



Three Rivers Charter School

Regular Board Meeting

Date and Time

Tuesday September 19, 2023 at 5:30 PM PDT

Location

This Board Meeting is being held in person at Three Rivers Charter School in the Jr. High Classroom.

Three Rivers Charter School

1211 Del Mar Dr.

Fort Bragg, CA

Meeting attendees may also join virtually using the Google Meet link provided.

Video call link: <https://meet.google.com/soy-aovd-dog>

Or dial: (US) +1 361-384-6834 PIN: 508 832 702#

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.

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.

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:30 PM
A. Call the Meeting to Order		Jade Tippett	1 m
B. Record Attendance		Jaime Ries	1 m
C. Community Comment	Discuss	Jade Tippett	10 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.			
II. Reports			5:42 PM
A. Student Representative Report	Discuss	Jade Tippett	10 m
School President, Abigail Reis, to present a update from the students.			
B. Teacher Reports	Discuss	Kim Morgan	10 m
TRCS teachers have submitted updates for the board's information. Teacher representative present for any further information or clarifications.			
C. Director's Report	Discuss	Kim Morgan	15 m
TRCS Director Kim Morgan to present school update for the board.			
D. Financial Report	Discuss	Jenna Hoyt	10 m
Treasurer Jenna Hoyt to present on the current financial status of the school.			
III. Discussion and Action Items			6:27 PM
A. Approve Minutes	Approve Minutes	Jade Tippett	3 m
Approve minutes for Regular Board Meeting on August 15, 2023			
B. Accept 2022-23 Unaudited Actuals	Vote	Kim Morgan	10 m
C. Approve Resolution for 403(b) Retirement Accounts	Vote	Kim Morgan	10 m

	Purpose	Presenter	Time	
Consider approval to offer 403(b) Retirement Account option for employees to be in compliance with state requirement to offer retirement to all employees.				
D.	Education Protection Account (EPA) Resolution	Vote	Kim Morgan	5 m
E.	Officer Election: President	Vote	Jade Tippett	5 m
Consider appointment of Jaime Reis as President of the Board of Directors.				
F.	Officer Election: Secretary	Vote	Jade Tippett	5 m
Consider appointment of Dana Vogeles as Secretary of the Board of Directors.				
G.	Discuss Potential New Board Member	Discuss	Jade Tippett	10 m
Discuss potential appointment of new board member Roger Coy, TRCS founder and retired Director.				
IV.	Closing Items			7:15 PM
A.	Adjourn Meeting	Vote		

Coversheet

Teacher Reports

Section: II. Reports
Item: B. Teacher Reports
Purpose: Discuss
Submitted by:
Related Material: Teacher Reports 9.19.23.pdf

September 19, 2023

Teacher Updates for the Board

Ms. Gibson

Good afternoon Board Members,

Our morning meetings are looking at the character trait of Forgiveness as well as working on our spelling sight words and word families and looking at math concepts of doubling and halves for second grade. The ELA centers are choral reading from the reading A-Z program with Ms. Heather reading (Level K) Chickens in my backyard (Level K), Bats Day and Night (Level D) and Apple Tree (Level C). In the writing center we are reading and copying sentences using the sight words and word families. Students are on chromebooks doing vocabulary a-z activities related to their reading book and six words from that book.

In the Wit & Wisdom curriculum we are at the module called Powerful Forces about the wind. We have read Feel The Wind. This book teaches us about the force of the wind.

We are on Unit 1 in the Math Bridges Curriculum. First Grade students are working on writing numbers, using the number rack and identifying numbers on the ten frame. Second Grade students are working on doubling and halving numbers, using the number rack, adding and subtracting up to and including twenty.

In science we are looking at Unit 1 Animal Super Animals and how moths can camouflage.

Art occurs every Thursday. We have made chalk pastel leaves and q-tip painting trees!! It was fun!!

Ms. Natalie

Back to School Night attendance was very successful for grades 3 and 4. Students were happy to show their grownups around their classroom and learning world.

