



Three Rivers Charter School

Regular Board Meeting

Date and Time

Tuesday February 15, 2022 at 5:30 PM PST

Location

Join Zoom Meeting

<https://us02web.zoom.us/j/86282301134?pwd=T3MrREtjbGFsRFFOZkw3R2UrRzJxUT09>

Meeting ID: 862 8230 1134

Passcode: trcs

This Board meeting is being held virtually. The agenda provides any citizen an opportunity to directly address the Board under the section entitled "Community Comment" on any item under the subject matter jurisdiction of the Board that is not on the agenda. The Public will be provided an opportunity to address the Board on agenda items before or during the Board's deliberation. Each public member will have 3 minutes for comment. Members who wish to comment may use the "raise hand" option. To request a matter within the jurisdiction of the Board be placed on the agenda of a regular meeting, please submit your request in writing to the School Director or Board President at least 10 days before the scheduled meeting date.. In compliance with Government Code section 54954.2(a) Three Rivers Charter School will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact the school at (707) 964-1128 at least 72 hours prior to the meeting. The Board reserves the right to mute or remove a member of the public for inappropriate behavior which is disruptive.

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Meeting ID: 862 8230 1134

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Agenda

	Purpose	Presenter	Time
I. Opening Items			5:30 PM
Opening items			
A. Call the Meeting to Order		Jade Tippett	1 m
B. Record Attendance and Guests		Jaime Ries	2 m
C. Changes to the Agenda?	Discuss	Jade Tippett	2 m
II. Community Comment			5:35 PM
A. Community Comment	Discuss	Jade Tippett	20 m
Each person wanting to speak may have 3 minutes to make their statements. The Board will not comment unless it is to quickly clarify a procedure, process or policy.			
III. Reports			5:55 PM
A. Teachers Write-Ups	Discuss	Kim Morgan	5 m
B. Director's Report	Discuss	Kim Morgan	20 m
C. Financial Reports	Discuss	Jade Tippett	10 m
IV. Discussion and Action Items			6:30 PM
Topics for discussion and possible actions.			
A. Approve Minutes	Approve Minutes	Jade Tippett	2 m
Approve Minutes from January 25th Special Board Meeting			
Approve minutes for Special Board Meeting on January 25, 2022			
B. Approve Minutes	Approve Minutes	Jade Tippett	2 m
Minutes from Jan. 18th Regular Meeting			
Approve minutes for Regular Board Meeting on January 18, 2022			
C. Approve Minutes	Approve Minutes	Kim Morgan	2 m
Approve Minutes from August Regular Board Meeting			
Approve minutes for Regular Board Meeting on August 17, 2021			

	Purpose	Presenter	Time
D. Determination of Live or Remote Meeting	Vote	Kim Morgan	10 m

As per AB 361 the board shall determine, by unanimous vote every 30 days, whether meeting in person is puts the health of attendees at risk during the declared state of emergency.

[State of Emergency Proclamation- Order N-12-21](#)

[Continuation of Emergency Proclamation until March 31, 2022- Order N-21-21](#)

[CDPH Social Distancing Requirement](#)

[Mendocino County Recommendation Regarding Continued Remote Public Meetings of Governmental Bodies](#)

E. 2021-22 LCAP Update Presentation	Discuss	Kim Morgan	20 m
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View presentation of mid year outcome data/metrics and mid year implementation and expenditures for planned actions in the 21-22 Local Control Accountability Plan (LCAP).
Review 2022 Supplement to Annual Update for 21-22 LCAP.

F. Approve 2022-2023 Academic Calendar	Vote	Kim Morgan	10 m
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Approve academic calendar for next year.

G. Approve Covid Protocols	Vote	Kim Morgan	15 m
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Board members to approve proposed revised Covid-19 Protocols.

H. Certify 2020-2021 Audit Report	Vote	Kim Morgan	10 m
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V. Closed Session 7:41 PM

A. Facilities Proposal Negotiations (54954.5)	Discuss	Kim Morgan	15 m
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Discuss development of proposal for facility improvements.

VI. Disclosure of Actions Taken During Closed Session 7:56 PM

A. Closed Session Action Items	FYI	Jade Tippet	5 m
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VII. Closing Items 8:01 PM

A. Adjourn Meeting	FYI	Jade Tippet	1 m
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Coversheet

Teachers Write-Ups

Section: III. Reports
Item: A. Teachers Write-Ups
Purpose: Discuss
Submitted by:
Related Material: Teacher reports 2.15.22.pdf

Maria Gibson- Grades 1&2

Good afternoon Board Members,

Our morning meetings are discussing the REACH goal of hard work as well as working on our daily practices of counting money and vocabulary.

The ELA centers are choral reading from the reading A-Z program with Ms. B reading the non-fiction book (Level L) Chichen Itza, (Level K) fiction book The Five Brothers and the decodable text for the words with a long /u/ and silent e “No More Sad Tunes.”

In the writing center with Ms. Brinks In Group 3, we are now trying to write 2 paragraphs!! Group 2 is 1 paragraph and Group 1 is writing using sight word mini books and sentence frames. Phonological awareness is working on words with the long /u/ and silent e word patterns. In the Wit & Wisdom curriculum we are enjoying the module called The American West. We are currently in the process of reading Journey of a pioneer!! This book describes the Oregon Trail from the perspective of a girl called Olivia and a diary account.

We are now on Unit 6 in the Math Bridges Curriculum . First Grade students are working on story problems using penguins and measuring height. Second Grade students are looking at fractions, in particular $\frac{1}{4}$.

In social studies we are looking at civics, singing songs, looking at the Great Seal, Statue of Liberty and Mount Rushmore. In science we are looking at the unit about different types of materials and how objects are made. This includes inventions and creating your own invention!!

Art occurs every Thursday. We will be creating designs on face masks this week to imitate the native american indian designs from our Wit & Wisdom curriculum.

Mrs. Gibson

Natalie Shoptaw- Grades 3&4

This month:

PowerSchool conducted a large update and some of our settings seem altered. This created report card havoc requiring time-consuming workarounds. We will be working on refining this so that semester 2 report cards run more smoothly. Semester 1 report cards went out.

Students are reading George vs. George in ELA which looks at both perspectives of the American Revolution, along with impact to Native Americans. Because we have been/are using the Liberty's Kids cartoons as social studies lessons, students are really enjoying the reading. The students bring big background knowledge with them, and are getting a lot out of this very dense and challenging text.

Students are moving into fractions now, although I've created a system of circling back weekly to briefly work on skills needed to narrow gaps from the 1.5 year remote learning period.

Dani Krebs- Grades 5&6

Hello everyone. The 5th/6th grade class is full of very enthusiastic students with a lot of varied interests. They are a lot of fun to teach because they are always bringing new ideas to discussions and activities. In science we are learning about the sky and space, and we will be making a solar system project in the near future. Today the students created their own planets and whether it is habitable or not, and they are all excited to share their planets with the class. In ELA we are learning about the hardships that early colonists faced when coming to the New World, and how they interacted with each other and the Native Americans. We are reading *Blood on the River* to help our understanding of the events during this time. Both the 5th and 6th graders are learning about fractions in math, and the 5th graders are using manipulatives to give them a physical representation of a fraction.

On Fridays we started playing this interactive game called Cataclysm in which the students work in tribes to solve a mystery. To solve this mystery, not only do the students have to work together, but they have to make decisions that affect their rewards for the game. So it is teaching them how their decisions affect their lives. They also have to solve puzzles and write down their thoughts. There is also a "market" where they can barter and trade for supplies and they are learning about supply and demand. The students love it! I also enjoy leading them through this on Fridays.

Due to the students participation in the "Change Challenge," I am going to give the students a pizza party even though we did not win. But our jug had the most money in it!

Until next time.

Mike Lang- Grades 7&8

We're excited to be working hard into February on all of our class subjects.

We recently learned some Camouflage and Fibonacci Art, a blend of a Mathematics sequence and art skills. We also began our Spring Investment Project and had our first opportunity to track, buy and sell our stocks.

Our class will be wrapping up our *Hatchet* novel study this week and have learned some key concepts in figurative language and literacy, as well as practiced our writing skills. We're going to be starting a new novel after the February break to continue our short novel series.

We did great work at navigating our introductory Algebra concepts over the past weeks. We've come full circle, cycling back to our graphing skills from the first semester. This class does a great job of decomposing mathematical equations and working through difficult problems.

Our Health class is approaching our California Sexual and Reproductive Health unit. Families were provided an opportunity this past Friday to opt out their students, should they so choose. In P.E., we learned how to line dance these past couple of weeks (I encourage you to play Footloose for the students) and will be learning some other dance moves/routines throughout the month. We also had the opportunity to conduct a decomposition experiment on apple slices in Science.

Lastly, we are approaching the War of 1812 in History and are following the expansion of the United States. We just finished learning about the Louisiana Purchase and Lewis and Clark's first expedition west. We will be learning about the Civil War beginning in March.

Coversheet

Director's Report

Section:	III. Reports
Item:	B. Director's Report
Purpose:	Discuss
Submitted by:	
Related Material:	Director's Report 2.15.22.pdf

Director's Report February 15, 2022

- **Programs, Events, Highlights**
 - February Break next week
 - Afterschool soccer beginning this month
 - Fantastically Fun & Fascinating Fridays with Sue Magoo
 - Website!!
 - Potential additional aide for 5-6 class
 - Planned Parenthood human development curriculum

- **Covid Update**
 - Testing- school and home tests
 - Protocols to be discussed
 - Case totals (students and staff) since the beginning of January: 15 cases

- **Administrative**
 - 2nd Interim Budget coming March 15th
 - Teacher Observation & Evaluations complete
 - 700 Forms

Coversheet

Financial Reports

Section:	III. Reports
Item:	C. Financial Reports
Purpose:	Discuss
Submitted by:	
Related Material:	BalanceSheetDetail2022-01 (1).pdf TreasurersReport2022-02-15.pdf

Three Rivers Charter

January 2022

Segment Name	Filter Applied
Object	All
Restriction	All
Location	All
Lcp	All
Goal	All
Function	All
Fund	All

Group Description	Account	Account Description	
Liquidity Ratio			68.4
Assets			
Current Assets			
Cash	62-0000-0000-0000-9120-010-000	Cash in Bank(s) xxx7725	\$200,512
Cash	62-0000-0000-0000-9125-020-000	Cash in County Treasury Account	\$1,159,934
Cash	62-0000-0000-0000-9126-020-000	Cash in Booster Club Account xxx6247	\$19,857
Accounts Receivables	62-0000-0000-0000-9290-020-000	Due from Grantor Governments	\$4,931
Total Current Assets			<i>\$1,385,235</i>
Fixed Assets			
Buildings and Improvements	62-0000-0000-0000-9420-020-000	Building/Leasehold Improvements	\$11,297
Furniture and Fixtures	62-0000-0000-0000-9440-020-000	Furniture Fixtures and Equipment	\$12,853
Accumulated Depreciation	62-0000-0000-0000-9425-020-000	Accumulated Depreciation - Building/Leasehold Improvements	(\$11,297)
Accumulated Depreciation	62-0000-0000-0000-9445-020-000	Accumulated Depreciation - Furniture, Fixtures & Equipment	(\$12,853)
Total Fixed Assets			-

