



**Three Rivers
Charter School**

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



CSMC

Three Rivers Charter



NAME		2019-20 ADOPTED	2019-20 REVISED 05/15/2020	UNRESTRICTED	RESTRICTED	VARIANCE	2020-21	2021-22
TOTAL ENROLLMENT		120	97			(23)	100	100
AVERAGE DAILY ATTENDANCE		112.76	91.35			(21.41)	94.16	94.16
REVENUE	State LCFF Revenue	\$ 1,106,001	\$ 895,968	\$ 747,698	\$ 148,270	\$ (210,033)	\$ 859,400	\$ 855,539
	Federal Revenue	\$ 35,852	\$ 51,071	\$ -	\$ 51,071	\$ 15,219	\$ 47,333	\$ 48,352
	Other State Revenue	\$ 63,028	\$ 61,024	\$ 17,457	\$ 43,568	\$ (2,003)	\$ 54,590	\$ 54,637
	Local Revenue	\$ 49,460	\$ 31,372	\$ 31,372	\$ -	\$ (18,088)	\$ 31,921	\$ 32,705
	TOTAL REVENUE	\$ 1,254,341	\$ 1,039,436	\$ 796,527	\$ 242,909	\$ (214,905)	\$ 993,244	\$ 991,232
EXPENSES	Certificated Salaries	\$ 337,798	\$ 356,637	\$ 337,737	\$ 18,900	\$ 18,839	\$ 310,993	\$ 314,942
	Classified Salaries	\$ 219,698	\$ 167,704	\$ 146,338	\$ 21,366	\$ (51,994)	\$ 173,394	\$ 171,953
	Benefits	\$ 182,226	\$ 169,235	\$ 156,239	\$ 12,996	\$ (12,990)	\$ 147,473	\$ 144,652
	TOTAL PERSONNEL EXPENSES	\$ 739,722	\$ 693,577	\$ 640,314	\$ 53,262	\$ (46,146)	\$ 631,859	\$ 631,548
	Books and Supplies	\$ 107,264	\$ 73,860	\$ 47,285	\$ 26,576	\$ (33,404)	\$ 85,427	\$ 73,244
	Services and Other Operating Expenses	\$ 308,792	\$ 264,587	\$ 221,812	\$ 42,775	\$ (44,206)	\$ 213,033	\$ 219,761
	Capital Outlay	\$ 2,824	\$ 2,824	\$ 2,824	\$ -	\$ -	\$ 2,909	\$ 3,025
	Other Outgoing	\$ 165,377	\$ 92,328	\$ 92,328	\$ -	\$ (73,049)	\$ 96,072	\$ 96,072
	TOTAL OTHER EXPENSES	\$ 584,258	\$ 433,599	\$ 364,248	\$ 69,351	\$ (150,659)	\$ 397,441	\$ 392,103
	TOTAL EXPENSES	\$ 1,323,980	\$ 1,127,176	\$ 1,004,563	\$ 122,613	\$ (196,804)	\$ 1,029,301	\$ 1,023,650
SUMMARY	SURPLUS\ (DEFICIT)	\$ (69,639)	\$ (87,740)	\$ (208,036)	\$ 120,296	\$ (18,101)	\$ (36,056)	\$ (32,418)
	<i>% of LCFF Revenue</i>	<i>-6.3%</i>	<i>-10.3%</i>			<i>-2.1%</i>	<i>-4%</i>	<i>-4%</i>
	BEGINNING FUND BALANCE	\$ 1,115,112	\$ 1,115,112			\$ -	\$ 1,027,372	\$ 991,316
	ENDING BALANCE	\$ 1,045,473	\$ 1,027,372			\$ (18,101)	\$ 991,316	\$ 958,898
<i>% of LCFF Revenue</i>	<i>94.5%</i>	<i>114.7%</i>				<i>115%</i>	<i>112%</i>	

GRADE	2019-20 ADOPTED	.9-20 REVISED 05/15/2	2020-21	2021-22
ENROLLMENT BY GRADE				
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
TOTAL	120	97	100	100

DAILY ATTENDANCE RATE				
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%
TOTAL	94.0%	94.2%	94.2%	94.2%

AVG DAILY ATTENDANCE BY GRADE				
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)	-	-	-	-
TOTAL	112.8	91.4	94.2	94.2

P2 REVISE

AVG DAILY ATTENDANCE BY GRADE RANGE				
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	-	-	-	-
TOTAL	112.76	90.49	94.16	94.16

UNDUPLICATED %	68.5%	71.3%	71.3%	71.3%
-----------------------	--------------	--------------	--------------	--------------

ACCT	\$perADA	ADA REV	ACCOUNT NAME	2019-20 ADOPTED	-20 REVISED 05/15/	VARIANCE	2020-21	2021-22
LCFF								
8011	-	-	LCFF; state aid	\$ 554,690	\$ 425,471	\$ (129,219)	\$ 403,327	\$ 399,466
8012	-	-	LCFF; EPA	\$ 172,979	\$ 148,270	\$ (24,709)	\$ 120,778	\$ 120,778
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	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LCFF REVENUE				\$ 1,106,001	\$ 895,968	\$ (210,033)	\$ 859,400	\$ 855,539
FEDERAL								
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	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FEDERAL REVENUE				\$ 35,852	\$ 51,071	\$ 15,219	\$ 47,333	\$ 48,352
OTHER STATE								
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	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER STATE REVENUE				\$ 63,028	\$ 61,024	\$ (2,003)	\$ 54,590	\$ 54,637
LOCAL								
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)	\$ 993,244	\$ 991,232

ACCT	ACCOUNT NAME	2019-20 ADOPTED	20 REVISED 05/15	VARIANCE	2020-21	2021-22
4000 - BOOKS AND SUPPLIES						
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	\$ 21,000	\$ 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 \$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BOOKS AND SUPPLIES		\$ 107,264	\$ 73,860	\$ (33,404)	\$ 85,427	\$ 73,244
5000 - SERVICES AND OTHER OPEX						
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)	\$ 397,441	\$ 392,103