

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report Certification**

Charter School Name: Three Rivers Charter School
(continued) _____
CDS #: 23-65565-0123737
Charter Approving Entity: Fort Bragg Unified School Distric
County: Mendocino
Charter #: 1275
Fiscal Year: 2021/22

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years. current

QUALIFIED CERTIFICATION
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. the

NEGATIVE CERTIFICATION
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

2021/22 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: 12/10/21
Charter School Official
(Original signature required)

Print Name: Kimberly Morgan Title: Director

To the County Superintendent of Schools:

2021/22 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Print Name: _____ Title: _____

For additional information on the First Interim Report, please contact:

For Approving Entity:

Name

Title

Phone

E-mail

For Charter School:

Susan Lefkowitz
Name

Regional School Business Director
Title

951-694-3050
Phone

slefkowitz@esmcj.com
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

Date

CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Detail

Charter School Name: Three Rivers Charter School
 (continued)
 CDS #: 23-85565-0123737
 Charter Approving Entity: Fort Bragg Unified School District
 County: Mendocino
 Charter #: 1275
 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/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			Ytd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	466,104.00	-	466,104.00	132,854.00	-	132,854.00	403,576.00	-	403,576.00
Education Protection Account State Aid - Current Year	8012	110,924.00	-	110,924.00	30,849.00	-	30,849.00	61,954.00	-	61,954.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	385,020.00	-	385,020.00	123,287.00	-	123,287.00	362,612.00	-	362,612.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		962,048.00	-	962,048.00	286,990.00	-	286,990.00	828,142.00	-	828,142.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290	-	46,447.00	46,447.00	-	14,745.00	14,745.00	-	44,171.00	44,171.00
Special Education - Federal	8161, 8162	-	-	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8269	-	42,210.00	42,210.00	-	28,283.00	28,283.00	-	42,210.00	42,210.00
Total, Federal Revenues		-	88,657.00	88,657.00	-	43,028.00	43,028.00	-	86,381.00	86,381.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	-	-	-	-	-	-	-	-
All Other State Revenues	StateRevAO	18,179.00	131,064.00	149,243.00	4,073.32	45,146.96	49,220.28	16,590.00	134,254.00	150,844.00
Total, Other State Revenues		18,179.00	131,064.00	149,243.00	4,073.32	45,146.96	49,220.28	16,590.00	134,254.00	150,844.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	11,000.00	-	11,000.00	8,621.00	-	8,621.00	11,000.00	-	11,000.00
Total, Local Revenues		11,000.00	-	11,000.00	8,621.00	-	8,621.00	11,000.00	-	11,000.00
5. TOTAL REVENUES		991,227.00	210,721.00	1,210,948.00	299,684.32	88,174.96	387,859.28	855,732.00	220,635.00	1,076,367.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	167,170.00	49,485.00	216,655.00	54,064.53	-	54,064.53	160,271.00	49,485.00	209,756.00
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	75,000.00	-	75,000.00	22,486.97	-	22,486.97	67,500.00	-	67,500.00
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		240,170.00	49,485.00	289,655.00	76,551.50	-	76,551.50	227,771.00	49,485.00	277,256.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	89,634.00	29,254.00	118,888.00	\$4,068	\$0	40,667.68	93,767.00	29,254.00	123,021.00
Non-certificated Support Salaries	2200	-	26,723.00	26,723.00	\$0	\$9,368	9,367.79	-	26,885.00	26,885.00
Non-certificated Supervisors' and Administrators' Sal	2300	26,587.00	-	26,587.00	-	-	-	-	26,587.00	26,587.00
Clerical and Office Salaries	2400	-	-	-	9,178.00	-	9,178.00	26,786.00	-	26,786.00
Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-
Total, Non-certificated Salaries		116,221.00	55,977.00	172,198.00	49,246.68	9,367.79	58,614.47	120,553.00	56,139.00	176,692.00
3. Employee Benefits										
STRS	3101-3102	45,645.00	-	45,645.00	12,435.12	-	12,435.12	43,531.00	-	43,531.00
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative Health and Welfare Benefits	3301-3302	12,744.00	6,083.00	18,827.00	4,844.28	716.62	5,560.90	12,844.00	6,083.00	18,927.00
Unemployment Insurance	3401-3402	53,420.00	-	53,420.00	19,362.16	-	19,362.16	53,420.00	-	53,420.00
Workers' Compensation Insurance	3501-3502	4,800.00	1,600.00	6,400.00	2,627.54	-	2,627.54	4,800.00	1,600.00	6,400.00
OPEB, Allocated	3601-3602	4,299.00	1,728.00	6,027.00	7,405.36	-	7,405.36	8,184.00	1,728.00	9,912.00
OPEB, Active Employees	3701-3702	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3801-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		120,908.00	9,409.00	130,317.00	46,674.46	716.62	47,391.08	122,779.00	9,409.00	132,188.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	20,000.00	-	20,000.00	-	10,941.09	10,941.09	1,000.00	12,000.00	13,000.00
Books and Other Reference Materials	4200	1,800.00	-	1,800.00	-	-	-	1,800.00	-	1,800.00
Materials and Supplies	4300	3,416.00	14,824.00	18,240.00	2,917.25	2,671.29	5,588.54	5,176.00	14,824.00	20,000.00
Noncapitalized Equipment	4400	11,000.00	10,000.00	21,000.00	1,858.16	3,919.00	5,775.16	11,000.00	10,000.00	21,000.00
Food	4700	-	26,000.00	26,000.00	-	-	-	928.22	-	26,000.00
Total, Books and Supplies		36,216.00	50,824.00	87,040.00	4,773.41	18,459.69	23,233.01	18,976.00	67,824.00	81,800.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5390	1,122.00	5,560.00	6,682.00	4,930.00	200.00	4,730.00	3,590.00	5,692.00	6,682.00
Dues and Memberships	5392	10,269.00	-	10,269.00	7,697.31	239.89	7,937.20	3,299.00	1,000.00	10,299.00
Insurance	5400	24,000.00	-	24,000.00	23,422.64	-	23,422.64	24,000.00	-	24,000.00
Operations and Housekeeping Services	5500	10,000.00	10,000.00	20,000.00	1,182.58	5,789.61	6,972.19	10,000.00	10,000.00	20,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	23,977.00	34,650.00	58,627.00	21,152.27	919.90	22,072.17	44,327.00	15,000.00	59,327.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	88,120.00	3,750.00	91,870.00	36,078.28	270.50	36,348.78	53,961.00	3,750.00	57,711.00
Communications	5900	5,654.00	-	5,654.00	4,105.19	-	4,105.19	6,854.00	-	6,854.00
Total, Services and Other Operating Expenditures		160,553.00	53,960.00	214,513.00	91,679.27	7,400.91	99,080.18	193,404.00	33,250.00	226,654.00
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	2,909.00	-	2,909.00	-	-	-	2,909.00	-	2,909.00
Total, Capital Outlay		2,909.00	-	2,909.00	-	-	-	2,909.00	-	2,909.00

