

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

CHARTER SCHOOL CERTIFICATION

Charter School Name: Three Rivers Charter
CDS #: 23-65565-0123737
Charter Approving Entity: Fort Bragg Unified
County: Mendocino
Charter #: 1275

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
Michelle Ebert	Wendy Boise	Susan Lefkowitz
Name	Name	Name
Director - External Fiscal Services	Chief Business Officer	Regional School Business Director
Title	Title	Title
707-467-5043	707-961-3517	951-694-3050
Telephone	Telephone	Telephone
mebert@mcoe.us	wboise@fbusd.us	slefkowitz@csmci.com
Email address	Email address	Email address

To the entity that approved the charter school:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)
Printed Name: Kim Morgan Title: Director

To the County Superintendent of Schools:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

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

To the Superintendent of Public Instruction:

2022-23 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
County Superintendent/Designee
(Original signature required)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2022 to June 30, 2023

Charter School Name: Three Rivers Charter
CDS #: 23-65565-0123737
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)

- X **Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 6910, 7438, 9400-9489, 9660-9669, 9796, and 9797)**
Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 6600, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	523,927.00		523,927.00
Education Protection Account State Aid - Current Year	8012	64,888.00		64,888.00
State Aid - Prior Years	8019	(6,000.00)		(6,000.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	354,564.00		354,564.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		937,379.00	0.00	937,379.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		38,900.18	38,900.18
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		33,653.37	33,653.37
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	140,362.87	140,362.87
Total, Federal Revenues		0.00	212,916.42	212,916.42
3. Other State Revenues				
Special Education - State	StateRev SE		0.00	0.00
All Other State Revenues	StateRev AO	135,482.83	117,524.84	253,007.67
Total, Other State Revenues		135,482.83	117,524.84	253,007.67
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	4,530.34	19,315.24	23,845.58
Total, Local Revenues		4,530.34	19,315.24	23,845.58
5. TOTAL REVENUES				
		1,077,392.17	349,756.50	1,427,148.67
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	208,887.03	19,163.70	228,050.73
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	71,931.24	0.00	71,931.24
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		280,818.27	19,163.70	299,981.97
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	93,027.74	67,227.57	160,255.31
Noncertificated Support Salaries	2200	0.00	51,592.58	51,592.58
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	32,760.82	0.00	32,760.82
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		125,788.56	118,820.15	244,608.71
3. Employee Benefits				
STRS	3101-3102	52,707.45	0.00	52,707.45
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	13,641.11	9,436.96	23,078.07

Health and Welfare Benefits	3401-3402	54,567.27	8,964.24	63,531.51
Unemployment Insurance	3501-3502	1,224.59	857.67	2,082.26
Workers' Compensation Insurance	3601-3602	6,246.06	1,812.94	8,059.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		128,386.48	21,071.81	149,458.29
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	15,478.59	15,478.59
Books and Other Reference Materials	4200	0.00	740.17	740.17
Materials and Supplies	4300	1,136.63	25,143.89	26,280.52
Noncapitalized Equipment	4400	566.26	44,853.60	45,419.86
Food	4700	0.00	44,910.44	44,910.44
Total, Books and Supplies		1,702.89	131,126.69	132,829.58
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	460.50	10,470.20	10,930.70
Dues and Memberships	5300	7,744.35	59.94	7,804.29
Insurance	5400	26,500.00	0.00	26,500.00
Operations and Housekeeping Services	5500	20,524.71	0.00	20,524.71
Rentals, Leases, Repairs, and Noncap. Improvements	5600	15,035.67	38,358.30	53,393.97
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	97,354.21	19,872.20	117,226.41
Communications	5900	11,854.19	0.00	11,854.19
Total, Services and Other Operating Expenditures		179,473.63	68,760.64	248,234.27
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
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	0.00	0.00	0.00
Amortization Expense - Lease Assets	6910	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	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		110,056.07	110,056.07
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	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	110,056.07	110,056.07
8. TOTAL EXPENDITURES		716,169.83	468,999.06	1,185,168.89
Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		361,222.34	(119,242.56)	241,979.78
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00

Less:					
2. Other Uses	7630-7699	0.00	0.00	0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(131,505.83)	131,505.83	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(131,505.83)	131,505.83	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		229,716.51	12,263.27	241,979.78	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	1,372,815.75	0.00	1,372,815.75	
b. Adjustments/Restatements	9793, 9795			0.00	
c. Adjusted Beginning Fund Balance /Net Position		1,372,815.75	0.00	1,372,815.75	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,602,532.26	12,263.27	1,614,795.53	
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 Others	9719			0.00	
b. Restricted	9740			0.00	
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		12,263.27	12,263.27	
c. Unrestricted Net Position	9790A	1,602,532.26	0.00	1,602,532.26	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110	1,837,195.07	0.00	1,837,195.07	
Fair Value Adjustment to Cash in County Treasury	9111	(33,480.00)	0.00	(33,480.00)	
In Banks	9120	185,730.33	12,263.27	197,993.60	
In Revolving Fund	9130	0.00	0.00	0.00	
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00	
Collections Awaiting Deposit	9140	0.00	0.00	0.00	
2. Investments	9150	0.00	0.00	0.00	
3. Accounts Receivable	9200	444.27	0.00	444.27	
4. Due from Grantor Governments	9290	189,329.65	0.00	189,329.65	
5. Stores	9320	0.00	0.00	0.00	
6. Prepaid Expenditures (Expenses)	9330	17,098.94	0.00	17,098.94	
7. Other Current Assets	9340	0.00	0.00	0.00	
8. Lease Receivable	9380	0.00	0.00	0.00	
9. Capital Assets (accrual basis only)	9400-9489	25,341.82	0.00	25,341.82	
10. TOTAL ASSETS		2,221,660.08	12,263.27	2,233,923.35	
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00	
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	
I. LIABILITIES					
1. Accounts Payable	9500	25,560.38	0.00	25,560.38	
2. Due to Grantor Governments	9590	211,938.69	0.00	211,938.69	
3. Current Loans	9640	0.00	0.00	0.00	
4. Unearned Revenue	9650	381,628.75	0.00	381,628.75	

5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
6. TOTAL LIABILITIES		619,127.82	0.00	619,127.82
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F2)		1,602,532.26	12,263.27	1,614,795.53

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	\$ 0.00	0.00	0.00
b. _____			0.00
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	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 except 3801-3802	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. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration	Brief Description i.e., COVID-19 (If no amounts, indicate "None")	Amount
a. NONE	NONE	0.00
b. _____		
c. _____		
d. _____		
TOTAL SUPPLEMENTAL EXPENDITURES (Should not be negative)		0.00

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

Results of this calculation will be used for comparison with 2021-22 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 2024-25.

a. Total Expenditures (B8)	1,185,168.89
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]	212,916.42
c. Subtotal of State & Local Expenditures [a minus b]	972,252.47
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	0.00
f. Less Supplemental Expenditures made as the result of a Presidentially	0.00

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

[c minus d minus e minus f]

\$ 972,252.47