

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

**Charter School Name:** Three Rivers Charter School  
 (name continued)  
**CDS #:** 23-65565-0123737  
**Charter Approving Entity:** Fort Bragg Unified School District  
**County:** Mendocino  
**Charter #:** 1275  
**Fiscal Year:** 2023/24

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 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF Sources						
State Aid - Current Year	8011	523,540.00	0.00	523,540.00	530,487.00	547,892.00
Education Protection Account State Aid - Current Year	8012	249,820.12	0.00	249,820.12	286,557.67	309,239.67
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	386,440.88	0.00	386,440.88	402,844.33	402,844.33
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		1,159,801.00	0.00	1,159,801.00	1,219,889.00	1,259,976.00
2. Federal Revenues						
No Child Left Behind/ Every Student Succeeds Act	8290	0.00	46,447.00	46,447.00	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	131,326.00	131,326.00	0.00	0.00
Total, Federal Revenues		0.00	177,773.00	177,773.00	46,447.00	46,447.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	0.00	0.00	0.00	0.00
All Other State Revenues	StateRevAO	17,507.00	184,998.00	202,505.00	196,136.00	196,137.00
Total, Other State Revenues		17,507.00	184,998.00	202,505.00	196,136.00	196,137.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	12,000.00	0.00	12,000.00	12,000.00	12,000.00
Total, Local Revenues		12,000.00	0.00	12,000.00	12,000.00	12,000.00
5. TOTAL REVENUES						
		1,189,308.00	362,771.00	1,552,079.00	1,474,472.00	1,514,560.00
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	215,953.69	40,821.00	256,774.69	263,193.01	269,804.19
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	77,280.75	0.00	77,280.75	79,599.17	81,987.15
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		293,234.44	40,821.00	334,055.44	342,792.18	351,791.34
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	39,048.14	150,083.25	189,131.39	189,587.39	190,057.07
Non-certificated Support Salaries	2200	0.00	53,932.80	53,932.80	54,292.80	54,663.60
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	35,932.40	0.00	35,932.40	35,932.40	35,932.40
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		74,980.54	204,016.05	278,996.59	279,812.59	280,653.07

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<b>3. Employee Benefits</b>						
STRS	3101-3102	56,007.84	0.00	56,007.84	57,676.61	59,395.45
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	14,411.58	14,466.00	28,877.58	29,067.33	29,262.54
Health and Welfare Benefits	3401-3402	53,420.00	0.00	53,420.00	53,420.00	53,420.00
Unemployment Insurance	3501-3502	5,200.00	1,600.00	6,800.00	6,800.00	6,800.00
Workers' Compensation Insurance	3601-3602	9,910.00	0.00	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		138,949.42	16,066.00	155,015.42	156,873.94	158,787.98
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	16,000.00	16,000.00	16,000.00	16,000.00
Books and Other Reference Materials	4200	1,000.00	0.00	1,000.00	1,000.00	1,000.00
Materials and Supplies	4300	20,845.72	3,865.00	24,710.72	25,080.78	25,463.53
Noncapitalized Equipment	4400	0.00	25,323.06	25,323.06	25,491.26	25,664.79
Food	4700	0.00	27,679.89	27,679.89	28,554.58	29,456.90
Total, Books and Supplies		21,845.72	72,867.95	94,713.67	96,126.62	97,585.22
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	4,500.00	7,500.00	12,000.00	12,000.00	12,000.00
Dues and Memberships	5300	10,944.20	0.00	10,944.20	11,290.04	11,646.81
Insurance	5400	29,500.00	0.00	29,500.00	32,500.00	32,501.00
Operations and Housekeeping Services	5500	0.00	21,500.00	21,500.00	21,965.06	22,659.15
Rentals, Leases, Repairs, and Noncap. Improvements	5600	59,646.84	0.00	59,646.84	61,531.68	63,476.09
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	114,035.84	0.00	114,035.84	117,309.17	120,478.67
Communications	5900	6,019.31	0.00	6,019.31	6,209.52	6,405.74
Total, Services and Other Operating Expenditures		224,646.20	29,000.00	253,646.20	262,805.47	269,167.46
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)</b>						
Land and Improvements of Land	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 full accrual only)	6900	3,000.00	0.00	3,000.00	3,000.00	3,000.00
Total, Capital Outlay		3,000.00	0.00	3,000.00	3,000.00	3,000.00
<b>7. Other Outgo</b>						
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	7281-7299	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	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
<b>8. TOTAL EXPENDITURES</b>		866,656.32	362,771.00	1,229,427.32	1,251,410.81	1,270,985.07
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		322,651.68	0.00	322,651.68	223,061.19	243,574.93

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<b>D. OTHER FINANCING SOURCES / USES</b>						
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		322,651.68	0.00	322,651.68	223,061.19	243,574.93
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,499,908.05	0.00	1,499,908.05	1,822,559.73	2,045,620.93
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,499,908.05	0.00	1,499,908.05	1,822,559.73	2,045,620.93
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,822,559.73	0.00	1,822,559.73	2,045,620.93	2,289,195.86
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711	0.00		0.00	0.00	0.00
Stores	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	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
c. Committed						
Stabilization Arrangements	9750	0.00		0.00	0.00	0.00
Other Commitments	9760	0.00		0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00		0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	36,882.81	0.00	36,882.81	37,542.33	38,129.00
Undesignated / Unappropriated Amount	9790	1,785,676.92	0.00	1,785,676.92	2,008,078.60	2,251,066.86