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

Charter School Name: Three Rivers Charter School
 (continued)
 CDS #: 23-65565-0123737
 Charter Approving Entity: Fort Bragg Unified School District
 County: Mendocino
 Charter #: 1275
 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/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
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	66,072.00		66,072.00				110,000.00		110,000.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO									
All Other Transfers	7291-7299									
Transfers of Indirect Costs	7300-7389									
Debt Service:										
Interest	7438									
Principal (for modified accrual basis only)	7439									
Total, Other Outgo		66,072.00		66,072.00				110,000.00		110,000.00
8. TOTAL EXPENDITURES		773,049.00	219,655.00	992,704.00	268,937.32	35,844.92	304,882.24	786,392.00	211,107.00	1,007,499.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		218,178.00	66.00	218,244.00	30,747.00	52,230.04	82,977.04	59,340.00	9,528.00	68,868.00
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8978									
2. Less: Other Uses	7830-7889									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8989									
4. TOTAL OTHER FINANCING SOURCES / USES										
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		218,178.00	66.00	218,244.00	30,747.00	52,230.04	82,977.04	59,340.00	9,528.00	68,868.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,248,580.00		1,248,580.00	1,252,509.00		1,252,509.00	1,252,509.00		1,252,509.00
b. Adjustments to Beginning Balance	9793, 9795									
c. Adjusted Beginning Balance		1,248,580.00		1,248,580.00	1,252,509.00		1,252,509.00	1,252,509.00		1,252,509.00
2. Ending Fund Balance, June 30 (E + F, 1.c.)		1,466,756.00	66.00	1,466,824.00	1,283,256.00	52,230.04	1,335,486.04	1,311,849.00	9,528.00	1,321,377.00
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					52,230.04	52,230.04		9,528.00	9,528.00
c. Committed										
Stabilization Arrangements	9750									
Other Commitments	9760	500,000.00		500,000.00	500,000.00		500,000.00	500,000.00		500,000.00
d. Assigned										
Other Assignments	9780									
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9769	29,781.12		29,781.12				30,224.97		30,224.97
Unassigned/Unappropriated Amount	9790	936,974.88	66.00	937,042.88	483,256.00		483,256.00	461,624.03		461,624.03