Three Rivers Charter

January 2022

Other Assets			
Total Other Assets			-
Total Assets			\$1,385,235
Liabilities And Net Assets			
Current Liabilities			
Accounts Payable	62-0000-0000-0000-9500-010-000	Accounts Payable-System	\$2,302
Accounts Payable	62-0000-0000-0000-9506-020-000	Credit Card Payables	(\$963)
Accounts Payable	62-0000-0000-0000-9590-020-000	Due to Grantor Government	\$38
Accrued Salaries, Payroll Taxes, Postemployment Benefits	62-0000-0000-0000-9501-020-000	Accrued Salaries	\$12,733
Accrued Salaries, Payroll Taxes, Postemployment Benefits	62-0000-0000-0000-9503-020-000	Accrued STRS	\$6,139
Total Current Liabilities			\$20,248
Long Term Liabilities			
Total Long Term Liabilities			-
Total Liabilities			\$20,248
Net Assets			
Restricted Net Assets	62-0000-0000-0000-9772-020-000	Designated Reserve for Capital Fund	\$800,000
Unrestricted Net Assets	62-0000-0000-0000-9790-020-000	Undesignated Fund Balance	\$452,509
Profit/Loss YTD			\$112,478
Total Net Assets			\$1,364,987

Three Rivers Charter

January 2022

Total Liabilities And Net Assets			\$1,385,235
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Three Rivers Charter School Treasurer's Report January 18, 2022

Operations and Financial Status

Summary:

According to the Balance Sheet Detail as of January 31, 2022 (attached):

- Cash in Bank: \$200,512
- Cash in County Treasury Account: \$1,159,934
- Cash in Booster Club Account: \$19,857
- Total Liabilities and Net Assets: \$1,385,235
- Accounts Receivables: \$4,931 (Due from Grantor Governments)
- Accounts Payable and Other Liabilities: \$20,248 (Due to vendors, STRS, Grantor Governments)
- Year to Date Net Gain (*Loss*): \$112,478

Notes:

- These numbers and the attached Balance Sheet Detail are as of January 31, 2022
- Reviewing the Actual to Budget Detail:
 - Total Revenue for the year to date according to CharterVision is down \$34,176. CharterVision has not posted any of the revenue from January.
 - Personnel Expenses YTD are down minimally from expected by \$4,141 or 1.2%% of expected
 - Operating Expenses YTD are almost right on the money, with a \$62 variance.
 - Resulting in a net gain to date of \$112,478
- The process of negotiations with Mendocino College is ongoing. My expectation is that we will wind up spending about \$400,000 of our capital reserve in improving the school in return for a longer term lease.
- Kim Morgan and I had a conversation coming out or a parent contact I had outside school. The upshot was that, due to the return from COVID isolation and an increase in students with IEP's, some behavioral issues are emerging in classrooms. I suggested that we have the funds to hire additional classroom aid hours if this would help address the needs of struggling students. Depending on feedback from teachers, we may want to bring this to a future meeting for action.

Presented by J. Tippett, Treasurer

Coversheet

Approve Minutes

Section: IV. Discussion and Action Items
Item: A. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Special Board Meeting on January 25, 2022
2022_01_25_board_meeting_minutes.pdf

APPROVED



Three Rivers Charter School

Minutes

Special Board Meeting

to discuss Facilities Proposal to Mendocino College

Date and Time

Tuesday January 25, 2022 at 5:30 PM

Location

Join Zoom Meeting

<https://us02web.zoom.us/j/86282301134?pwd=T3MrREtjbGFsRFFOZkw3R2UrRzJxUT09>

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Meeting ID: 862 8230 1134

Passcode: trcs

Directors Present

C. Peña (remote), E. Forster (remote), J. Ries (remote), J. Tippett (remote), L. Norman (remote)

Directors Absent

A. Dominguez

Guests Present

K. Morgan (remote)

I. Opening Items

A. Call the Meeting to Order

K. Morgan called a meeting of the board of directors of Three Rivers Charter School to order on Tuesday Jan 25, 2022 at 5:35 PM.

B. Record Attendance and Guests

C. Changes to the Agenda?

None at this time.

II. Community Comment

A. Community Comment

None at this time.

III. Closed Session -

A. Facilities Proposal Negotiations (54954.5)

K. Morgan summarized the terms of the written facilities proposal and initiating negotiations with Mendocino College for long-term lease.

Goal is to secure a long-term lease with the college. Time is of the essence because we ideally the work could be completed during summer 2022. Or at least some of the work done during summer 2022.

These proposed renovations to the existing buildings is the starting point of negotiations with the college. Proposal needs to be approved by the board and presented in writing to the college.

IV. Disclosure of Actions Taken During Closed Session

A. Closed Session Action Items

L. Norman made a motion to Accept the Facilities Proposal as written.

C. Peña seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

J. Ries	Aye
E. Forster	Aye
J. Tippet	Aye
A. Dominguez	Absent
C. Peña	Aye
L. Norman	Aye

V. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:02 PM.

Respectfully Submitted,

J. Ries

DRAFT



Three Rivers Charter School

Minutes

Special Board Meeting

to discuss Facilities Proposal to Mendocino College

Date and Time

Tuesday January 25, 2022 at 5:30 PM

Location

Join Zoom Meeting

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Directors Present

C. Peña (remote), E. Forster (remote), J. Ries (remote), J. Tippet (remote), L. Norman (remote)

Directors Absent

A. Dominguez

Guests Present

K. Morgan (remote)

I. Opening Items

A. Call the Meeting to Order

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B. Record Attendance and Guests

C. Changes to the Agenda?

None at this time.

II. Community Comment

A. Community Comment

None at this time.

III. Closed Session -

A. Facilities Proposal Negotiations (54954.5)

K. Morgan summarized the terms of the written facilities proposal and initiating negotiations with Mendocino College for long-term lease. Goal is to secure a long-term lease with the college. Time is of the essence because we ideally the work could be completed during summer 2022. Or at least some of the work done during summer 2022. These proposed renovations to the existing buildings is the starting point of negotiations with the college. Proposal needs to be approved by the board and presented in writing to the college.

IV. Disclosure of Actions Taken During Closed Session

A.

Closed Session Action Items

L. Norman made a motion to Accept the Facilities Proposal as written.

C. Peña seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

L. Norman Aye

A. Dominguez Absent

J. Ries Aye

J. Tippett Aye

C. Peña Aye

E. Forster Aye

V. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:02 PM.

Respectfully Submitted,

J. Ries

Coversheet

Approve Minutes

Section: IV. Discussion and Action Items
Item: B. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Regular Board Meeting on January 18, 2022
2022_01_18_board_meeting_minutes (1).pdf

APPROVED

Three Rivers Charter School

Minutes

Regular Board Meeting

Date and Time

Tuesday January 18, 2022 at 5:30 PM

Location

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Passcode: trcs

Directors Present

A. Dominguez (remote), C. Peña (remote), E. Forster (remote), J. Tippet (remote), L. Norman (remote)

Directors Absent

J. Ries

Guests Present

Becky Walker, K. Morgan, Kathy Babcock

I. Opening Items

A. Call the Meeting to Order

J. Tippet called a meeting of the board of directors of Three Rivers Charter School to order on Tuesday Jan 18, 2022 at 5:33 PM.

B. Record Attendance and Guests

C. Changes to the Agenda?

No changes requested.

II. Community Comment

A. Community Comment

No community comment.

III. Reports

A. Teachers Write-Ups

Discussed various ways teachers are using technology to integrate students at home into the classroom. Kudos to the hardworking teachers!

B. Director's Report

K. Morgan gave report to the board on school program, events, and highlights as well as a Covid update and update on administrative tasks -audit, LCAP, teacher evaluations.

C. Financial Reports

J. Tippet gave Treasurer's Report.

IV. Discussion and Action Items

A. Approve Minutes

A. Dominguez made a motion to approve the minutes from Adjourned Regular Board Meeting on 12-16-21.

E. Forster seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

L. Norman	Aye
J. Ries	Absent
J. Tippet	Aye
C. Peña	Aye
A. Dominguez	Aye
E. Forster	Aye

B. Approve Minutes

A. Dominguez made a motion to approve the minutes from Special Board Meeting on 01-11-22.

C. Peña seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

J. Ries	Absent
J. Tippet	Aye
A. Dominguez	Aye
E. Forster	Aye
L. Norman	Aye
C. Peña	Aye

C. Determination of Live or Remote Meeting

A. Dominguez made a motion to Continue meeting virtually for the next 30 days in order to protect the health of meeting attendees.

L. Norman seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

J. Tippet	Aye
L. Norman	Aye
J. Ries	Absent
E. Forster	Aye

Roll Call

A. Dominguez Aye
C. Peña Aye

D. Approve School Account Ability Report Card (SARC)

E. Forster made a motion to approve the SARC as presented with minor.
C. Peña seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

J. Ries Absent
C. Peña Aye
J. Tippet Aye
E. Forster Aye
A. Dominguez Aye
L. Norman Aye

E. Discuss 2022-2023 Academic Calendar

Discussed draft calendar to be shared with the staff for feedback and voted on by the board in subsequent meeting.

F. Covid Protocols

Discussed isolation time for persons who have COVID-19. Staff would like to keep isolation time at 10 days. Board to revisit this next month.

V. Disclosure of Actions Taken During Closed Session

A. Closed Session Action Items

Discussed the Facilities Proposal to Mendocino College. No actions taken.

VI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:37 PM.

Respectfully Submitted,
K. Morgan

DRAFT



Three Rivers Charter School

Minutes

Regular Board Meeting

Date and Time

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Location

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Join Zoom Meeting

[https://us02web.zoom.us/j/86282301134?](https://us02web.zoom.us/j/86282301134?pwd=T3MrREtjbGFsRFFOZkw3R2UrRzJxUT09)

[pwd=T3MrREtjbGFsRFFOZkw3R2UrRzJxUT09](https://us02web.zoom.us/j/86282301134?pwd=T3MrREtjbGFsRFFOZkw3R2UrRzJxUT09)

Meeting ID: 862 8230 1134

Passcode: trcs

Directors Present

A. Dominguez (remote), C. Peña (remote), E. Forster (remote), J. Tippett (remote), L. Norman (remote)

Directors Absent

J. Ries

Guests Present

Becky Walker, K. Morgan, Kathy Babcock

I. Opening Items

A. Call the Meeting to Order

J. Tippett called a meeting of the board of directors of Three Rivers Charter School to order on Tuesday Jan 18, 2022 at 5:33 PM.

B. Record Attendance and Guests

C. Changes to the Agenda?

No changes requested.

II. Community Comment

A. Community Comment

No community comment.

III. Reports

A. Teachers Write-Ups

Discussed various ways teachers are using technology to integrate students at home into the classroom. Kudos to the hardworking teachers!

B. Director's Report

K. Morgan gave report to the board on school program, events, and highlights as well as a Covid update and update on administrative tasks -audit, LCAP, teacher evaluations.

C. Financial Reports

J. Tippet gave Treasurer's Report.

IV. Discussion and Action Items

A. Approve Minutes

A. Dominguez made a motion to approve the minutes from Adjourned Regular Board Meeting on 12-16-21.
E. Forster seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

E. Forster Aye
A. Dominguez Aye
L. Norman Aye
J. Ries Absent
C. Peña Aye
J. Tippett Aye

B. Approve Minutes

A. Dominguez made a motion to approve the minutes from Special Board Meeting on 01-11-22.

C. Peña seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

L. Norman Aye
J. Ries Absent
C. Peña Aye
J. Tippett Aye
A. Dominguez Aye
E. Forster Aye

C. Determination of Live or Remote Meeting

A. Dominguez made a motion to Continue meeting virtually for the next 30 days in order to protect the health of meeting attendees.

