

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2020 to June 30, 2021

Charter School Name: Three Rivers Charter

CDS #: Three Rivers Unaudited Actuals 2020-21

Charter Approving Entity: Fort Bragg Unified

County: Mendocino

Charter #: 1275

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	407,978.00		407,978.00
Education Protection Account State Aid - Current Year	8012	123,396.00		123,396.00
State Aid - Prior Years	8019	15,213.00		15,213.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	364,733.00		364,733.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		911,320.00	0.00	911,320.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		43,137.34	43,137.34
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	111,386.95	111,386.95
Total, Federal Revenues		0.00	154,524.29	154,524.29
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	6,429.00	47,491.05	53,920.05
Total, Other State Revenues		6,429.00	47,491.05	53,920.05
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	9,334.13	0.00	9,334.13
Total, Local Revenues		9,334.13	0.00	9,334.13
5. TOTAL REVENUES				
		927,083.13	202,015.34	1,129,098.47
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	165,949.50	9,213.00	175,162.50
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	76,307.04	0.00	76,307.04
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		242,256.54	9,213.00	251,469.54
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	118,056.78	0.00	118,056.78
Noncertificated Support Salaries	2200	0.00	27,771.61	27,771.61
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical, Technical and Office Salaries	2400	23,908.50	0.00	23,908.50
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		141,965.28	27,771.61	169,736.89
3. Employee Benefits				
STRS	3101-3102	36,435.34	0.00	36,435.34
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	13,908.88	2,725.25	16,634.13
Health and Welfare Benefits	3401-3402	55,735.41	0.00	55,735.41
Unemployment Insurance	3501-3502	2,294.69	174.99	2,469.68
Workers' Compensation Insurance	3601-3602	8,613.92	574.89	9,188.81
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		116,988.24	3,475.13	120,463.37
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	2,564.27	17,157.14	19,721.41

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Books and Other Reference Materials	4200	299.45	1,619.40	1,918.85
Materials and Supplies	4300	7,642.47	21,912.02	29,554.49
Noncapitalized Equipment	4400	1,143.72	26,197.08	27,340.80
Food	4700	0.00	1,358.00	1,358.00
Total, Books and Supplies		11,649.91	68,243.64	79,893.55
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	65.00	4,913.78	4,978.78
Dues and Memberships	5300	7,120.50	750.00	7,870.50
Insurance	5400	21,576.00	0.00	21,576.00
Operations and Housekeeping Services	5500	5,241.08	11,647.14	16,888.22
Rentals, Leases, Repairs, and Noncap. Improvements	5600	19,394.61	32,572.03	51,966.64
Transfers of Direct Costs	5700-5799	(42,000.00)	42,000.00	0.00
Professional/Consulting Services and Operating Expend.	5800	73,358.70	471.50	73,830.20
Communications	5900	3,649.16	1,933.55	5,582.71
Total, Services and Other Operating Expenditures		88,405.05	94,288.00	182,693.05
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		106,032.74	106,032.74
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	106,032.74	106,032.74
8. TOTAL EXPENDITURES		601,265.02	309,024.12	910,289.14
Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		325,818.11	(107,008.78)	218,809.33
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(107,008.78)	107,008.78	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(107,008.78)	107,008.78	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		218,809.33	0.00	218,809.33
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,033,699.65	0.00	1,033,699.65
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		1,033,699.65	0.00	1,033,699.65
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,252,508.98	0.00	1,252,508.98
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Other	9719			0.00
b. Restricted	9740			0.00

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c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	1,252,508.98	0.00	1,252,508.98
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	982,283.98	49,619.00	1,031,902.98
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	152,642.00		152,642.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	185,894.00		185,894.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	57,493.00		57,493.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		1,378,312.98	49,619.00	1,427,931.98
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	10,081.00		10,081.00
2. Due to Grantor Governments	9590	115,723.00		115,723.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		49,619.00	49,619.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		125,804.00	49,619.00	175,423.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,252,508.98	0.00	1,252,508.98

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None California Department of Education None Charter School Financial Report	0.00	0.00	0.00
b. Certification Form (Revised 03/15/20)			0.00

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c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE		0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2019-20 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2022-23.

a. Total Expenditures (B8)	910,289.14
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	154,524.29
c. Subtotal of State & Local Expenditures [a minus b]	755,764.85
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 755,764.85