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

Charter School Name: Three Rivers Charter School
(continued)
CDS #: 23-65565-0123737
Charter Approving Entity: Fort Bragg Unified School District
County: Mendocino
Charter #: 1275
Fiscal Year: 2021/22

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	466,104.00	132,854.00	403,576.00	(62,528.00)	-13.42%
Education Protection Account State Aid - Current Year	8012	110,924.00	30,849.00	61,954.00	(48,970.00)	-44.15%
State Aid - Prior Years	8019	-	-	-	-	-
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	385,020.00	123,287.00	362,612.00	(22,408.00)	-5.82%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		962,048.00	286,990.00	828,142.00	(133,906.00)	-13.92%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	46,447.00	14,745.00	44,171.00	(2,276.00)	-4.90%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	6110, 8260-8299	42,210.00	28,283.00	42,210.00	-	0.00%
Total, Federal Revenues		88,657.00	43,028.00	86,381.00	(2,276.00)	-2.57%
3. Other State Revenues						
Special Education - State	StateRevSE	-	-	-	-	-
All Other State Revenues	StateRevAO	149,243.00	49,220.28	150,844.00	1,601.00	1.07%
Total, Other State Revenues		149,243.00	49,220.28	150,844.00	1,601.00	1.07%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	11,000.00	8,621.00	11,000.00	-	0.00%
Total, Local Revenues		11,000.00	8,621.00	11,000.00	-	0.00%
5. TOTAL REVENUES		1,210,948.00	387,859.28	1,076,367.00	(134,581.00)	-11.11%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	216,655.00	54,064.53	209,756.00	(6,899.00)	-3.18%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	73,000.00	22,499.97	67,500.00	(5,500.00)	-7.53%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		289,655.00	76,564.50	277,256.00	(12,399.00)	-4.28%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	118,888.00	40,067.88	123,021.00	4,133.00	3.48%
Non-certificated Support Salaries	2200	26,723.00	9,367.79	26,885.00	162.00	0.61%
Non-certificated Supervisors' and Administrators' Sal.	2300	26,587.00	-	-	(26,587.00)	(100%)
Clerical and Office Salaries	2400	-	9,178.00	26,786.00	26,786.00	New
Other Non-certificated Salaries	2900	-	-	-	-	-
Total, Non-certificated Salaries		172,198.00	58,613.47	176,692.00	4,494.00	2.61%
3. Employee Benefits						
STRS	3101-3102	45,645.00	12,435.12	43,531.00	(2,114.00)	-4.63%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	18,827.00	5,560.90	18,927.00	100.00	0.53%
Health and Welfare Benefits	3401-3402	53,420.00	19,362.16	53,420.00	-	0.00%
Unemployment Insurance	3501-3502	6,400.00	2,627.54	6,400.00	-	0.00%
Workers' Compensation Insurance	3601-3602	6,025.00	7,405.36	9,910.00	3,885.00	64.48%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		130,317.00	47,391.08	132,188.00	1,871.00	1.44%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	20,000.00	10,941.09	13,000.00	(7,000.00)	-35.00%
Books and Other Reference Materials	4200	1,800.00	-	1,800.00	-	0.00%
Materials and Supplies	4300	18,240.00	5,588.54	20,000.00	1,760.00	9.65%
Noncapitalized Equipment	4400	21,000.00	5,775.16	21,000.00	-	0.00%
Food	4700	26,000.00	928.22	26,000.00	-	0.00%
Total, Books and Supplies		87,040.00	23,233.01	81,800.00	(5,240.00)	-6.02%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	6,682.00	4,230.00	8,682.00	2,000.00	29.93%
Dues and Memberships	5300	10,280.00	7,928.11	10,280.00	-	0.00%
Insurance	5400	24,000.00	23,422.64	24,000.00	-	0.00%
Operations and Housekeeping Services	5500	20,000.00	6,982.19	20,000.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	56,027.00	22,062.27	59,327.00	3,300.00	5.89%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	91,870.00	30,349.78	97,711.00	5,841.00	6.36%
Communications	5900	5,654.00	4,105.19	6,654.00	1,000.00	17.69%
Total, Services and Other Operating Expenditures		214,513.00	99,080.18	226,654.00	12,141.00	5.66%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						