L. Norman seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

E. Forster Aye
J. Ries Absent
L. Norman Aye
A. Dominguez Aye
C. Peña Aye
J. Tippett Aye

D. Approve School Account Ability Report Card (SARC)

E. Forster made a motion to approve the SARC as presented with minor.

C. Peña seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

J. Ries Absent
A. Dominguez Aye
L. Norman Aye
J. Tippett Aye
E. Forster Aye
C. Peña Aye

E. Discuss 2022-2023 Academic Calendar

Discussed draft calendar to be shared with the staff for feedback and voted on by the board in subsequent meeting.

F.

Covid Protocols

Discussed isolation time for persons who have COVID-19. Staff would like to keep isolation time at 10 days. Board to revisit this next month.

V. Disclosure of Actions Taken During Closed Session

A. Closed Session Action Items

Discussed the Facilities Proposal to Mendocino College. No actions taken.

VI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:37 PM.

Respectfully Submitted,
K. Morgan

Coversheet

Approve Minutes

Section: IV. Discussion and Action Items
Item: C. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Regular Board Meeting on August 17, 2021
2021_08_17_board_meeting_minutes (3).pdf

APPROVED

Three Rivers Charter School

Minutes

Regular Board Meeting

Date and Time

Tuesday August 17, 2021 at 5:30 PM

This Board meeting is being held virtually. The agenda provides any citizen an opportunity to directly address the Board under the section entitled "Community Comment" on any item under the subject matter jurisdiction of the Board that is not on the agenda. The Public will be provided an opportunity to address the Board on agenda items before or during the Board's deliberation. Each public member will have 3 minutes for comment. Members who wish to comment may use the "raise hand" option. To request a matter within the jurisdiction of the Board be placed on the agenda of a regular meeting, please submit your request in writing to the School Director or Board President at least 10 days before the scheduled meeting date.. In compliance with Government Code section 54954.2(a) Three Rivers Charter School will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact the school at (707) 964-1128 at least 72 hours prior to the meeting. The Board reserves the right to mute or remove a member of the public for inappropriate behavior which is disruptive.

Join Zoom Meeting

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Meeting ID: 862 8230 1134

Passcode: trcs

Directors Present

A. Dominguez (remote), E. Forster (remote), J. Ries (remote), J. Stickels (remote), J. Tippet (remote)

Directors Absent

None

Guests Present

Jessica (remote), K. Morgan (remote), Lisa Norman (remote), Macaella Dell Stuckey (remote), Mary Makela (remote)

I. Opening Items

A. Call the Meeting to Order

J. Tippet called a meeting of the board of directors of Three Rivers Charter School to order on Tuesday Aug 17, 2021 at 5:35 PM.

B. Record Attendance and Guests

C. Changes to the Agenda?

None.

II. Community Comment

A. Community Comment

None at this time.

III. Reports

A. Director's Report

K. Morgan verbally reported regarding items listed in Director's Report dated August 17, 2021.

Reported regarding changes to independent study requirements per the state of California.

86 students enrolled. 10 openings in 7-8 grade class.

Free breakfast for school meal requirement.

Music and sports programs available after school. Homework club and TIDES program will be available after school.

B. Financial Reports

J. Tippett reported verbally regarding details contained in Treasurer's Report dated August 17, 2021.

IV. Discussion and Action Items

A. Approve Consolidated Application

J. Ries made a motion to approve the consolidated application.

A. Dominguez seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

J. Ries Aye

E. Forster Aye

J. Tippett Aye

A. Dominguez Aye

J. Stickels Aye

Angela Dominguez moved to approve the Homeless Education Policy;

Jody Stickels seconded the motion;

Individual votes:

Angela Dominguez- Yes

Emily Forester- Yes

Jade Tippett- Yes

Jaime Ries- Yes

Jody Stickels- Yes

Motion passed.

B. Approve EPA

E. Forster made a motion to approve the EPA Resolution.

J. Stickels seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

J. Stickels Aye

J. Tippett Aye

J. Ries Aye

A. Dominguez Aye

E. Forster Aye

C. Discuss Proposed School Safety Plan and TRCS Covid Protocols

K. Morgan discussed/reviewed contents of the School Safety Plan (Draft dated 8/13/21) for school re-opening on August 20, 2021.

Surveillance testing for students and staff will occur weekly.

K. Morgan discussed/reviewed contents of TRCS COVID-19 Protocols.

Reviewed action plans for various scenarios and other details.

D. Approve School Safety Plan and TRCS Covid Protocols

J. Stickels made a motion to approve the School Safety Plan.

E. Forster seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

A. Dominguez Aye

J. Ries Aye

J. Tippett Aye

J. Stickels Aye

E. Forster Aye

Jody Stickels made a motion to approve TRCS COVID-19 Protocols;

Angela Dominguez seconded the motion.

Individual votes:

Angela Dominguez- Yes

Emily Forester- Yes

Jade Tippett- Yes

Jaime Ries- Yes

Jody Stickels- Yes

Motion passed.

E. Approve Independent Study Policy

K. Morgan discussed changes and new provisions (required by the State) that have been added to TRCS Independent Study Policy.

J. Ries made a motion to approve Independent Study Policy.

J. Stickels seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

A. Dominguez Aye

J. Stickels Aye

J. Tippett Aye

J. Ries Aye

E. Forster Aye

F.

Approve Minutes

J. Stickels made a motion to approve the minutes from Board Retreat on 07-28-21.

A. Dominguez seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

J. Ries Aye

J. Tippett Aye

J. Stickels Aye

A. Dominguez Aye

E. Forster Aye

V. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:39 PM.

Respectfully Submitted,

J. Ries

DRAFT

Three Rivers Charter School

Minutes

Regular Board Meeting

Date and Time

Tuesday August 17, 2021 at 5:30 PM

This Board meeting is being held virtually. The agenda provides any citizen an opportunity to directly address the Board under the section entitled "Community Comment" on any item under the subject matter jurisdiction of the Board that is not on the agenda. The Public will be provided an opportunity to address the Board on agenda items before or during the Board's deliberation. Each public member will have 3 minutes for comment. Members who wish to comment may use the "raise hand" option. To request a matter within the jurisdiction of the Board be placed on the agenda of a regular meeting, please submit your request in writing to the School Director or Board President at least 10 days before the scheduled meeting date.. In compliance with Government Code section 54954.2(a) Three Rivers Charter School will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact the school at (707) 964-1128 at least 72 hours prior to the meeting. The Board reserves the right to mute or remove a member of the public for inappropriate behavior which is disruptive.

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pwd=T3MrREtjbGFsRFFOZkw3R2UrRzJxUT09

Meeting ID: 862 8230 1134

Passcode: trcs

Directors Present

A. Dominguez (remote), E. Forster (remote), J. Ries (remote), J. Stickels (remote), J. Tippet (remote)

Directors Absent

None

Guests Present

Jessica (remote), K. Morgan (remote), Lisa Norman (remote), Macaella Dell Stuckey (remote), Mary Makela (remote)

I. Opening Items

A. Call the Meeting to Order

J. Tippet called a meeting of the board of directors of Three Rivers Charter School to order on Tuesday Aug 17, 2021 at 5:35 PM.

B. Record Attendance and Guests

C. Changes to the Agenda?

None.

II. Community Comment

A. Community Comment

None at this time.

III. Reports

A. Director's Report

K. Morgan verbally reported regarding items listed in Director's Report dated August 17, 2021.
Reported regarding changes to independent study requirements per the state of California.
86 students enrolled. 10 openings in 7-8 grade class.
Free breakfast for school meal requirement.
Music and sports programs available after school. Homework club and TIDES program will be available after school.

B. Financial Reports

J. Tippet reported verbally regarding details contained in Treasurer's Report dated August 17, 2021.

IV. Discussion and Action Items

A.

Approve Consolidated Application

J. Ries made a motion to approve the consolidated application.
A. Dominguez seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

A. Dominguez Aye
J. Stickels Aye
E. Forster Aye
J. Tippett Aye
J. Ries Aye

Angela Dominguez moved to approve the Homeless Education Policy;
Jody Stickels seconded the motion;

Individual votes:

Angela Dominguez- Yes
Emily Forester- Yes
Jade Tippett- Yes
Jaime Ries- Yes
Jody Stickels- Yes

Motion passed.

B. Approve EPA

E. Forster made a motion to approve the EPA Resolution.
J. Stickels seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

J. Ries Aye
J. Stickels Aye
J. Tippett Aye
E. Forster Aye
A. Dominguez Aye

C. Discuss Proposed School Safety Plan and TRCS Covid Protocols

K. Morgan discussed/reviewed contents of the School Safety Plan (Draft dated 8/13/21) for school re-opening on August 20, 2021.
Surveillance testing for students and staff will occur weekly.
K. Morgan discussed/reviewed contents of TRCS COVID-19 Protocols.
Reviewed action plans for various scenarios and other details.

D. Approve School Safety Plan and TRCS Covid Protocols

J. Stickels made a motion to approve the School Safety Plan.
E. Forster seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

J. Stickels Aye
J. Tippett Aye
J. Ries Aye
E. Forster Aye
A. Dominguez Aye

Jody Stickels made a motion to approve TRCS COVID-19 Protocols;

Angela Dominguez seconded the motion.

Individual votes:

Angela Dominguez- Yes

Emily Forester- Yes

Jade Tippett- Yes

Jaime Ries- Yes

Jody Stickels- Yes

Motion passed.

E. Approve Independent Study Policy

K. Morgan discussed changes and new provisions (required by the State) that have been added to TRCS Independent Study Policy.

J. Ries made a motion to approve Independent Study Policy.

J. Stickels seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

A. Dominguez Aye

E. Forster Aye

J. Stickels Aye

J. Ries Aye

J. Tippett Aye

F. Approve Minutes

J. Stickels made a motion to approve the minutes from Board Retreat on 07-28-21.

A. Dominguez seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

J. Stickels Aye

J. Tippett Aye

E. Forster Aye

J. Ries Aye

A. Dominguez Aye

V. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:39 PM.

