

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

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

**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.

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.

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:

(  ) 2023/24 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: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Print Name: Kim Morgan Title: Director

To the County Superintendent of Schools:

(  ) 2023/24 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 \_\_\_\_\_ Title: \_\_\_\_\_

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

For Approving Entity:

Wendy Boise  
Name

Chief Business Officer  
Title

707-961-3517  
Phone

[wboise@fbusd.us](mailto:wboise@fbusd.us)  
E-mail

For Charter School:

Susan Lefkowitz  
Name

Regional School Business Director  
Title

951-694-3050  
Phone

[slefkowitz@csmci.com](mailto:slefkowitz@csmci.com)  
E-mail

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

\_\_\_\_\_  
District Advisor

\_\_\_\_\_  
Date

**CHARTER SCHOOL  
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM  
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(continued)  
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Charter Approving Entity: Fort Bragg Unified  
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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
1. LCFF Revenue Sources										
State Aid - Current Year	8011	523,540.00	-	523,540.00	129,484.00	-	129,484.00	465,994.00	-	465,994.00
Education Protection Account State Aid - Current Year	8012	249,820.12	-	249,820.12	-	-	-	202,228.20	-	202,228.20
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfer to Charter Schools In Lieu of Property Taxes	8096	386,440.88	-	386,440.88	120,148.00	-	120,148.00	345,611.80	-	345,611.80
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		1,159,801.00	-	1,159,801.00	249,632.00	-	249,632.00	1,013,834.00	-	1,013,834.00
2. Federal Revenues										
No Child Left Behind/Every Student Succeeds Act	8290	-	46,447.00	46,447.00	-	674.91	674.91	-	44,226.00	44,226.00
Special Education - Federal	8181, 8182	-	-	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	1,786.99	1,786.99	-	6,000.00	6,000.00
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8280-8299	-	131,326.00	131,326.00	-	27,253.97	27,253.97	-	183,536.00	183,536.00
Total, Federal Revenues		-	177,773.00	177,773.00	-	29,715.87	29,715.87	-	233,762.00	233,762.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	-	-	-	1,736.00	1,736.00	-	5,339.00	5,339.00
All Other State Revenues	StateRevAO	17,507.00	184,998.00	202,505.00	-	29,844.25	29,844.25	15,414.00	227,984.00	243,398.00
Total, Other State Revenues		17,507.00	184,998.00	202,505.00	-	31,580.25	31,580.25	15,414.00	233,323.00	248,737.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	12,000.00	-	12,000.00	60,092.17	-	60,092.17	65,880.00	-	65,880.00
Total, Local Revenues		12,000.00	-	12,000.00	60,092.17	-	60,092.17	65,880.00	-	65,880.00
5. TOTAL REVENUES										
		1,189,308.00	362,771.00	1,552,079.00	309,724.17	61,296.12	371,020.29	1,095,128.00	467,085.00	1,562,213.00
<b>B. EXPENDITURES</b>										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	215,953.69	40,821.00	256,774.69	67,938.84	5,226.52	73,165.36	235,473.00	44,852.00	280,325.00
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	77,280.75	-	77,280.75	26,268.78	-	26,268.78	81,000.00	-	81,000.00
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		293,234.44	40,821.00	334,055.44	94,207.62	5,226.52	99,434.14	316,473.00	44,852.00	361,325.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	39,048.14	150,083.25	189,131.39	21,379.23	15,229.67	36,608.90	39,565.75	150,083.25	189,649.00
Non-certificated Support Salaries	2200	-	53,932.80	53,932.80	6,539.40	19,693.64	26,233.04	13,078.80	42,371.20	55,450.00
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-	-	-	-	-
Clerical and Office Salaries	2400	35,932.40	-	35,932.40	9,080.52	-	9,080.52	34,256.00	-	34,256.00
Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-
Total, Non-certificated Salaries		74,980.54	204,016.05	278,996.59	36,999.15	34,923.31	71,922.46	86,900.55	192,454.45	279,355.00
3. Employee Benefits										
STRS	3101-3102	56,007.84	-	56,007.84	17,859.91	-	17,859.91	60,543.94	-	60,543.94
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	14,411.58	14,466.00	28,877.58	4,196.16	2,747.15	6,943.31	15,055.00	14,466.00	29,521.00
Health and Welfare Benefits	3401-3402	53,420.00	-	53,420.00	27,472.24	933.65	28,405.89	49,619.05	3,800.95	53,420.00
Unemployment Insurance	3501-3502	5,200.00	1,600.00	6,800.00	88.58	142.70	231.28	6,401.00	1,600.00	8,001.00
Workers' Compensation Insurance	3601-3602	9,910.00	-	9,910.00	8,748.00	-	8,748.00	9,910.00	-	9,910.00
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-