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 (continued) _____
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					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)	
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	2,909.00	-	2,909.00	-	0.00%	
Total, Capital Outlay		2,909.00	-	2,909.00	-	0.00%	
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	96,072.00	-	110,000.00	13,928.00	14.50%	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	
All Other Transfers	7281-7289	-	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	
Debt Service:							
Interest	7438	-	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	-	
Total, Other Outgo		96,072.00	-	110,000.00	13,928.00	14.50%	
8. TOTAL EXPENDITURES		992,704.00	304,882.24	1,007,499.00	14,795.00	1.49%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)			218,244.00	82,977.04	68,868.00	(149,376.00)	-68.44%
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)			218,244.00	82,977.04	68,868.00	(149,376.00)	-68.44%
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	1,248,580.00	1,252,509.00	1,252,509.00	3,929.00	0.31%	
b. Adjustments/Restatements	9793, 9795	-	-	-	-	-	
c. Adjusted Beginning Fund Balance		1,248,580.00	1,252,509.00	1,252,509.00			
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,466,824.00	1,335,486.04	1,321,377.00			
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	-	52,230.04	9,528.00	9,528.00	New	
c. Committed							
Stabilization Arrangements	9750	-	-	-	-	-	
Other Commitments	9760	500,000.00	800,000.00	800,000.00	300,000.00	60.00%	
d. Assigned							
Other Assignments	9780	-	-	-	-	-	
e. Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	29,781.12	-	30,224.97	443.85	1.49%	
Unassigned/Unappropriated Amount	9790	937,042.88	483,256.00	481,624.03	(455,418.85)	-48.60%	

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

Charter School Name: Three Rivers Charter School
 (continued) _____
 CDS #: 23-65565-0123737
 Charter Approving Entity: Fort Bragg Unified School District
 County: Mendocino
 Charter #: 1275
 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 / Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439 and 9711-9789)

Description	Object Code	FY 2021/22			Totals for 2022/23	Totals for 2023/24
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	403,576.00	0.00	403,576.00	474,388.00	514,146.00
Education Protection Account State Aid - Current Year	8012	61,954.00	0.00	61,954.00	80,740.00	90,730.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	362,612.00	0.00	362,612.00	385,020.00	385,020.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		828,142.00	0.00	828,142.00	940,148.00	989,896.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	44,171.00	44,171.00	46,447.00	46,447.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
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	0.00	42,210.00	42,210.00	169,750.00	117,351.00
Total, Federal Revenues		0.00	86,381.00	86,381.00	216,197.00	163,798.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00	0.00	0.00
All Other State Revenues	StateRevAO	16,590.00	134,254.00	150,844.00	57,047.00	57,528.00
Total, Other State Revenues		16,590.00	134,254.00	150,844.00	57,047.00	57,528.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	11,000.00	0.00	11,000.00	33,098.00	33,098.00
Total, Local Revenues		11,000.00	0.00	11,000.00	33,098.00	33,098.00
5. TOTAL REVENUES						
		855,732.00	220,635.00	1,076,367.00	1,246,490.00	1,244,320.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	160,271.00	49,485.00	209,756.00	224,439.00	222,408.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	67,500.00	0.00	67,500.00	69,525.00	71,611.00
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		227,771.00	49,485.00	277,256.00	293,964.00	294,019.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	93,767.00	29,254.00	123,021.00	127,405.00	131,206.00
Non-certificated Support Salaries	2200	0.00	26,885.00	26,885.00	27,692.00	28,522.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	26,786.00	0.00	26,786.00	27,590.00	28,417.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		120,553.00	56,139.00	176,692.00	182,687.00	188,145.00

