)	\$ 2,000	\$ 2,080
4410	Software and Software License	\$ 5,780	\$ 16,288	\$ 10,508	\$ 16,777	\$ 17,448
4430	General Student Equipment	\$ 6,398	\$ 4,100	\$ (2,298)	\$ 4,200	\$ 4,368
4700	Food and Food Supplies	\$ 45,000	\$ 20,689	\$ (24,311)	\$ 25,000	\$ 26,000
4720	Other Food (meetings/events/non-NSLP)	\$ -	\$ -	\$ -	\$ -	\$ -
4XXX		0 \$ -	\$ -	\$ -	\$ -	\$ -
4XXX		0 \$ -	\$ -	\$ -	\$ -	\$ -
4XXX		0 \$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BOOKS AND SUPPLIES</b>		\$ 107,264	\$ 73,860	\$ (33,404)	\$ 70,427	\$ 73,244
<b>5000 - SERVICES AND OTHER OPEX</b>						
5200	Travel and Conferences	\$ 6,554	\$ 3,284	\$ (3,270)	\$ 1,500	\$ 1,560
5210	Professional Development	\$ 8,189	\$ 10,779	\$ 2,590	\$ 5,000	\$ 5,200
5223	Facility & Staff Parking	\$ -	\$ -	\$ -	\$ -	\$ -
5300	Dues and Memberships	\$ 2,775	\$ 3,481	\$ 705	\$ 3,600	\$ 3,744
5400	Insurance	\$ 15,033	\$ 15,396	\$ 363	\$ 17,500	\$ 18,200
5450	Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
5500	Operation and Housekeeping Services/Supplies	\$ 26,196	\$ 22,000	\$ (4,196)	\$ 25,000	\$ 26,000
5501	Utilities	\$ 269	\$ 0	\$ (269)	\$ 0	\$ 0
5505	Student Transportation / Field Trips	\$ -	\$ -	\$ -	\$ -	\$ -
5600	Space Rental/Leases Expense	\$ 48,283	\$ 47,217	\$ (1,066)	\$ 47,218	\$ 47,218
5601	Building Maintenance	\$ 512	\$ 0	\$ (512)	\$ 0	\$ 0
5602	Other Space Rental	\$ 2,598	\$ 2,760	\$ 162	\$ 3,460	\$ 3,598
5603	Theater rentals	\$ -	\$ -	\$ -	\$ -	\$ -
5605	Equipment Rental/Lease Expense	\$ 2,824	\$ 3,840	\$ 1,015	\$ 3,955	\$ 4,113

5610	Equipment Repair	\$	307	\$	734	\$	426	\$	750	\$	780	
5800	Professional/Consulting Services and Operating Expenditures	\$	89,000	\$	59,676	\$	(29,324)	\$	7,000	\$	7,280	
5803	Banking and Payroll Service Fees	\$	6,390	\$	6,700	\$	310	\$	6,900	\$	7,176	
5805	Legal Services	\$	12,538	\$	3,769	\$	(8,770)	\$	4,000	\$	4,160	
5806	Audit Services	\$	5,385	\$	4,950	\$	(435)	\$	6,000	\$	6,240	
5807	Legal Settlements	\$	-	\$	-	\$	-	\$	-	\$	-	
5810	Educational Consultants	\$	1,854	\$	0	\$	(1,854)	\$	1,000	\$	1,040	
5811	Student Transportation / Events	\$	-	\$	-	\$	-	\$	-	\$	-	
5815	Advertising / Recruiting	\$	525	\$	1,100	\$	575	\$	1,100	\$	1,144	
5820	Fundraising Expense	\$	12,988	\$	13,539	\$	551	\$	13,500	\$	14,040	
5836	Transportation Services	\$	-	\$	-	\$	-	\$	-	\$	-	
5842	Services Student Athletics/Activities	\$	-	\$	-	\$	-	\$	-	\$	-	
5850	Scholarships	\$	-	\$	-	\$	-	\$	-	\$	-	
5873	Financial Services	\$	45,113	\$	48,000	\$	2,887	\$	48,000	\$	49,920	
5874	Personnel Services	\$	-	\$	-	\$	-	\$	-	\$	-	
5875	District Oversight Fee	\$	11,060	\$	8,960	\$	(2,100)	\$	9,550	\$	10,027	
5877	IT Services	\$	3,873	\$	3,717	\$	(156)	\$	3,500	\$	3,640	
5885	Summer School Program	\$	-	\$	-	\$	-	\$	-	\$	-	
5890	Interest Expense / Misc. Fees	\$	-	\$	-	\$	-	\$	-	\$	-	
5900	Communications	\$	6,525	\$	4,687	\$	(1,838)	\$	4,500	\$	4,680	
5999	Expense Suspense	\$	-	\$	-	\$	-	\$	-	\$	-	
5XXX		0	\$	-	\$	-	\$	-	\$	-	\$	-
5XXX		0	\$	-	\$	-	\$	-	\$	-	\$	-
5XXX		0	\$	-	\$	-	\$	-	\$	-	\$	-
5XXX		0	\$	-	\$	-	\$	-	\$	-	\$	-
5XXX		0	\$	-	\$	-	\$	-	\$	-	\$	-

**TOTAL SERVICES AND OTHER OPEX** \$ 308,792 \$ 264,587 \$ (44,206) \$ 213,033 \$ 219,761

**6000 - CAPITAL OUTLAY**

6900	Depreciation Expense	\$	2,824	\$	2,824	\$	-	\$	2,909	\$	3,025	
6XXX		0	\$	-	\$	-	\$	-	\$	-	\$	-
6XXX		0	\$	-	\$	-	\$	-	\$	-	\$	-
6XXX		0	\$	-	\$	-	\$	-	\$	-	\$	-
6XXX		0	\$	-	\$	-	\$	-	\$	-	\$	-

**TOTAL DEPRECIATION** \$ 2,824 \$ 2,824 \$ - \$ 2,909 \$ 3,025

**7000 - OTHER OUTGOING**

7000	Misc Expense					\$	-	\$	-	\$	-
7141	Special Education Encroachment	\$	165,377	\$	92,328	\$	(73,049)	\$	96,072	\$	96,072
7438	Debt	\$	-			\$	-	\$	-	\$	-
8910	Transfer in from LLC Charitable Contributions	\$	-	\$	-	\$	-	\$	-	\$	-



7XXX		0	\$ -	\$ -	\$ -	\$ -	\$ -
7XXX		0	\$ -	\$ -	\$ -	\$ -	\$ -
7XXX		0	\$ -	\$ -	\$ -	\$ -	\$ -
<i>TOTAL OTHER OUTGOING</i>			\$ 165,377	\$ 92,328	\$ (73,049)	\$ 96,072	\$ 96,072
<i>TOTAL EXPENSES</i>			\$ 584,258	\$ 433,599	\$ (150,659)	\$ 382,441	\$ 392,103