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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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		138,949.42	16,066.00	155,015.42	58,364.89	3,823.50	62,188.39	141,528.99	19,866.95	161,395.94
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	-	16,000.00	16,000.00	-	20,335.87	20,335.87	-	20,400.00	20,400.00
Books and Other Reference Materials	4200	1,000.00	-	1,000.00	-	948.55	948.55	-	1,000.00	1,000.00
Materials and Supplies	4300	20,845.72	3,865.00	24,710.72	2,420.83	14,251.22	16,672.05	4,841.66	23,274.34	28,116.00
Noncapitalized Equipment	4400	-	25,323.06	25,323.06	565.24	18,382.73	18,947.97	600.00	18,400.00	19,000.00
Food	4700	-	27,679.89	27,679.89	549.30	12,087.53	12,636.83	550.00	44,450.00	45,000.00
Total, Books and Supplies		21,845.72	72,867.95	94,713.67	3,535.37	66,005.90	69,541.27	5,991.66	107,524.34	113,516.00
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	4,500.00	7,500.00	12,000.00	909.91	2,711.91	3,621.82	1,000.00	11,500.00	12,500.00
Dues and Memberships	5300	10,944.20	-	10,944.20	201.45	395.00	596.45	7,600.00	400.00	8,000.00
Insurance	5400	29,500.00	-	29,500.00	22,577.00	-	22,577.00	29,500.00	-	29,500.00
Operations and Housekeeping Services	5500	-	21,500.00	21,500.00	933.58	8,251.78	9,185.36	1,000.00	20,500.00	21,500.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	59,646.84	-	59,646.84	1,733.39	-	1,733.39	49,758.00	10,889.00	60,647.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	114,035.84	-	114,035.84	46,252.12	13,255.77	59,507.89	64,499.74	57,598.26	122,098.00
Communications	5900	6,019.31	-	6,019.31	677.07	-	677.07	4,519.31	1,500.00	6,019.31
Total, Services and Other Operating Expenditures		224,646.20	29,000.00	253,646.20	73,284.52	24,614.46	97,898.98	157,877.05	102,387.26	260,264.31
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)</b>										
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	3,000.00	-	3,000.00	-	-	-	2,657.00	-	2,657.00
Amorization Expense-Lease Assets	6910	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		3,000.00	-	3,000.00	-	-	-	2,657.00	-	2,657.00
<b>7. Other Outgo</b>										
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	110,000.00	-	110,000.00	-	-	-	110,000.00	-	110,000.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		110,000.00	-	110,000.00	-	-	-	110,000.00	-	110,000.00
<b>8. TOTAL EXPENDITURES</b>		866,656.32	362,771.00	1,229,427.32	266,391.55	134,593.69	400,985.24	821,428.25	467,085.00	1,288,513.25
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		322,651.68	-	322,651.68	43,332.62	(73,297.57)	(29,964.95)	273,699.75	-	273,699.75

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First Interim Report - Detail**