Respectfully Submitted,

J. Ries

Coversheet

2021-22 LCAP Update Presentation

Section: IV. Discussion and Action Items
Item: E. 2021-22 LCAP Update Presentation
Purpose: Discuss
Submitted by:
Related Material:
LCAP Supplement to Annual Update 2022 (1).pdf
LCAP Mid-Year Progress Report for 2021-22.docx.pdf
2022_Supplement_to_Annual_Update_for_2021-22_LCAP_Three_Rivers_Charter_School_20220211.pdf



Supplement & Mid Year LCAP Update

February 15, 2022

Kimberly Morgan, Director

Three Rivers Charter School

Background

Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the annual update to the 2021–22 LCAP and budget overview for parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting the LEA must include all of the following:

- The Supplement for the Annual Update for the 2021–22 LCAP;
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions

Impact to the Budget Overview for Parents

When Three Rivers Charter School adopted the LCAP and Budget on May 18, 2021, the state budget act was not complete. The adopted state budget included additional funds that were not anticipated by our LEA. The impact to our adopted Budget Overview for Parents is as follows:

Funding	As adopted May 18, 2021	Amount per Budget Act of 2021
Total LCFF Funds	\$962,048	\$174,638
LCFF Supplemental/ Concentration Grants	\$940,148	\$181,915

Supplement for the Annual Update for the 2021–22 LCAP

The Supplement has five prompts addressing the following areas:

- Educational Partner Engagement for Budget Act 2021 Funds
- Use of Additional Concentration Grant Funds
- Educational Partner Engagement for One-Time Federal Funds
- Implementation of the ESSER III Expenditure Plan
- Use of Fiscal Resources Consistent with the 2021-22 LCAP

Prompt 1: Educational Partner Engagement for Budget Act 2021 Funds

Three Rivers Charter School (TRCS) received funds through the Budget Act of 2021 that were not included in the 2021-22 LCAP. These funds include increased Concentration Grant add-on funds, Educator Effectiveness Block Grant funds and Expanded Learning Opportunities Grant funds. We engaged our educational partners on the use of funds provided through the Budget Act of 2021 at various meetings including Staff Meetings, School Board Meetings and Parent Teacher Network Meetings on 5/25/21, 9/14/21, 11/5/21, 11/9/21, 11/16/21 and 12/16/21. TRCS will continue to engage our educational partners through a Spring Survey and at upcoming meetings of educational partner groups listed above

Prompt 2: Use of Additional Concentration Funding

TRCS received \$16,242 in additional Concentration Grant add-on funding. Due to pandemic related circumstances TRCS enrollment and Average Daily Attendance (ADA) is much lower than expected. The projected difference from budget development to 1st Interim Budget Report due to the lower enrollment and ADA was \$133,906. Thus, the additional Concentration Grant funds are being used to maintain and retain existing staffing. Direct services to students provided by our Teacher Aides, Student Support Counselor, Reading Intervention Specialist and Student Programs Specialist will continue uninterrupted.

Prompt 3: Educational Partner Engagement for One-Time Federal Funds

Three Rivers Charter School (TRCS) received one time federal Elementary and Secondary School Emergency Relief (ESSERIII) funds that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. We engaged our educational partners on the use of these funds at various meetings including Staff Meetings, School Board Meetings and Parent Teacher Network Meetings on 10/8/21, 10/19/21, 11/5/21 and 11/9/21. Additionally, our educational partners were engaged on the use of these funds through an online School Community Survey in October 2021. TRCS will continue to engage our educational partners through a Spring Survey and at upcoming meetings of educational partner

Prompt 3: Educational Partner Engagement for One-Time Federal Funds

Engagement of our educational partners on the use of the Expanded Learning Opportunities Grant (ELOG) funds and other one time federal relief funds that were part of the Coronavirus Aid, Relief, and Economic Security Act (CARES) happened as part of the 20-21 Local Control and Accountability Plan (LCAP) design process and was discussed by the school community, including parents and staff, at three Parent Teacher Network Meetings during the 2020-21 school year. As we navigated the changes and challenges brought on by the pandemic, close two-way communication with parents, the school director and teachers were regular via email, phone and meetings both through video conferencing and in-person. Development of the plan to support the students moving forward emerged from this regular two-way communication. The LCAP plan that includes the programs described in the ELOG was reviewed and approved by our Board.

Prompt 4: Implementation of the ESSER III Expenditure Plan

One main strategy for continuous and safe in-person learning was to create an **outdoor tent area** to provide a safe, well ventilated space for students to eat breakfast, snack and lunch out of the elements. We have successfully implemented this goal. We have not yet purchased the additional seating in the outdoor area as planned and will be placing that order this spring.

We have been successful in regularly purchasing the necessary **additional materials and supplies for more frequent disinfecting, hand hygiene, etc.**

We have installed **air filtration units** in all indoor spaces in the school and maintained the filters, successfully meeting that goal.

Prompt 4: Implementation of the ESSER III Expenditure Plan

Our strategies to to address the impact of lost instructional time include the implementation of a **Summer Learning Program** for the coming Summer of 2022. Plans are currently being developed to meet this goal. We have successfully purchased and are utilizing **online instructional and assessment tools** with students to address the impact of lost instructional time. Web based instructional and assessment tools are helping teachers identify current academic levels, gaps in knowledge and are providing customized instruction and support in Math, English Language Arts and other subjects. We have been successful so far this year in using the ESSER funds to provide **high quality standards aligned curriculum for all students.**

Prompt 4: Implementation of the ESSER III Expenditure Plan

Remaining funds are slated to be used to **expand our school meals program** next year to serve not only breakfast but also lunch. Lastly the funds are being used for **classroom technology** to update our chromebooks and maintain the student to computer 1:1 ratio.

Prompt 5: Using fiscal resources consistent with LCAP

The fiscal resources received for the 2021-22 school year are being spent in a manner that is consistent with LCAP goals of increasing student and family engagement, increasing student achievement and maintaining a positive school climate and culture.

Applicable plans such as the ESSER III Expenditure Plan have overlap of strategies and goals. The ESSER III Expenditure Plan includes an alignment to other school plans in the Actions and Expenditures to Address Student Needs section on page 5 of the document.

Mid-year Update: LCAP Metrics, Implementation & Expenditures

As this is the middle of academic year, very few metric outcomes are known. The metrics for each LCAP goal will be shared on the following slides.

Similarly, at this point in the school year, some LCAP actions are ***Fully Implemented, Partially Implemented, Planned, or Not Implemented***. An update of LCAP actions will be shared with expenditures through the First Interim budget update.

LCAP Goal 1

Increase student and family engagement.

It is necessary to continue to encourage families to be part of the governance of the school and to make it desirable for families to enroll students to Three Rivers Charter School (TRCS). Student engagement leads to overall satisfaction, increased academic achievement and steady enrollment at our school.

LCAP Goal 1 - Metrics

Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023–24
Average number of families attending quarterly Parent Teacher Network Meeting (PTN) to increase by 3% annually compared to School Year (SY) 19/20 baseline.	Average number of families represented at PTN meetings in school year SY 19-20 is 7 families out of 70 families = 10%	Two PTN Meetings held on: 9/14/21 - 7 of 64 families represented = 11% 11/9/21 - 7 of 64 families represented = 11% (Virtual Meetings due to Covid)	19% or more of families are represented at PTN meetings.
Number of electives and extracurricular options offered to increase by at least one offering annually.	At the outset of SY19-20 before the pandemic, 9 elective and extracurricular options were offered to students.	As of February 2021 various activities offered to different student groups: Music (piano, band instruments), After School Sports (soccer, volleyball), Art committee, Yearbook = 6 elective and extracurricular options Planned Friday Science this spring and two additional afterschool sport sessions. *Grades 3-8 Friday Electives postponed due to Covid.	13 or more elective and extracurricular options offered to students.
Training events for students and families for using technology increase to two events annually.	No events were held in SY 20-21.	No in-person events yet held due to Covid.	Three technology training events are held during the school year.
TIDES After School Program continues to be offered and utilized by families. Steady enrollment in the program maintained.	At the outset of SY19-20 before the pandemic, 15% students were enrolled in the After School Program.	22 Students enrolled = 26%	15% or more of students at TRCS are enrolled in the After School Program.
Increase attendance at Homework Club by 3% annually compared to SY 19-20 baseline.	At the outset of SY19-20 before the pandemic, 5% of students attended homework club regularly.	Currently attendance averages 9 students. This is 11% of TRCS students.	17% or more of students attend Homework Club.
After School Sports Program implemented and attended by 15% of students with attendance maintained or increased annually.	No After School Sports Program existed before SY 21-22.	Volleyball: 33 students = 39% Basketball: 33 students = 39%	After School Sports Program continues to be offered with 15% or more of students attending annually.

LCAP Goal 1

Action #	Title	Contributing	Planned - Total Funds	Mid-Year - Total Funds	Status
1	Increase engagement of SED and EL families at school activities.	No	\$3,000.00	\$893.00	Partially Implemented
2	Develop more extensive electives and extracurricular options for students.	No	\$20,000.00	\$415.00	Partially Implemented
3	Assist parents and students with technology issues.	Yes	\$15,000.00	\$0.00	Partially Implemented
4	Develop a robust after-school program.	Yes	\$10,000.00	\$3,501.00	Fully Implemented
5	Provide parental support for working with their students academically.	No	\$12,500.00	\$0.00	Not Implemented
6	Develop an After School Recreational Sports Program	No	\$10,000.00	\$4,054.00	Fully Implemented

LCAP Goal 2

Increase Student Achievement

High student academic achievement is a key feature of the TRCS mission and vision for our students. Student academic achievement is key to the success of our school. TRCS math and English language arts California Assessment of Student Performance and Progress (CAASPP) data indicates a need to maintain student academic progress.

Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023–24
<p>TRCS English Language Arts (ELA) CAASPP scores</p> <p>*Due to COVID-19, CAASPP testing was suspended for the SY 19-20 and CAASPP testing was optional for the SY 20-21. Thus we are using SY 18-19 data as a baseline.</p>	<p>TRCS 18-19 ELA CAASPP scores on the California School Dashboard are listed below:</p> <p>For all students (83 students), ELA scores are 2.1 points above standard. This is a 11.3 point increase from 17-18.</p> <p>Socioeconomically Disadvantaged (SED) group scores are 4.3 points below standard which is a 16.3 point increase from SY 17-18.</p>	<p>CAASPP testing in Spring 2022</p>	<p>Maintain scores above standard for all students. Increase SED group scores by at least 3 points annually.</p>
<p>TRCS Math CAASPP scores</p> <p>*Due to COVID-19, CAASPP testing was suspended for the SY 19-20 and CAASPP testing was optional for the SY 20-21. Thus we are using SY 18-19 data as a baseline.</p>	<p>TRCS 18-19 Math CAASPP scores on the California School Dashboard are listed below:</p> <p>For all students (83 students), Math scores are 15.6 points below standard. This is a 16.1 point increase from 17-18.</p> <p>Socioeconomically Disadvantaged (SED) group scores are 28.1 points below standard which is a 18.5 point increase from SY 17-18.</p> <p>*Other student groups do not contain enough students to be reported on the CA School Dashboard.</p>	<p>CAASPP testing in Spring 2022</p>	<p>Increase scores in all student groups by at least 3 points annually.</p>
<p>English Learner Performance Assessment for California (ELPAC) Scores</p>	<p>Number of EL Students in SY 20-21: 6 students</p> <p>83% of EL students made progress towards English language proficiency</p>	<p>ELPAC to be administered in Spring 2022.</p>	<p>Percent of EL students making progress towards language proficiency to be maintained or increased annually.</p>
<p>English Learner Reclassification</p>	<p>Percent of English Learners (EL) Reclassified:</p> <p>19-20:</p> <p>20-21: 33% reclassified</p>	<p>ELPAC to be administered in Spring 2022.</p>	<p>Reclassification of EL students percentage to be maintained or increased annually.</p>

LCAP Goal 2

Action #	Title	Contributing	Planned - Total Funds	Mid-Year - Total Funds	Status
1	Continue to support and provide assistance to English Learners	Yes	\$10,000	\$1,199	Fully Implemented
2	Continue to provide Reading Intervention Program	Yes	\$15,500	\$10,072	Fully Implemented
3	Ensure Foster and Homeless students are receiving the services available and needed.	Yes	\$3,000	\$0	Planned
4	Upgrade technology	No	\$12,000	\$5,399	Fully Implemented
5	Curriculum materials and professional development for implementation of standards aligned curriculum in all subjects.	No	\$10,000	\$15,510	Partially Implemented
6	Adopt new standards aligned Science curriculum.	No	\$2,000	\$3,696	Partially Implemented
7	Tools and supports for students and staff for implementation of standards aligned curriculum across all grade levels and subjects.	Yes	\$12,000	\$5,878	Fully Implemented

LCAP Goal 3

Maintain positive school climate and culture.

