

CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM

CHARTER SCHOOL CERTIFICATION

Charter School Name: Three Rivers Charter
(name continued) _____
CDS #: 23-65565-0123737
Charter Approving Entity: Fort Bragg Unified
County: Mendocino
Charter #: 1275
Fiscal Year: 2024-25

To the entity that approved the charter school:

(x) 2024-25 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved by the governing board of the charter school, it includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP), 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:

(x) 2024-25 CHARTER SCHOOL BUDGET 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 BUDGET, please contact:

For Approving Entity:

Wendy Boise
Name
Chief Business Officer
Title
707-961-3517
Telephone
wboise@fbusd.us
E-mail address

For Charter School:

Susan Lefkowitz
Name
Regional School Business Director
Title
951-694-3050
Telephone
slefkowitz@csmci.com
E-mail address

(_____) 2024-25 CHARTER SCHOOL BUDGET FINANCIAL REPORT -- ALTERNATIVE FORM: This report verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
ACOE District Advisor

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Three Rivers Charter
 (name continued) _____
 CDS #: 23-65565-0123737
 Charter Approving Entity: Fort Bragg Unified
 County: Mendocino
 Charter #: 1275
 Budgeting Period: 2024-25

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	443,888.00	476,113.00	0.00	476,113.00
Education Protection Account State Aid - Current Year	8012	173,473.00	200,998.15	0.00	200,998.15
State Aid - Prior Years	8019	(2,510.00)	0.00	0.00	0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	369,842.00	414,629.85		414,629.85
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00
Total, LCFF Sources		984,693.00	1,091,741.00	0.00	1,091,741.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	44,226.00		44,226.00	44,226.00
Special Education - Federal	8181, 8182	0.00		0.00	0.00
Child Nutrition - Federal	8220	22,021.00		23,000.00	23,000.00
Donated Food Commodities	8221	0.00		0.00	0.00
Other Federal Revenues	8110, 8260-8299	183,536.00		0.00	0.00
Total, Federal Revenues		249,783.00	0.00	67,226.00	67,226.00
3. Other State Revenues					
Special Education - State	StateRevSE	5,207.00		5,207.00	5,207.00
All Other State Revenues	StateRevAO	214,466.00	53,312.38	153,062.60	206,374.98
Total, Other State Revenues		219,673.00	53,312.38	158,269.60	211,581.98
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	99,318.00	12,000.00	0.00	12,000.00
Total, Local Revenues		99,318.00	12,000.00	0.00	12,000.00
5. TOTAL REVENUES					
		1,553,467.00	1,157,053.38	225,495.60	1,382,548.98
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	269,858.00	252,118.00	27,676.00	279,794.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	81,000.00	83,430.00	0.00	83,430.00
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00
Total, Certificated Salaries		350,858.00	335,548.00	27,676.00	363,224.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	185,229.00	113,611.36	77,022.72	190,634.08
Non-certificated Support Salaries	2200	55,449.60	0.00	57,869.44	57,869.44
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	34,256.00	36,880.00	0.00	36,880.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		274,934.60	150,491.36	134,892.16	285,383.52

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Three Rivers Charter
(name continued) _____

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102	60,543.94	58,897.55	4,857.87	63,755.42
PERS	3201-3202	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	28,374.50	16,377.59	10,721.00	27,098.59
Health and Welfare Benefits	3401-3402	53,420.00	49,350.00	4,070.00	53,420.00
Unemployment Insurance	3501-3502	8,403.00	6,527.00	3,461.00	9,988.00
Workers' Compensation Insurance	3601-3602	9,910.00	2,430.04	813.00	3,243.04
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		160,651.45	133,582.18	23,922.87	157,505.05
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	21,900.00	20,000.00	0.00	20,000.00
Books and Other Reference Materials	4200	1,000.00	1,000.00	0.00	1,000.00
Materials and Supplies	4300	31,116.00	24,117.98	7,166.28	31,284.26
Noncapitalized Equipment	4400	26,061.00	22,000.00	10,000.00	32,000.00
Food	4700	49,000.00	0.00	55,000.00	55,000.00
Total, Books and Supplies		129,077.00	67,117.98	72,166.28	139,284.26
5. Services and Other Operating Expenditures					
Subagreements for Services	5100	0.00	0.00	0.00	0.00
Travel and Conferences	5200	12,500.00	12,000.00	0.00	12,000.00
Dues and Memberships	5300	1,500.00	1,500.00	0.00	1,500.00
Insurance	5400	29,500.00	32,500.00	0.00	32,500.00
Operations and Housekeeping Services	5500	25,888.00	29,387.68	0.00	29,387.68
Rentals, Leases, Repairs, and Noncap. Improvements	5600	68,266.00	69,296.57	0.00	69,296.57
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00
Professional/Consulting Services & Operating Expend.	5800	135,376.00	137,446.03	0.00	137,446.03
Communications	5900	2,500.00	2,500.00	0.00	2,500.00
Total, Services and Other Operating Expenditures		275,530.00	284,630.28	0.00	284,630.28
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
Depreciation Expense (for full accrual basis only)	6900	2,657.00	2,657.00	0.00	2,657.00
Total, Capital Outlay		2,657.00	2,657.00	0.00	2,657.00
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	0.00	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		1,303,708.05	1,084,026.80	258,657.31	1,342,684.11
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.					

CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM

Charter School Name: Three Rivers Charter

(name continued)

BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		249,758.95	73,026.58	(33,161.71)	39,864.87
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**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Three Rivers Charter
(name continued) _____

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
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		(33,161.71)	33,161.71	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(33,161.71)	33,161.71	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
		249,758.95	39,864.87	0.00	39,864.87
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	1,614,795.53	1,875,854.75	0.00	1,875,854.75
b. Adjustments/Restatements to Beginning Balance	9793, 9795	11,300.27			0.00
c. Adjusted Beginning Balance		1,626,095.80	1,875,854.75	0.00	1,875,854.75
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,875,854.75	1,915,719.62	0.00	1,915,719.62
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	39,111.24	40,280.52		40,280.52
Unassigned / Unappropriated Amount	9790	1,836,743.51	1,875,439.10	0.00	1,875,439.10

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

Charter School Name: Three Rivers Charter
 (name continued) _____
 CDS #: 23-65565-0123737
 Charter Approving Entity: Fort Bragg Unified
 County: Mendocino
 Charter #: 1275
 Fiscal Year: 2024-25

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 2024-25			Totals for 2025-26	Totals for 2026-27
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	476,113.00	0.00	476,113.00	491,847.00	514,282.00
Education Protection Account State Aid - Current Year	8012	200,998.15	0.00	200,998.15	219,035.15	238,552.15
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	414,629.85	0.00	414,629.85	414,629.85	414,629.85
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		1,091,741.00	0.00	1,091,741.00	1,125,512.00	1,167,464.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	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	23,000.00	23,000.00	23,000.00	23,000.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	67,226.00	67,226.00	67,226.00	67,226.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	5,207.00	5,207.00	5,363.21	5,524.11
All Other State Revenues	StateRevAO	53,312.38	153,062.60	206,374.98	208,757.51	204,359.52
Total, Other State Revenues		53,312.38	158,269.60	211,581.98	214,120.72	209,883.63
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	12,000.00	0.00	12,000.00	12,360.00	12,730.80
Total, Local Revenues		12,000.00	0.00	12,000.00	12,360.00	12,730.80
5. TOTAL REVENUES						
		1,157,053.38	225,495.60	1,382,548.98	1,419,218.72	1,457,304.43
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	252,118.00	27,676.00	279,794.00	288,187.82	296,833.45
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	83,430.00	0.00	83,430.00	85,932.90	88,510.89
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		335,548.00	27,676.00	363,224.00	374,120.72	385,344.34
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	113,611.36	77,022.72	190,634.08	196,353.10	202,243.70
Non-certificated Support Salaries	2200	0.00	57,869.44	57,869.44	59,605.52	61,393.69
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	36,880.00	0.00	36,880.00	37,986.40	39,125.99
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		150,491.36	134,892.16	285,383.52	293,945.03	302,763.38

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

Charter School Name: Three Rivers Charter
(name continued) _____

Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	58,897.55	4,857.87	63,755.42	65,668.08	67,638.12
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	16,377.59	10,721.00	27,098.59	27,911.54	28,748.89
Health and Welfare Benefits	3401-3402	49,350.00	4,070.00	53,420.00	55,022.60	56,673.28
Unemployment Insurance	3501-3502	6,527.00	3,461.00	9,988.00	10,287.64	10,596.27
Workers' Compensation Insurance	3601-3602	2,430.04	813.00	3,243.04	3,340.33	3,440.54
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		133,582.18	23,922.87	157,505.05	162,230.19	167,097.10
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	20,000.00	0.00	20,000.00	20,600.00	21,218.00
Books and Other Reference Materials	4200	1,000.00	0.00	1,000.00	1,030.00	1,060.90
Materials and Supplies	4300	24,117.98	7,166.28	31,284.26	32,222.79	33,189.48
Noncapitalized Equipment	4400	22,000.00	10,000.00	32,000.00	27,810.00	28,644.30
Food	4700	0.00	55,000.00	55,000.00	56,650.00	58,349.50
Total, Books and Supplies		67,117.98	72,166.28	139,284.26	138,312.79	142,462.18
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	12,000.00	0.00	12,000.00	12,360.00	12,730.80
Dues and Memberships	5300	1,500.00	0.00	1,500.00	1,545.00	1,591.35
Insurance	5400	32,500.00	0.00	32,500.00	33,475.00	34,479.25
Operations and Housekeeping Services	5500	29,387.68	0.00	29,387.68	30,269.31	31,177.39
Rentals, Leases, Repairs, and Noncap. Improvements	5600	69,296.57	0.00	69,296.57	71,375.46	73,516.73
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	137,446.03	0.00	137,446.03	141,569.41	145,816.49
Communications	5900	2,500.00	0.00	2,500.00	2,575.00	2,652.25
Total, Services and Other Operating Expenditures		284,630.28	0.00	284,630.28	293,169.18	301,964.26
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
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	2,657.00	0.00	2,657.00	2,736.71	2,818.81
Total, Capital Outlay		2,657.00	0.00	2,657.00	2,736.71	2,818.81
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	113,300.00	116,699.00
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	113,300.00	116,699.00
8. TOTAL EXPENDITURES		1,084,026.80	258,657.31	1,342,684.11	1,377,814.62	1,419,149.07
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		73,026.58	(33,161.71)	39,864.87	41,404.10	38,155.36

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

Charter School Name: Three Rivers Charter
(name continued) _____

Description	Object Code	FY 2024-25			Totals for 2025-26	Totals for 2026-27
		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	(33,161.71)	33,161.71	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(33,161.71)	33,161.71	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		39,864.87	0.00	39,864.87	41,404.10	38,155.36
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,875,854.75	0.00	1,875,854.75	1,915,719.62	1,957,123.73
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,875,854.75	0.00	1,875,854.75	1,915,719.62	1,957,123.73
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,915,719.62	0.00	1,915,719.62	1,957,123.73	1,995,279.08
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	40,280.52	0.00	40,280.52	41,334.44	42,574.47
Undesignated / Unappropriated Amount	9790	1,875,439.10	0.00	1,875,439.10	1,915,789.29	1,952,704.61