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 (continued) \_\_\_\_\_  
 CDS #: 23-65565-0123737  
 Charter Approving Entity: Fort Bragg Unified  
 County: Mendocino  
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 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	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-	(73,297.57)	73,297.57	-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	(73,297.57)	73,297.57	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		322,651.68	-	322,651.68	(29,964.95)	-	(29,964.95)	273,699.75	-	273,699.75
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	1,499,908.05	-	1,499,908.05	1,602,532.26	12,263.27	1,614,795.53	1,602,532.26	12,263.27	1,614,795.53
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		1,499,908.05	-	1,499,908.05	1,602,532.26	12,263.27	1,614,795.53	1,602,532.26	12,263.27	1,614,795.53
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,822,559.73	-	1,822,559.73	1,572,567.31	12,263.27	1,584,830.58	1,876,232.01	12,263.27	1,888,495.28
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			-			-			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	36,882.81		36,882.81			-	38,665.69		38,665.69
Unassigned/Unappropriated Amount	9790	1,785,676.92	-	1,785,676.92	1,572,567.31	12,263.27	1,584,830.58	1,837,566.32	12,263.27	1,849,829.59

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 (continued)  
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 County: Mendocino  
 Charter #: 1275  
 Fiscal Year: 2023/24

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)
<b>A. REVENUES</b>						
<b>1. LCFF Revenue Sources</b>						
State Aid - Current Year	8011	523,540.00	129,484.00	465,994.00	(57,546.00)	-10.99%
Education Protection Account State Aid - Current Year	8012	249,820.12	-	202,228.20	(47,591.92)	-19.05%
State Aid - Prior Years	8019	-	-	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	386,440.88	120,148.00	345,611.80	(40,829.08)	-10.57%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		1,159,801.00	249,632.00	1,013,834.00	(145,967.00)	-12.59%
<b>2. Federal Revenues</b>						
No Child Left Behind/Every Student Succeeds Act	8290	46,447.00	674.91	44,226.00	(2,221.00)	-4.78%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	1,786.99	6,000.00	6,000.00	New
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	131,326.00	27,253.97	183,536.00	52,210.00	39.76%
Total, Federal Revenues		177,773.00	29,715.87	233,762.00	55,989.00	31.49%
<b>3. Other State Revenues</b>						
Special Education - State	StateRevSE	-	1,736.00	5,339.00	5,339.00	New
All Other State Revenues	StateRevAO	202,505.00	29,844.25	243,398.00	40,893.00	20.19%
Total, Other State Revenues		202,505.00	31,580.25	248,737.00	46,232.00	22.83%
<b>4. Other Local Revenues</b>						
All Other Local Revenues	LocalRevAO	12,000.00	60,092.17	65,880.00	53,880.00	449.00%
Total, Local Revenues		12,000.00	60,092.17	65,880.00	53,880.00	449.00%
<b>5. TOTAL REVENUES</b>		<b>1,552,079.00</b>	<b>371,020.29</b>	<b>1,562,213.00</b>	<b>10,134.00</b>	<b>0.65%</b>
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	256,774.69	73,165.36	280,325.00	23,550.31	9.17%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	77,280.75	26,268.78	81,000.00	3,719.25	4.81%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		334,055.44	99,434.14	361,325.00	27,269.56	8.16%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	189,131.39	36,608.90	189,649.00	517.61	0.27%
Non-certificated Support Salaries	2200	53,932.80	26,233.04	55,450.00	1,517.20	2.81%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	35,932.40	9,080.52	34,256.00	(1,676.40)	-4.67%
Other Non-certificated Salaries	2900	-	-	-	-	-
Total, Non-certificated Salaries		278,996.59	71,922.46	279,355.00	358.41	0.13%
<b>3. Employee Benefits</b>						
STRS	3101-3102	56,007.84	17,859.91	60,543.94	4,536.11	8.10%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	28,877.58	6,943.31	29,521.00	643.42	2.23%
Health and Welfare Benefits	3401-3402	53,420.00	28,405.89	53,420.00	-	0.00%
Unemployment Insurance	3501-3502	6,800.00	231.28	8,001.00	1,201.00	17.66%
Workers' Compensation Insurance	3601-3602	9,910.00	8,748.00	9,910.00	-	0.00%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		155,015.42	62,188.39	161,395.94	6,380.53	4.12%
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	16,000.00	20,335.87	20,400.00	4,400.00	27.50%
Books and Other Reference Materials	4200	1,000.00	948.55	1,000.00	-	0.00%
Materials and Supplies	4300	24,710.72	16,672.05	28,116.00	3,405.28	13.78%
Noncapitalized Equipment	4400	25,323.06	18,947.97	19,000.00	(6,323.06)	-24.97%
Food	4700	27,679.89	12,636.83	45,000.00	17,320.11	62.57%
Total, Books and Supplies		94,713.67	69,541.27	113,516.00	18,802.33	19.85%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	-