We know that a positive school climate and culture is crucial for student achievement.

Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023–24
Chronic Absenteeism Rate	<p>Chronic Absenteeism Rate for SY 18-19: 21.2% (104 students)</p> <p>This is a 12.6% increase from SY 17-18.</p> <p>SY 19-20 & 20-21 No data available due to COVID-19</p>	Data not yet available.	TRCS Chronic Absenteeism rate will decline 1% annually as compared to SY 18-19 data.
Parent/guardian satisfaction data from School Climate Survey	SY 18-19 responses in Parent Survey indicate 87% of parents taking the survey are satisfied with TRCS.	School Climate Survey to be administered Spring 2022.	Parent satisfaction to increase by 1% or more each year as indicated on School Climate Survey.
Discipline Data - Number of discipline referrals to School Director annually by staff.	New tracking system implemented in SY 20-21 begin tracking student referrals to the School Director for discipline issues	Behavior Incident Tracking system created and implemented. Data collection began January 2022.	Number of referrals to decrease by 1% annually beginning in SY 22-23.

LCAP Goal 3

Action #	Title	Contributing	Planned - Total Funds	Mid-Year - Total Funds	Status
1	Improve basic services to our students including cleanliness of the school.	No	\$2,500	\$12,573	Fully Implemented
2	Develop and implement a food program.	Yes	\$20,000	\$1,837	Fully Implemented
3	Address facilities concerns	No	\$1,500	\$4,833	Partially Implemented
4	Maintain demographics similar to our charter authorizer Fort Bragg Unified School District.	Yes	\$5,000.00	\$156	Fully Implemented
5	Positive Behavior Intervention and Supports (PBIS): Continue to develop and implement our REACH Program (Respect, Empathy, Achievement, Citizenship and Hard Work)	No	\$2,000	\$263	Fully Implemented
6	Provide remedial support for student behavior.	Yes	\$23,000	\$281	Fully Implemented
7	Implement Multi Tiered Systems of Support (MTSS) with increased School Counselor involvement.	Yes	\$14,000	\$362	Fully Implemented

In closing...

The continuing impacts of the COVID-19 pandemic, including the challenges of implementing health and safety protocols and addressing learning acceleration needs due to the impacts of distance learning, has presented many challenges the first half of the school year.

Despite these challenges, TRCS remains committed to implementing the 2021-22 LCAP to provide the necessary services to our students.

We acknowledge, and sincerely thank, the hard work and dedication of our employees, the support of our parents, and the resilience of our students to continue our REACH for excellence.

QUESTIONS?



Three Rivers Charter School 2021-22 Mid-Year LCAP Progress Report

Goal 1: Increase student and family engagement.

Mid-Year 2021-22 Progress: Measuring & Reporting Results

Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023–24
Average number of families attending quarterly Parent Teacher Network Meeting (PTN) to increase by 3% annually compared to School Year (SY) 19/20 baseline.	Average number of families represented at PTN meetings in school year SY 19-20 is 7 families out of 70 families = 10%	Two PTN Meetings held on: 9/14/21 - 7 of 64 families represented = 11% 11/9/21 - 7 of 64 families represented = 11% (Virtual Meetings due to Covid)	19% or more of families are represented at PTN meetings.
Number of electives and extracurricular options offered to increase by at least one offering annually.	At the outset of SY19-20 before the pandemic, 9 elective and extracurricular options were offered to students.	As of February 2021 various activities offered to different student groups: Music (piano, band instruments), After School Sports (soccer, volleyball), Art committee, Yearbook = 6 elective and extracurricular options Planned Friday Science this spring and two additional afterschool sport sessions. *Grades 3-8 Friday Electives postponed due to Covid.	13 or more elective and extracurricular options offered to students.
Training events for students and families for using technology increase to two events annually.	No events were held in SY 20-21.	No in-person events yet held due to Covid.	Three technology training events are held during the school year.
TIDES After School Program continues to be offered and utilized by families. Steady enrollment in the program maintained.	At the outset of SY19-20 before the pandemic, 15% students were enrolled in the After School Program.	22 Students enrolled = 26%	15% or more of students at TRCS are enrolled in the After School Program.
Increase attendance at Homework Club by 3% annually compared to SY 19-20 baseline.	At the outset of SY19-20 before the pandemic, 5% of students attended homework club regularly.	Currently attendance averages 9 students. This is 11% of TRCS students.	17% or more of students attend Homework Club.
After School Sports Program implemented and attended by 15% of students with attendance maintained or increased annually.	No After School Sports Program existed before SY 21-22.	Volleyball: 33 students = 39% Basketball: 33 students = 39%	After School Sports Program continues to be offered with 15% or more of students attending annually.

Mid-Year 2021-22 Progress: Status of Implementation and Expenditures		Status: Fully Implemented, Partially Implemented, Planned, Not Implemented			
Action #	Title	Contributing	Planned - Total Funds	Mid-Year - Total Funds	Status
1	Increase engagement of SED and EL families at school activities.	No	\$3,000.00	\$893.00	Partially Implemented
2	Develop more extensive electives and extracurricular options for students.	No	\$20,000.00	\$415.00	Partially Implemented
3	Assist parents and students with technology issues.	Yes	\$15,000.00	\$0.00	Partially Implemented
4	Develop a robust after-school program.	Yes	\$10,000.00	\$3,501.00	Fully Implemented
5	Provide parental support for working with their students academically.	No	\$12,500.00	\$0.00	Not Implemented
6	Develop an After School Recreational Sports Program	No	\$10,000.00	\$4,054.00	Fully Implemented

Goal 2: Increase Student Achievement

Mid-Year 2021-22 Progress: Measuring & Reporting Results

Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023–24
<p>TRCS English Language Arts (ELA) CAASPP scores</p> <p>*Due to COVID-19, CAASPP testing was suspended for the SY 19-20 and CAASPP testing was optional for the SY 20-21. Thus we are using SY 18-19 data as a baseline.</p>	<p>TRCS 18-19 ELA CAASPP scores on the California School Dashboard are listed below: For all students (83 students), ELA scores are 2.1 points above standard. This is a 11.3 point increase from 17-18. Socioeconomically Disadvantaged (SED) group scores are 4.3 points below standard which is a 16.3 point increase from SY 17-18.</p>	CAASPP testing in Spring 2022	Maintain scores above standard for all students. Increase SED group scores by at least 3 points annually.
<p>TRCS Math CAASPP scores</p> <p>*Due to COVID-19, CAASPP testing was suspended for the SY 19-20 and CAASPP testing was optional for the SY 20-21. Thus we are using SY 18-19 data as a baseline.</p>	<p>TRCS 18-19 Math CAASPP scores on the California School Dashboard are listed below: For all students (83 students), Math scores are 15.6 points below standard. This is a 16.1 point increase from 17-18. Socioeconomically Disadvantaged (SED) group scores are 28.1 points below standard which is a 18.5 point increase from SY 17-18. *Other student groups do not contain enough students to be reported on the CA School Dashboard.</p>	CAASPP testing in Spring 2022	Increase scores in all student groups by at least 3 points annually.
<p>English Learner Performance Assessment for California (ELPAC) Scores</p>	<p>Number of EL Students in SY 20-21: 6 students 83% of EL students made progress towards English language proficiency</p>	ELPAC to be administered in Spring 2022.	Percent of EL students making progress towards language proficiency to be maintained or increased annually.
<p>English Learner Reclassification</p>	<p>Percent of English Learners (EL) Reclassified: 19-20: 20-21: 33% reclassified</p>	ELPAC to be administered in Spring 2022.	Reclassification of EL students percentage to be maintained or increased annually.

Mid-Year 2021-22 Progress: Status of Implementation and Expenditures

Action #	Title	Contributing	Planned - Total Funds	Mid-Year - Total Funds	Status
1	Continue to support and provide assistance to English Learners	Yes	\$10,000	\$1,199	Fully Implemented
2	Continue to provide Reading Intervention Program	Yes	\$15,500	\$10,072	Fully Implemented
3	Ensure Foster and Homeless students are receiving the services available and needed.	Yes	\$3,000	\$0	Planned
4	Upgrade technology	No	\$12,000	\$5,399	Fully Implemented
5	Curriculum materials and professional development for implementation of standards aligned curriculum in all subjects.	No	\$10,000	\$15,510	Partially Implemented
6	Adopt new standards aligned Science curriculum.	No	\$2,000	\$3,696	Partially Implemented
7	Tools and supports for students and staff for implementation of standards aligned curriculum across all grade levels and subjects.	Yes	\$12,000	\$5,878	Fully Implemented

Goal 3: Maintain a positive school climate and culture.

Mid-Year 2021-22 Progress: Measuring & Reporting Results

Metric	Baseline	Year 1 Mid-Year Progress	Desired Outcome for 2023–24
Chronic Absenteeism Rate	Chronic Absenteeism Rate for SY 18-19: 21.2% (104 students) This is a 12.6% increase from SY 17-18. SY 19-20 & 20-21 No data available due to COVID-19	Data not yet available.	TRCS Chronic Absenteeism rate will decline 1% annually as compared to SY 18-19 data.
Parent/guardian satisfaction data from School Climate Survey	SY 18-19 responses in Parent Survey indicate 87% of parents taking the survey are satisfied with TRCS.	School Climate Survey to be administered Spring 2022.	Parent satisfaction to increase by 1% or more each year as indicated on School Climate Survey.
Discipline Data - Number of discipline referrals to School Director annually by staff.	New tracking system implemented in SY 20-21 begin tracking student referrals to the School Director for discipline issues	Behavior Incident Tracking system created and implemented. Data collection began January 2022.	Number of referrals to decrease by 1% annually beginning in SY 22-23.

Mid-Year 2021-22 Progress: Status of Implementation and Expenditures

Action #	Title	Contributing	Planned - Total Funds	Mid-Year - Total Funds	Status
1	Improve basic services to our students including cleanliness of the school.	No	\$2,500	\$12,573	Fully Implemented
2	Develop and implement a food program.	Yes	\$20,000	\$1,837	Fully Implemented
3	Address facilities concerns	No	\$1,500	\$4,833	Partially Implemented
4	Maintain demographics similar to our charter authorizer Fort Bragg Unified School District.	Yes	\$5,000.00	\$156	Fully Implemented
5	Positive Behavior Intervention and Supports (PBIS): Continue to develop and implement our REACH Program (Respect, Empathy, Achievement, Citizenship and Hard Work)	No	\$2,000	\$263	Fully Implemented
6	Provide remedial support for student behavior.	Yes	\$23,000	\$281	Fully Implemented
7	Implement Multi Tiered Systems of Support (MTSS) with increased School Counselor involvement.	Yes	\$14,000	\$362	Fully Implemented

Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Three Rivers Charter School	Kimberly Morgan School Director	director@trcschool.org 7079641128

California's 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021-22 Local Control and Accountability Plan (LCAP).

Three Rivers Charter School (TRCS) received funds through the Budget Act of 2021 that were not included in the 2021-22 LCAP. These funds include increased Concentration Grant add-on funds, Educator Effectiveness Block Grant funds and Expanded Learning Opportunities Grant funds. We engaged our educational partners on the use of funds provided through the Budget Act of 2021 at various meetings including Staff Meetings, School Board Meetings and Parent Teacher Network Meetings on 5/25/21, 9/14/21, 11/5/21, 11/9/21, 11/16/21 and 12/16/21. TRCS will continue to engage our educational partners through a Spring Survey and at upcoming meetings of educational partner groups listed above.

