

**CHARTER SCHOOL
BUDGET REPORT - 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
Budgeting Period: 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	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	427,946.00	523,540.00	0.00	523,540.00
Education Protection Account State Aid - Current Year	8012	174,446.00	249,820.12	0.00	249,820.12
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	334,569.00	386,440.88		386,440.88
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00
Total, LCFF Sources		936,961.00	1,159,801.00	0.00	1,159,801.00
2. Federal Revenues					
No Child Left Behind/ Every Student Succeeds Act	8290	42,351.00		46,447.00	46,447.00
Special Education - Federal	8181, 8182	0.00		0.00	0.00
Child Nutrition - Federal	8220	12,000.00		0.00	0.00
Donated Food Commodities	8221	0.00		0.00	0.00
Other Federal Revenues	8110, 8260-8299	193,002.00		131,326.00	131,326.00
Total, Federal Revenues		247,353.00	0.00	177,773.00	177,773.00
3. Other State Revenues					
Special Education - State	StateRevSE	0.00		0.00	0.00
All Other State Revenues	StateRevAO	166,146.00	17,507.00	184,998.00	202,505.00
Total, Other State Revenues		166,146.00	17,507.00	184,998.00	202,505.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	41,802.00	12,000.00	0.00	12,000.00
Total, Local Revenues		41,802.00	12,000.00	0.00	12,000.00
5. TOTAL REVENUES					
		1,392,262.00	1,189,308.00	362,771.00	1,552,079.00
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	240,990.60	215,953.69	40,821.00	256,774.69
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	72,225.00	77,280.75		77,280.75
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00
Total, Certificated Salaries		313,215.60	293,234.44	40,821.00	334,055.44
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	171,546.49	39,048.14	150,083.25	189,131.39
Non-certificated Support Salaries	2200	52,060.80	0.00	53,932.80	53,932.80
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	33,472.40	35,932.40		35,932.40
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		257,079.69	74,980.54	204,016.05	278,996.59

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Description	Object Code	Est. Actuals	Current Budget Year		Total
		Prior Year	Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102	52,368.76	56,007.84		56,007.84
PERS	3201-3202	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	26,776.36	14,411.58	14,466.00	28,877.58
Health and Welfare Benefits	3401-3402	53,420.00	53,420.00		53,420.00
Unemployment Insurance	3501-3502	7,600.00	5,200.00	1,600.00	6,800.00
Workers' Compensation Insurance	3601-3602	9,910.00	9,910.00		9,910.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00
Total, Employee Benefits		150,075.12	138,949.42	16,066.00	155,015.42
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	16,000.00	0.00	16,000.00	16,000.00
Books and Other Reference Materials	4200	1,000.00	1,000.00		1,000.00
Materials and Supplies	4300	36,060.00	20,845.72	3,865.00	24,710.72
Noncapitalized Equipment	4400	54,000.00	0.00	25,323.06	25,323.06
Food	4700	38,620.00	0.00	27,679.89	27,679.89
Total, Books and Supplies		145,680.00	21,845.72	72,867.95	94,713.67
5. Services and Other Operating Expenditures					
Subagreements for Services	5100	0.00	0.00	0.00	0.00
Travel and Conferences	5200	12,000.00	4,500.00	7,500.00	12,000.00
Dues and Memberships	5300	10,605.00	10,944.20		10,944.20
Insurance	5400	26,500.00	29,500.00		29,500.00
Operations and Housekeeping Services	5500	22,632.00	0.00	21,500.00	21,500.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	88,297.28	59,646.84		59,646.84
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00
Professional/Consulting Services & Operating Expend.	5800	120,252.61	114,035.84		114,035.84
Communications	5900	5,832.67	6,019.31		6,019.31
Total, Services and Other Operating Expenditures		286,119.55	224,646.20	29,000.00	253,646.20
6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)					
Land and Improvements of Land	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
<i>Depreciation Expense (for full accrual basis only)</i>	6900	3,000.00	3,000.00		3,000.00
Total, Capital Outlay		3,000.00	3,000.00	0.00	3,000.00
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	110,000.00	110,000.00		110,000.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299				0.00
Transfer of Indirect Costs	7300-7399				0.00
Debt Service:					
Interest	7438				0.00
Principal	7439				0.00
Total, Other Outgo		110,000.00	110,000.00	0.00	110,000.00
8. TOTAL EXPENDITURES		1,265,169.97	866,656.32	362,771.00	1,229,427.32
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.					

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BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		127,092.03	322,651.68	0.00	322,651.68
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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				0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
		127,092.03	322,651.68	0.00	322,651.68
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	1,372,816.02	1,499,908.05		1,499,908.05
b. Adjustments/Restatements to Beginning Balance	9793, 9795				0.00
c. Adjusted Beginning Balance		1,372,816.02	1,499,908.05	0.00	1,499,908.05
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,499,908.05	1,822,559.73	0.00	1,822,559.73
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted	9740				0.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	37,955.00	36,882.81		36,882.81
Unassigned / Unappropriated Amount	9790	1,461,953.05	1,785,676.92	0.00	1,785,676.92