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

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

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)
Travel and Conferences	5200	12,000.00	3,621.82	12,500.00	500.00	4.17%
Dues and Memberships	5300	10,944.20	596.45	8,000.00	(2,944.20)	-26.90%
Insurance	5400	29,500.00	22,577.00	29,500.00	-	0.00%
Operations and Housekeeping Services	5500	21,500.00	9,185.36	21,500.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	59,646.84	1,733.39	60,647.00	1,000.16	1.68%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	114,035.84	59,507.89	122,098.00	8,062.16	7.07%
Communications	5900	6,019.31	677.07	6,019.31	(0.00)	0.00%
Total, Services and Other Operating Expenditures		253,646.20	97,898.98	260,264.31	6,618.11	2.61%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
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	3,000.00	-	2,657.00	(343.00)	-11.43%
Amorization Expense-Lease Assets	6910	-	-	-	-	-
Total, Capital Outlay		3,000.00	-	2,657.00	(343.00)	-11.43%
<b>7. Other Outgo</b>						
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	110,000.00	-	110,000.00	-	0.00%
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-
Debt Service:						
Interest	7438	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		110,000.00	-	110,000.00	-	0.00%
<b>8. TOTAL EXPENDITURES</b>		1,229,427.32	400,985.24	1,288,513.25	59,085.94	4.81%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		322,651.68	(29,964.95)	273,699.75	(48,951.94)	-15.17%
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		-	-	-	-	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		322,651.68	(29,964.95)	273,699.75	(48,951.94)	-15.17%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,499,908.05	1,614,795.53	1,614,795.53	114,887.48	7.66%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-
c. Adjusted Beginning Balance		1,499,908.05	1,614,795.53	1,614,795.53		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,822,559.73	1,584,830.58	1,888,495.28		
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	-	-	-	-	-
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-
d. Assigned						

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

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

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)
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	36,882.81	-	38,665.69	1,782.88	4.83%
Unassigned/Unappropriated Amount	9790	1,785,676.92	1,584,830.58	1,849,829.59	64,152.67	3.59%