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

Charter School Name: Three Rivers Charter School
 (continued)
 CDS #: 23-65565-0123737
 Charter Approving Entity: Fort Bragg Unified School District
 County: Mendocino
 Charter #: 1275
 Fiscal Year: 2021/22

Description	Object Code	FY 2021/22			Totals for	Totals for
		Unrestricted	Restricted	Total	2022/23	2023/24
3. Employee Benefits						
STRS	3101-3102	43,531.00	0.00	43,531.00	50,602.00	52,109.00
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	12,844.00	6,083.00	18,927.00	19,493.00	20,075.00
Health and Welfare Benefits	3401-3402	53,420.00	0.00	53,420.00	53,420.00	53,420.00
Unemployment Insurance	3501-3502	4,800.00	1,600.00	6,400.00	6,400.00	6,400.00
Workers' Compensation Insurance	3601-3602	8,184.00	1,726.00	9,910.00	9,910.00	9,910.00
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	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		122,779.00	9,409.00	132,188.00	139,825.00	141,914.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	1,000.00	12,000.00	13,000.00	20,632.00	21,292.00
Books and Other Reference Materials	4200	1,800.00	0.00	1,800.00	1,857.00	1,916.00
Materials and Supplies	4300	5,176.00	14,824.00	20,000.00	18,817.00	19,419.00
Noncapitalized Equipment	4400	11,000.00	10,000.00	21,000.00	21,663.00	22,357.00
Food	4700	0.00	26,000.00	26,000.00	26,822.00	27,680.00
Total, Books and Supplies		18,976.00	62,824.00	81,800.00	89,791.00	92,664.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	1,591.00	1,642.00
Travel and Conferences	5200	5,182.00	3,500.00	8,682.00	5,302.00	5,472.00
Dues and Memberships	5300	9,280.00	1,000.00	10,280.00	10,605.00	10,944.00
Insurance	5400	24,000.00	0.00	24,000.00	24,758.00	25,551.00
Operations and Housekeeping Services	5500	10,000.00	10,000.00	20,000.00	20,632.00	21,292.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	44,327.00	15,000.00	59,327.00	57,797.00	59,647.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	93,961.00	3,750.00	97,711.00	92,734.00	95,898.00
Communications	5900	6,654.00	0.00	6,654.00	5,833.00	6,019.00
Total, Services and Other Operating Expenditures		193,404.00	33,250.00	226,654.00	219,252.00	226,465.00
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	2,909.00	0.00	2,909.00	2,909.00	2,909.00
Total, Capital Outlay		2,909.00	0.00	2,909.00	2,909.00	2,909.00
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	110,000.00	0.00	110,000.00	110,000.00	110,000.00
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	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		110,000.00	0.00	110,000.00	110,000.00	110,000.00
8. TOTAL EXPENDITURES		796,392.00	211,107.00	1,007,499.00	1,038,428.00	1,056,116.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		59,340.00	9,528.00	68,868.00	208,062.00	188,204.00

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

Charter School Name: Three Rivers Charter School
 (continued) _____
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 Charter Approving Entity: Fort Bragg Unified School District
 County: Mendocino
 Charter #: 1275
 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)		59,340.00	9,528.00	68,868.00	208,062.00	188,204.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,252,509.00	0.00	1,252,509.00	1,321,377.00	1,529,439.00
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00	0.00	0.00
c. Adjusted Beginning Balance		1,252,509.00	0.00	1,252,509.00	1,321,377.00	1,529,439.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,311,849.00	9,528.00	1,321,377.00	1,529,439.00	1,717,643.00
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		9,528.00	9,528.00	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	30,224.97	0.00	30,224.97	31,152.84	31,683.48
Unassigned/Unappropriated Amount	9790	481,624.03	0.00	481,624.03	1,498,286.16	1,685,959.52