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

TRCS received \$16,242 in additional Concentration Grant add-on funding. Due to pandemic related circumstances TRCS enrollment and Average Daily Attendance (ADA) is much lower than expected. The projected difference from budget development to 1st Interim Budget Report due to the lower enrollment and ADA was \$133,906. Thus, the additional Concentration Grant funds are being used to maintain and retain existing staffing. Direct services to students provided by our Teacher Aides, Student Support Councilor, Reading Intervention Specialist and Student Programs Specialist will continue uninterrupted.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

Three Rivers Charter School (TRCS) received one time federal Elementary and Secondary School Emergency Relief (ESSERIII) funds that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. We engaged our

educational partners on the use of these funds at various meetings including Staff Meetings, School Board Meetings and Parent Teacher Network Meetings on 10/8/21, 10/19/21, 11/5/21 and 11/9/21. Additionally, our educational partners were engaged on the use of these funds through an online School Community Survey in October 2021. TRCS will continue to engage our educational partners through a Spring Survey and at upcoming meetings of educational partner groups listed above. The ESSER Plan can be found at this link:

http://www.trcschool.org/wp-content/uploads/2022/02/2021_ESSER_III_Expenditure_Plan_Three_Rivers_Charter_School_20220211.pdf

Engagement of our educational partners on the use of the Expanded Learning Opportunities Grant (ELOG) funds and other one time federal relief funds that were part of the Coronavirus Aid, Relief, and Economic Security Act (CARES) happened as part of the 20-21 Local Control and Accountability Plan (LCAP) design process and was discussed by the school community, including parents and staff, at three Parent Teacher Network Meetings during the 2020-21 school year. As we navigated the changes and challenges brought on by the pandemic, close two-way communication with parents, the school director and teachers were regular via email, phone and meetings both through video conferencing and in-person. Development of the plan to support the students moving forward emerged from this regular two-way communication. The LCAP plan that includes the programs described in the ELOG was reviewed and approved by our Board. The staff at our small school meets weekly and current and future programs that provide supplemental instruction and support are discussed regularly at the staff meetings. ELOG can be found at this link : http://www.trcschool.org/wp-content/uploads/2022/02/2021_Expanded_Learning_Opportunities_Grant_Plan_Three_Rivers_Charter_School_20220211.pdf

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

One main strategy for continuous and safe in-person learning was to create an outdoor tent area to provide a safe, well ventilated space for students to eat breakfast, snack and lunch out of the elements. We have successfully implemented this goal. Additionally the tent provides a covered outdoor space for students to engage in Physical Education activities on bad weather days and a well ventilated space for musical instrument lessons (specifically wind instruments) and other activities with students from different classes working together. We have not yet purchased the additional seating in the outdoor area as planned and will be placing that order this spring. We have been successful in regularly purchasing the necessary additional materials and supplies for more frequent disinfecting, hand hygiene, etc. We have installed air filtration units in all indoor spaces in the school and maintained the filters, successfully meeting that goal.

Our strategies to to address the impact of lost instructional time include the implementation of a Summer Learning Program for the coming Summer of 2022. Plans are currently being developed to meet this goal. We have successfully purchased and are utilizing online instructional and assessment tools with students to address the impact of lost instructional time. Web based instructional and assessment tools are helping teachers identify current academic levels, gaps in knowledge and are providing customized instruction and support in Math, English Language Arts and other subjects. We have been successful so far this year in using the ESSER funds to provide high quality standards aligned curriculum for all students. Remaining funds are slated to be used to expand our school meals program next year to serve not only breakfast but also lunch. Lastly the funds are being used for classroom technology to update our chromebooks and maintain the student to computer 1:1 ratio.

The ESSERIII Expenditure Plan can be found at this link:

http://www.trcschool.org/wpcontent/uploads/2022/02/2021_ESSER_III_Expenditure_Plan_Three_Rivers_Charter_School_20220211.pdf

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

The fiscal resources received for the 2021-22 school year are being spent in a manner that is consistent with LCAP goals of increasing student and family engagement, increasing student achievement and maintaining a positive school climate and culture.

Applicable plans such as the ESSER III Expenditure Plan have overlap of strategies and goals. The ESSER III Expenditure Plan includes an alignment to other school plans in the Actions and Expenditures to Address Student Needs section on page 5: http://www.trcschool.org/wp-content/uploads/2022/02/2021_ESSER_III_Expenditure_Plan_Three_Rivers_Charter_School_20220211.pdf

Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA’s educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to

reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

Prompt 1: *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2020–21 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

Prompt 2: *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

Prompt 3: *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fg/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fg/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

Prompt 4: *“A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”*

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA's implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

Prompt 5: "A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA's 2021–22 LCAP and Annual Update."

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA's 2021–22 LCAP. For purposes of responding to this prompt, "applicable plans" include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education
November 2021

Coversheet

Approve 2022-2023 Academic Calendar

Section: IV. Discussion and Action Items
Item: F. Approve 2022-2023 Academic Calendar
Purpose: Vote
Submitted by:
Related Material: Calendar 2022-23draft.pdf

Three Rivers Charter School

2022-2023 Academic Calendar DRAFT

July 2022

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August 2022

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September 2022

S	M	T	W	T	F	S
				1	2	3
4	H	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Length of School Year:
178 Student Days

First Day of Instruction:
August 19

Last Day of Instruction:
June 9

October 2022

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	SH	SH	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November 2022

S	M	T	W	T	F	S
		SD	2	3	4	5
6	7	8	9	10	H	12
13	14	15	16	17	18	19
20	SH	SH	SH	H	SH	26
27	28	29	30			

December 2022

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	SH	SH	SH	SH	SH	24
25	SH	SH	SH	SH	SH	31

Marking Periods:
Semester 1:
January 20 (90 days)
Semester 2:
June 10 (89 days)

January 2023

S	M	T	W	T	F	S
1	H	3	4	5	6	7
8	9	10	11	12	13	14
15	H	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	H	SH	SH	SH	SH	25
26	27	28				

March 2023

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

School Holiday Schedule
 School Closed on these days
 H= Public Holiday,
 SH=School Holiday
 SD= Staff Development

Sep 5 - Labor Day
 Oct 13-14 - Fall Break
 Nov 11 - Veterans Day
 Nov 21-25 -Thanksgiving Break
 Dec 19-Jan 2 -Winter Break
 Jan 16 - Dr. Martin Luther King Jr. Day
 Feb 20-24 - President's Week Break
 Apr 10-14 - Spring Break
 May 29 - Memorial Day

April 2023

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	SH	SH	SH	SH	SH	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May 2023

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	H	30	31			

June 2023

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
24	26	27	28	29	30	

Independent Study Learning Periods (LP):

- LP 1 - Aug 19 - Sept 16 / 19 Days
- LP 2 - Sept 20 - Oct. 12 / 18 Days
- LP 3 - Oct 17 - Nov. 10 / 19 Days
- LP 4 - Nov. 14 - Dec. 16 / 20 Days
- LP 5 - Jan. 3 - Jan. 27/ 18 Days

- LP 6 - Jan. 30 - Feb. 17 / 15 Days
- LP 7 -Feb. 27 - Mar. 24/ 20 Days
- LP 8 - Mar. 27 - Apr. 21/ 15 Days
- LP 9 - Apr. 24 - May 19/ 20 Days
- LP 10 - May 22 - June 9 / 14 Days

Coversheet

Approve Covid Protocols

Section: IV. Discussion and Action Items
Item: G. Approve Covid Protocols
Purpose: Vote
Submitted by:
Related Material: Draft TRCS Covid Protocols -Rev. Feb. 2022 (2).pdf



2021-22 TRCS Protocols for COVID-19 in School/Classroom

DRAFT - February 2022

	Scenario	Action	Communication
1	A student/staff member exhibits COVID-19 symptoms	<ul style="list-style-type: none"> BinaxNow test provided to student/staff, recommend PCR test Student/staff is sent home Student/staff may return after being fever free for 24 hours, symptoms improve and negative BinaxNow antigen test upon return to school 	<ul style="list-style-type: none"> No action needed
2	Student/staff tests positive for COVID-19	<ul style="list-style-type: none"> Isolate for 10 days Day 0 is date of positive test with return on Day 10. Recommend PCR test Group Tracing initiated* 	<ul style="list-style-type: none"> Exposure notice sent to classes/groups exposed to positive case
3	Student/staff close contact with COVID-19 positive case at school or at home. <u>Student/staff has no symptoms.</u> <ul style="list-style-type: none"> regardless of vaccination status and mask/no mask positive case in home is able to isolate (no ongoing contact) 	<ul style="list-style-type: none"> Student/staff may continue to attend school If have symptoms, must stay home and isolate Test 2 times/week (1 test within 3-5 days of exposure) May continue participating in extracurriculars. 	<ul style="list-style-type: none"> Exposure notice sent to classes/groups exposed to positive case
4	Student/staff close contact with COVID-19 positive case at school or at home. <u>Student/staff has symptoms.</u> <ul style="list-style-type: none"> regardless of vaccination status and mask/no mask positive case in home is able to isolate (no ongoing contact) 	<ul style="list-style-type: none"> BinaxNow test provided to student/staff, recommend PCR test Student/staff is sent home for 5 Day quarantine. Student/staff may return after being fever free for 24 hours, symptoms improve and negative Binax antigen test. 	<ul style="list-style-type: none"> Exposure notice sent to classes/groups exposed to positive case
5	Student/staff close contact with COVID-19 positive case at home and <u>isolation is not possible</u> (ongoing contact)	<ul style="list-style-type: none"> Student/staff must quarantine for 10 days and may return with a negative Binax or PCR test 	<ul style="list-style-type: none"> Exposure notice sent to classes/groups exposed to positive case

[*Group Tracing Approach:](#)

- Notification will occur if a COVID-19 positive individual spent 15 or more minutes in a shared indoor space (classroom).
- Exposed students, regardless of vaccination status, will be tested at school 2 times a week (1 test occurring within 3-5 days of exposure)
- Those who won't test must quarantine at home for 10 days
- Exposed students who participate in testing may continue to take part in extracurriculars

Coversheet

Certify 2020-2021 Audit Report

Section: IV. Discussion and Action Items
Item: H. Certify 2020-2021 Audit Report
Purpose: Vote
Submitted by:
Related Material: ThreeRiversCharterSchool FINAL Rpt21 (1).pdf
SAS Letter Three Rivers Charter (1).pdf



AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2021**

**A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING CALIFORNIA CHARTER SCHOOL**

Three Rivers Charter (Charter No. 1275)

**THREE RIVERS CHARTER SCHOOL
TABLE OF CONTENTS
JUNE 30, 2021**

FINANCIAL SECTION

Independent Auditors' Report 1
Financial Statements
 Statement of Financial Position 3
 Statement of Activities 4
 Statement of Functional Expenses 5
 Statement of Cash Flows 6
Notes to Financial Statements 7

SUPPLEMENTARY INFORMATION

LEA Organization Structure 16
Schedule of Instructional Time 17
Reconciliation of Financial Report – Alternative Form with Audited Financial Statements 18
Note to the Supplementary Information 19

OTHER INDEPENDENT AUDITORS' REPORTS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on
 an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 20
Report on State Compliance 22

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of Auditors' Results 24
Financial Statement Findings 25
State Award Findings and Questioned Costs 26
Schedule of Prior Audit Findings 27

FINANCIAL SECTION



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Three Rivers Charter School
Fort Bragg, California

Report on the Financial Statements

We have audited the accompanying financial statements of Three Rivers Charter School (the "Charter") which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Three Rivers Charter School as of June 30, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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San Diego, CA
92103

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Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2022, on our consideration of the Charter's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive style.