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

Charter School Name: Three Rivers Charter  
 (continued) \_\_\_\_\_  
 CDS #: 23-65565-0123737  
 Charter Approving Entity: Fort Bragg Unified  
 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 Revenue Sources						
State Aid - Current Year	8011	465,994.00	0.00	465,994.00	516,776.00	544,408.00
Education Protection Account State Aid - Current Year	8012	202,228.20	0.00	202,228.20	248,844.14	269,674.14
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	345,611.80	0.00	345,611.80	384,264.86	384,264.86
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		1,013,834.00	0.00	1,013,834.00	1,149,885.00	1,198,347.00
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	44,226.00	44,226.00	44,226.00	44,226.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	6,000.00	6,000.00	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	183,536.00	183,536.00	0.00	0.00
Total, Federal Revenues		0.00	233,762.00	233,762.00	44,226.00	44,226.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	5,339.00	5,339.00	0.00	0.00
All Other State Revenues	StateRevAO	15,414.00	227,984.00	243,398.00	206,967.43	206,968.43
Total, Other State Revenues		15,414.00	233,323.00	248,737.00	206,967.43	206,968.43
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	65,880.00	0.00	65,880.00	12,000.00	12,000.00
Total, Local Revenues		65,880.00	0.00	65,880.00	12,000.00	12,000.00
5. TOTAL REVENUES						
		1,095,128.00	467,085.00	1,562,213.00	1,413,078.43	1,461,541.43
<b>B. EXPENDITURES</b>						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	235,473.00	44,852.00	280,325.00	287,345.00	294,575.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	81,000.00	0.00	81,000.00	83,430.00	85,932.90
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		316,473.00	44,852.00	361,325.00	370,775.00	380,507.90
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	39,565.75	150,083.25	189,649.00	190,743.00	191,870.00
Non-certificated Support Salaries	2200	13,078.80	42,371.20	55,450.00	55,905.60	56,375.28
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	34,256.90	0.00	34,256.90	34,256.90	34,256.90
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		86,900.55	192,454.45	279,355.00	280,904.60	282,501.28

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	60,543.94	0.00	60,543.94	62,348.80	64,207.81
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	15,055.00	14,466.00	29,521.00	29,777.00	30,041.00
Health and Welfare Benefits	3401-3402	49,619.05	3,800.95	53,420.00	53,420.00	53,420.00
Unemployment Insurance	3501-3502	6,401.00	1,600.00	8,001.00	7,600.00	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		141,528.99	19,866.95	161,395.94	163,055.80	164,378.81
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	20,400.00	20,400.00	16,000.00	16,000.00
Books and Other Reference Materials	4200	0.00	1,000.00	1,000.00	1,000.00	1,000.00
Materials and Supplies	4300	4,841.66	23,274.34	28,116.00	28,284.00	28,459.00
Noncapitalized Equipment	4400	600.00	18,400.00	19,000.00	27,000.00	27,000.00
Food	4700	550.00	44,450.00	45,000.00	45,000.00	45,000.00
Total, Books and Supplies		5,991.66	107,524.34	113,516.00	117,284.00	117,459.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	1,000.00	11,500.00	12,500.00	12,000.00	12,000.00
Dues and Memberships	5300	7,600.00	400.00	8,000.00	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	1,000.00	20,500.00	21,500.00	21,965.06	22,659.15
Rentals, Leases, Repairs, and Noncap. Improvements	5600	49,758.00	10,889.00	60,647.00	61,532.00	63,476.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	64,499.74	57,598.26	122,098.00	125,525.00	128,148.00

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

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

Communications	5900	4,519.31	1,500.00	6,019.31	6,209.52	6,405.74
Total, Services and Other Operating Expenditures		157,877.05	102,387.26	260,264.31	271,021.62	276,836.70
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
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	2,657.00	0.00	2,657.00	2,657.00	2,657.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		2,657.00	0.00	2,657.00	2,657.00	2,657.00
<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	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
<b>8. TOTAL EXPENDITURES</b>		821,428.25	467,085.00	1,288,513.25	1,315,698.02	1,334,340.69
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		273,699.75	0.00	273,699.75	97,380.41	127,200.74

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
<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
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		273,699.75	0.00	273,699.75	97,380.41	127,200.74
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	1,602,532.26	12,263.27	1,614,795.53	1,888,495.28	1,985,875.69
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,602,532.26	12,263.27	1,614,795.53	1,888,495.28	1,985,875.69
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,876,232.01	12,263.27	1,888,495.28	1,985,875.69	2,113,076.43
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	0.00	0.00	0.00	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	9799	38,665.69	0.00	38,665.69	39,481.23	40,040.51
Unassigned/Unappropriated Amount	9790	1,837,566.32	12,263.27	1,849,829.59	1,946,394.46	2,073,035.92