San Diego, California
January 15, 2022

THREE RIVERS CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

ASSETS

Current assets

Cash and cash equivalents	\$ 1,184,545
Accounts receivable	185,894
Prepaid expenses	57,493
Total current assets	<u>1,427,932</u>

Capital assets

Property and equipment	24,150
Less accumulated depreciation	<u>(24,150)</u>
Capital assets, net	-
Total Assets	<u>\$ 1,427,932</u>

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable	\$ 125,804
Deferred revenue	49,619
Total liabilities	<u>175,423</u>

Net assets

Without donor restrictions	<u>1,252,509</u>
Total net assets	<u>1,252,509</u>
Total Liabilities and Net Assets	<u>\$ 1,427,932</u>

The notes to the financial statements are an integral part of this statement.

**THREE RIVERS CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Without Donor Restrictions</u>
SUPPORT AND REVENUES	
Federal and state support and revenues	
Local control funding formula, state aid	\$ 546,587
Federal revenues	154,526
Other state revenues	88,478
Total federal and state support and revenues	<u>789,591</u>
Local support and revenues	
Payments in lieu of property taxes	364,733
Investment income, net	7,090
Other local revenues	2,245
Total local support and revenues	<u>374,068</u>
Total Support and Revenues	<u>1,163,659</u>
EXPENSES	
Program services	839,370
Management and general	105,480
Total Expenses	<u>944,850</u>
CHANGE IN NET ASSETS	218,809
Net Assets - Beginning	<u>1,033,700</u>
Net Assets - Ending	<u>\$ 1,252,509</u>

The notes to the financial statements are an integral part of this statement.

**THREE RIVERS CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021**

	Program Services	Management and General	Total
EXPENSES			
Personnel expenses			
Certificated salaries	\$ 240,023	\$ 11,446	\$ 251,469
Non-certificated salaries	145,829	23,909	169,738
Pension plan contributions	70,658	335	70,993
Payroll taxes	26,414	1,880	28,294
Other employee benefits	55,735	-	55,735
Total personnel expenses	<u>538,659</u>	<u>37,570</u>	<u>576,229</u>
Non-personnel expenses			
Books and supplies	76,111	3,784	79,895
Insurance	19,765	1,811	21,576
Facilities	62,573	5,734	68,307
Professional services	9,026	54,988	64,014
Fees to authorizing agency	115,850	-	115,850
Other operating expenses	17,386	1,593	18,979
Total non-personnel expenses	<u>300,711</u>	<u>67,910</u>	<u>368,621</u>
Total Expenses	<u>\$ 839,370</u>	<u>\$ 105,480</u>	<u>\$ 944,850</u>

The notes to the financial statements are an integral part of this statement.

**THREE RIVERS CHARTER SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 218,809
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
(Increase) decrease in operating assets	
Accounts receivable	(74,891)
Prepaid expenses	(36,786)
Increase (decrease) in operating liabilities	
Accounts payable	(10,557)
Deferred revenue	49,619
Net cash provided by (used in) operating activities	<u>146,194</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 146,194

Cash and cash equivalents - Beginning 1,038,351

Cash and cash equivalents - Ending \$ 1,184,545

SUPPLEMENTAL DISCLOSURE

Cash paid for interest	<u>\$ -</u>
------------------------	-------------

The notes to the financial statements are an integral part of this statement.

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Three Rivers Charter School (the “Charter”) was formed as a nonprofit public benefit corporation on November 27, 2006 for the purpose of operating as a California public school located in Mendocino County. The Charter was numbered by the State Board of Education in January 2011 as California Charter No. 1275. The mission of Three Rivers Charter School is to educate students to become well-rounded individuals with a life-long love of learning and the ability to think and act with moral integrity. During the year ended June 30, 2021, Three Rivers Charter School served grades one to eight.

Three Rivers Charter School is authorized to operate as a charter school through Fort Bragg Unified School District (the “authorizing agency”). On December 14, 2017, the Board of Directors of Fort Bragg Unified School District approved a charter renewal for a five-year term beginning July 1, 2018 and expiring on June 30, 2023. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

B. Basis of Accounting

The Charter’s policy is to prepare its financial statements on the accrual basis of accounting; consequently, revenues are recognized when earned rather than when cash is received and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

C. Financial Statement Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). ASC 958-205 was effective July 1, 2018. Under the Guide, Three Rivers Charter School is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net assets with donor restrictions – These assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires (that is until the stipulated time restriction ends or the purpose of the restriction is accomplished) the net assets are restricted. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

As a public charter school, the Charter also accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual* presented in Procedure 810 Charter Schools. Fund accounting is not used in the Charter’s financial statement presentation.

D. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Functional Expenses

The costs of providing services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs and expenses have been allocated between program and supporting services based on management's estimates.

F. Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the statement of activities as "net assets released from restrictions." Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without restriction upon acquisition of the assets and the assets are placed in service.

Non-cash contributions of goods, materials, and facilities are recorded at fair value at the date of contribution. Contributed services are recorded at fair value at the date of contribution if they are used to create or enhance a non-financial asset or require specialized skills, are provided by someone possessing those skills, and would have to be purchased by the organization if not donated.

G. In Lieu of Property Taxes Revenue

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes for the authorizing agency. In lieu of distributing funds out of property tax proceeds, the authorizing agency makes monthly payments to Three Rivers Charter School. Revenues are recognized by the Charter when earned.

H. Cash and Cash Equivalents

Three Rivers Charter School considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

I. Investments

The Charter's method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available. Gains and losses resulting from adjustments to fair values are included in the accompanying statement of activities. Investment return is presented net of any investment fees.

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Receivables and Allowances

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management's judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Charter establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2021, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible. At June 30, 2021, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

K. Capital Assets

Three Rivers Charter School has adopted a policy to capitalize asset purchases over \$5,000. Lesser amounts are expensed. Donations of capital assets are recorded as contributions at their estimated fair value. Such donations are reported as net assets without donor restrictions. Capital assets are depreciated using the straight-line method over the estimated useful lives of the property and equipment or the related lease terms.

L. Deferred Revenue

Deferred revenue arises when potential revenue does not meet the criteria for recognition in the current period and when resources are received by the organization prior to the incurrence of expenses. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the statement of financial position and revenue is recognized.

M. Income Taxes

Three Rivers Charter School is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Charter is exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code. As a school, the Charter is not required to register with the California Attorney General as a charity.

The Charter's management believes all of its significant tax positions would be upheld under examination; therefore, no provision for income tax has been recorded. The Charter's information and/or tax returns are subject to examination by the regulatory authorities for up to four years from the date of filing.

N. Fair Value Measurements

The Fair Value Measurements Topic of the FASB *Accounting Standards Codification* establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. New Accounting Pronouncements

Leases

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The objective of the ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. The new FASB ASU topic on leases consists of five subtopics: overall, lessee, lessor, sale and leaseback transactions, and leveraged lease arrangements. ASU No. 2016-02 is applicable to any entity that enters into a lease. The new lease standard is effective for private nonprofits with fiscal years beginning after December 15, 2021. The Charter will determine the impact on the financial statements once required to implement in the 2022-23 fiscal year.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents, as of June 30, 2021, consists of the following:

Cash in county treasury	\$ 1,031,903
Cash in banks, interest bearing	135,576
Cash in banks, non-interest bearing	17,066
Total Cash and Cash Equivalents	\$ 1,184,545

Cash in Banks

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. Three Rivers Charter School does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank. As of June 30, 2021, the Three Rivers Charter School's bank balance was not exposed to custodial credit risk as there were no deposits over \$250,000 in accounts held at one bank.

Cash in County Treasury

Policies and Practices

Three Rivers Charter School is a voluntary participant in an external investment pool. The fair value of the Charter's investment in the pool is reported in the financial statements at amounts based upon the Charter's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio in relation to the amortized cost of that portfolio. The balance available for withdrawal is recorded on the amortized cost basis and is based on the accounting records maintained by the County Treasurer.

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of the investment, the greater the sensitivity of its fair value to changes in the market interest rates. The Charter has managed its exposure to interest rate risk by investing in the County Treasury. The Charter's investments in the Mendocino County Investment Pool, which combines the Charter's share of the portfolio, has a combined fair value of \$1,038,967 and an amortized book value of \$1,031,903 as of June 30, 2021. The average weighted maturity for this pool is 442 days.

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Cash in County Treasury (continued)

General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest Charter funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies examples of the investment types permitted in the California Government Code:

<u>Authorized Investment Type</u>	<u>Maximum Remaining Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Fair Value Measurement

Investments in the Mendocino County Treasury investment pool are not measured using the fair value input levels noted in Note 1N because the Charter's transactions are based on a stable net asset value per share. All contributions and redemptions are transactions at \$1.00 net asset value per share.

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable, as of June 30, 2021, consists of the following:

Local control funding sources, state aid	\$ 146,687
Federal sources	17,305
Other state sources	21,902
Total Accounts Receivable	<u>\$ 185,894</u>

THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 4 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2021 consists of the following:

	Balance July 1, 2020	Additions	Disposals	Balance June 30, 2021
Property and equipment				
Leasehold improvements	\$ 11,297	\$ -	\$ -	\$ 11,297
Furniture and equipment	12,853	-	-	12,853
Total property and equipment	<u>24,150</u>	-	-	<u>24,150</u>
Less accumulated depreciation	(24,150)	-	-	(24,150)
Capital Assets, net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 5 – ACCOUNTS PAYABLE

Accounts payable, as of June 30, 2021, consists of the following:

Due to authorizing agency	\$ 115,723
Accrued payroll expenses	7,957
Vendor payables	<u>2,124</u>
Total Accounts Payable	<u>\$ 125,804</u>

NOTE 6 – DEFERRED REVENUE

Deferred revenue, as of June 30, 2021, consists of the following:

Federal sources	\$ 4,472
State sources	<u>45,147</u>
Total Deferred Revenue	<u>\$ 49,619</u>

NOTE 7 – NET ASSETS

The Charter did not hold any net assets with donor restrictions at June 30, 2021. Certain designations or reserves have been made for the use of net assets without donor restrictions either by the board, management or by nature of the financial assets held by the Charter. At June 30, 2021, the Charter's net assets without donor restrictions consist of the following:

Board designations	
Reserve for economic uncertainty	\$ 58,183
Student body activities	<u>17,066</u>
Total board designations	<u>75,249</u>
Undesignated	<u>1,177,260</u>
Total Net Assets without Donor Restrictions	<u>\$ 1,252,509</u>

As agreed upon within a memorandum of understanding between the authorizing agency and the Charter, the Charter is required to maintain a reserve for economic uncertainties equal to five percent (5%) of total revenues.

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 8 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter’s financial assets as of June 30, 2021, reduced by amounts not available for general expenditure within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. Any board designations could be drawn upon if the board approves that action.

Financial Assets	
Cash and cash equivalents	\$ 1,184,545
Accounts receivable, current portion	185,894
Prepaid expenses	57,493
Total Financial Assets, excluding noncurrent	<u>\$ 1,427,932</u>
Board designations	
Reserve for economic uncertainty	(58,183)
Student body activities	<u>(17,066)</u>
Financial Assets available to meet cash needs for expenditures within one year	<u>\$ 1,352,683</u>

NOTE 9 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. In accordance with *California Education Code 47605*, charter schools have the option of participating in such plans if an election to participate is specified within the charter petition. The Charter has made such election for its certificated personnel. Certificated employees are members of the California State Teachers’ Retirement System (CalSTRS), and non-certificated employees participate in social security as an alternative plan.

California State Teachers’ Retirement System (CalSTRS)

Plan Description

Three Rivers Charter School contributes to the California State Teachers’ Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers’ Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2020-21 salary depending on the employee’s membership date in the plan. The required employer contribution rate for fiscal year 2020-21 was 16.15% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter’s contributions to CalSTRS for the last three fiscal years were as follows:

	Contribution	Percent of Required Contribution
2020-21	\$ 36,435	100%
2019-20	\$ 56,584	100%
2018-19	\$ 51,844	100%

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 9 – EMPLOYEE RETIREMENT PLANS (continued)

California State Teachers' Retirement System (CalSTRS) (continued)

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for Three Rivers Charter School is estimated at \$34,558. The on-behalf payment amount is computed as the proportionate share of total 2019-20 State on-behalf contributions.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Charter School Authorization

As mentioned in Note 1A, Three Rivers Charter School is approved to operate as a public charter school through authorization by the Fort Bragg Unified School District. As such, the Charter is subject to the risk of possible non-renewal or revocation at the discretion of its authorizing agency if certain criteria for student outcomes, management, and/or fiscal solvency are not met.

Governmental Funds

Three Rivers Charter School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements would not be material.

Multiemployer Defined Benefit Plan Participation

Under current law on multiemployer defined benefit plans, the Charter's voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Charter to make payments to the plan, which would approximate the Charter's proportionate share of the multiemployer plan's unfunded vested liabilities. CalSTRS has estimated that the Charter's share of withdrawal liability is approximately \$592,358 as of June 30, 2020. The Charter does not currently intend to withdraw from CalSTRS. Refer to Note 9 for additional information on employee retirement plans.

Joint Powers Agency (JPA)

During the year ended June 30, 2021, Three Rivers Charter School participated in a joint venture with CharterSafe. CharterSafe arranges for insurance coverage related to property, general liability, automobile, worker's compensation, and other miscellaneous liability coverage specific to operation of a charter school. The relationship between the Charter and the JPA is such that the JPA is not financially inter-related to the Charter for financial reporting purposes.

Operating Lease

In July 2020, Three Rivers Charter School renewed its lease agreement with the Mendocino-Lake Community College District to occupy space at 1211 Del Mar Drive, Rooms 300 through 309, in Fort Bragg, California. The space is utilized by the Charter for instructional services in order to meet the educational goals established by the Charter. The lease extension (amendment #5) covers a term beginning July 1, 2020 and ending June 30, 2021. Total lease expense during the fiscal year ended June 30, 2021 was \$47,845.

In April 2021, Three Rivers Charter School renewed the lease agreement for an additional one-year term beginning July 1, 2021 to June 30, 2022. Future minimum lease payments for the fiscal year ending June 30, 2022 amount to \$47,485.

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 11 – DONATED GOODS AND SERVICES

During the year, many parents, administrators and other individuals donated significant amounts of time and services to Three Rivers Charter School in an effort to advance the Charter's programs and objectives. These services have not been recorded in the Charter's financial statements because they do not meet the criteria required by generally accepted accounting principles.

NOTE 12 – RELATED PARTY TRANSACTIONS

The Charter makes payments to the authorizing agency, Fort Bragg Unified School District, to provide required services for special education and other purchased services in addition to fees for oversight. Fees associated with oversight consisted of 1% of revenue from local control funding formula sources. Total fees for oversight amounted to \$9,817 and total fees for special education amounted to \$106,033 for the fiscal year ending June 30, 2021.

NOTE 13 – SUBSEQUENT EVENTS

Three Rivers Charter School has evaluated subsequent events for the period from June 30, 2021 through January 15, 2022, the date the financial statements were available to be issued.

On July 9, 2021, the Governor of California approved Assembly Bill 130 (AB 130). Effective July 1, 2021, AB 130 added a provision within the California Education Code whereby all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years. As a result, the new term expiration date to the charter petition mentioned in Note 1A is June 30, 2025. Although no action is required by the charter schools or charter authorizers for this extension, AB 130 does not preclude charter authorizers from invoking revocation procedures.

Management did not identify any other transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

**THREE RIVERS CHARTER SCHOOL
LEA ORGANIZATION STRUCTURE
JUNE 30, 2021**

Three Rivers Charter School, located in Mendocino County, was formed as a nonprofit public benefit corporation on November 27, 2006. The charter school operated by the nonprofit, Three Rivers Charter, was numbered by the State Board of Education in January 2011 as California Charter No. 1275. The Charter is authorized to operate as a charter school through Fort Bragg Unified School District. Classes begin in August 2011. During 2020-21, the Charter served approximately 85 students in grades 1 to 8.

BOARD OF DIRECTORS

<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Jody Stickels	President	June 30, 2021
Jaime Ries	Secretary	September 17, 2022
Jade Tippett	Treasurer	September 26, 2021
Marissa Montalvo	Member	September 16, 2021
Angela Dominguez	Member	September 14, 2022

ADMINISTRATION

Roger Coy
School Director / Principal

See accompanying note to supplementary information.

**THREE RIVERS CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Grade Span</u>	2020-21 Number of Days	<u>Status</u>
Grades 1 through 3	180	Complied
Grades 4 through 8	180	Complied

See accompanying note to supplementary information.

**THREE RIVERS CHARTER SCHOOL
RECONCILIATION OF FINANCIAL REPORT – ALTERNATIVE FORM WITH AUDITED FINANCIAL
STATEMENTS
JUNE 30, 2021**

There were no adjustments to reconcile fund balance reported on the Financial Report – Alternative Form (Charter School Unaudited Actuals) to net assets per the audited financial statements for the year end ended June 30, 2021.

See accompanying note to supplementary information.

**THREE RIVERS CHARTER SCHOOL
NOTE TO THE SUPPLEMENTARY INFORMATION
JUNE 30, 2021**

NOTE 1 – PURPOSE OF SCHEDULES

A. LEA Organizational Structure

This schedule provides information about the local education agency (LEA or charter school), including the Charter's authorizing agency, grades served, members of the governing body, and members of the administration.

B. Schedule of Instructional Time

This schedule presents information on the number of instructional days offered by the Three Rivers Charter School and whether the Charter complied with the provisions of *Education Code Section 47612*.

C. Reconciliation of Financial Report – Alternative Form with Audited Financial Statements

This schedule provides the information necessary to reconcile fund balance reported on the Financial Report – Alternative Form (Charter School Unaudited Actuals) to net assets on the audited financial statements.

OTHER INDEPENDENT AUDITORS' REPORTS



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

To the Board of Directors of
Three Rivers Charter School
Fort Bragg, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Three Rivers Charter School (the "Charter") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated January 15, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Christy White, Inc". The signature is written in a cursive, flowing style.

San Diego, California
January 15, 2022



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REPORT ON STATE COMPLIANCE

Independent Auditors' Report

To the Board of Directors of
Three Rivers Charter School
Fort Bragg, California

Report on State Compliance

We have audited Three Rivers Charter School's compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810, that could have a direct and material effect on each of Three Rivers Charter School's state programs for the fiscal year ended June 30, 2021, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Three Rivers Charter School's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, California Code of Regulations, section 19810. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below. An audit includes examining, on a test basis, evidence about Three Rivers Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of Three Rivers Charter School's compliance with those requirements.

Opinion on State Compliance

In our opinion, Three Rivers Charter School complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the following table for the year ended June 30, 2021.

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Procedures Performed

In connection with the audit referred to above, we selected and tested transactions and records to determine Three Rivers Charter School’s compliance with the state laws and regulations applicable to the following:

Description	Procedures Performed
Local Education Agencies	
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Not applicable
Kindergarten Continuance	Not applicable
Instructional Time	Yes
Instructional Materials	Not applicable
Ratio of Administrative Employees to Teachers	Not applicable
Classroom Teacher Salaries	Not applicable
Early Retirement Incentive	Not applicable
GANN Limit Calculation	Not applicable
School Accountability Report Card	Not applicable
K-3 Grade Span Adjustment	Not applicable
Apprenticeship: Related and Supplemental Instruction	Not applicable
Comprehensive School Safety Plan	Not applicable
District of Choice	Not applicable
School Districts, County Offices of Education and Charter Schools	
California Clean Energy Jobs Act	No
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools	
Independent Study – Course Based	Not applicable
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Not applicable
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Charter School Facility Grant Program	Yes

We did not perform testing of California Clean Energy Jobs Act because the Charter has not received nor expended any program funding.



San Diego, California
January 15, 2022

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**THREE RIVERS CHARTER SCHOOL
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2021**

Financial Statements

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>None</u>

Federal Awards

The Charter did not expend more than \$750,000 in federal awards; therefore, a Federal Single Audit under OMB Uniform Grant Guidance is not applicable.

State Awards

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**THREE RIVERS CHARTER SCHOOL
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

FIVE DIGIT CODE

20000
30000

AB 3627 FINDING TYPE

Inventory of Equipment
Internal Control

There were no audit findings related to the financial statements during 2020-21.

**THREE RIVERS CHARTER SCHOOL
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

FIVE DIGIT CODE

10000
40000
42000
43000
60000
61000
62000
70000
71000
72000

AB 3627 FINDING TYPE

Attendance
State Compliance
Charter School Facilities Programs
Apprenticeship: Related Supplemental Instruction
Miscellaneous
Classroom Teacher Salaries
Local Control Accountability Plan
Instructional Materials
Teacher Misassignments
School Accountability Report Card

There were no audit findings and questioned costs related to state awards during 2020-21.

**THREE RIVERS CHARTER SCHOOL
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

There were no audit findings reported in the 2019-20 fiscal year.



Certified Public Accountants serving
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January 15, 2022

To the Board of Directors of
Three Rivers Charter School
Fort Bragg, California

We have audited the financial statements of Three Rivers Charter School for the year ended June 30, 2021, and we will issue our report thereon dated January 15, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you date March 8, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Three Rivers Charter School are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2020-21 fiscal year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure on multi-employer defined benefit plan participation in Note 9 to the financial statements. The estimated withdrawal liability is based on prior year data from actuarial studies on the retirement plans and is disclosed for information purposes only. As a nonprofit entity, there is no required recording of a net pension liability as other local educational entities (LEAs), such as school districts, would have to record under governmental accounting (GASB).

The disclosure on subsequent events in Note 13 to the financial statements. Under Assembly Bill 130, the charter petition was automatically extended to June 30, 2021.

The financial statement disclosures are neutral, consistent, and clear.

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Significant Audit Matters (continued)

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management:

Recording of State on-behalf contributions to the CalSTRS retirement plan. Because the entry is a non-cash transaction with no impact on ending net assets, the Organization does not typically record this entry and relies on the audit adjustment.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 15, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Three Rivers Charter School and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in blue ink that reads "Christy White, Inc." The signature is written in a cursive, flowing style.

Christy White, Inc.
San Diego, California