Our 3rd graders have forgotten some of their foundations over summer, and we are revisiting some 2nd grade skills. Ms. Krebs generously took my 4th graders for a week so I could stage "Grade 2 Math Bootcamp," while the 4th graders revisited long division. This worked well for everyone, as Ms. Krebs reported the 4th graders kept up successfully and offered no distractions.

We are working on the first round of penpal letters to our German penpals.

The daffodil bulb fundraiser is taking on a life of its own. The kids did a great job preparing the outer wrappers and affixing them to the bulb packages.

Ms. Krebs

Hi everyone,

We have started off this year great! We are continuing our learning journey on respect, and how to not talk over others who are currently talking. We are also learning the importance of raising our hand, and how if everyone blurts we can't focus. I am very proud of the classes' progress so far!

This week brings us an interactive history lesson that is gamified. The game that we are playing is as a young Native American boy who lives during the time period of westward expansion. The students play the game by reading and listening to information, and make decisions based on what they learn. The game is then modified based on their decisions. As a whole this does not take a lot of time, and we will go back to Studies Weekly next month.

In ELA, we will be reading a book "Thunder Rolling in the Mountains" which details a young Native American girl on how she deals with westward expansion, so the book and the game tie in together. The students are working in groups reading and creating a presentation on aspects of Native American culture, and then they will present to the class.

In math we have started learning about exponents, and the importance of exponents. Last week the students delved deep into long division, and worked really hard to master that topic.

I am really excited for this year and to see where this year takes us.

Mr. Lang

Our Junior High class had a very productive week and I am happy with the growth that we showed, as a whole. We are learning to collaborate and accept support from each other.

Students receive weekly reports on Fridays, which allows families to see how their student performed that week. These snapshots support more frequent feedback and addressing needs early.

This week, we are continuing our dive into our main curriculum. In Humanities, we will read the next five chapters of our class novel, Chains, while we also learn about Pre-Colonial America. The historical fiction novel takes us through the American Revolution and gives opportunities to gain multiple perspectives of history, while we dive through the founding of our country. In Mathematics, we are going to be diving into the first chapter of our Big Ideas textbooks and continue to use PeerTeach, which is our awesome new learning platform that promotes peer to peer collaboration and reinforces our skills. Lastly, in Science, we will continue to learn about engineering and resources, while tying into our Electives course of solving a community problem.

In other subject matter, we will be working on some additional skills and knowledge. In PE, we will be continuing to learn about American Football and practicing some basic skills of throwing, catching, and even tackling (on pads and with a tackling dummy, not on each other). Life Skills will continue to focus on our community project, Electives will allow us to work on our community projects, trying to solve an issue that faces our community. As always, we begin our day with a choice of mindfulness and movement activities.

Mock Trial sign ups have begun and we will have our first meeting during the week of September 25th. Lastly, congratulations to all of our students who ran for Student Council office and to those that won. They all did a great job with their campaigns.

I encourage anyone to reach out with any questions or concerns. This class continues to show a lot of motivation to grow and I'm excited to help foster that.

Coversheet

Director's Report

Section:	II. Reports
Item:	C. Director's Report
Purpose:	Discuss
Submitted by:	
Related Material:	Director's Report 9.19.23.pdf

Director's Report September 19, 2023

- **September Highlights**
 - Back to School Night & PTN 9/13
 - First Friday Activity: Expectation Stations
 - Cross-age Electives
 - Music program
 - Parent Square implementation
 - Enrollment
 - Ms. Gibson & Mr. Lang to attend UDL Virtual Learning Institute

- **Coming up this Fall:**
 - October 23-25: Pacific Environmental Education Center (PEEC)
 - Received \$12,500 grant from mendocino Community Foundation
 - Grades 5-8
 - Nov. 8-11: Annual Charter School Development Center (CSDC) Conference
 - Talking Trash with Noyo Center

- **Facility Improvement Project Update**

Coversheet

Financial Report

Section:	II. Reports
Item:	D. Financial Report
Purpose:	Discuss
Submitted by:	
Related Material:	Balance Sheet 2023-08-31.pdf Treasurer's Report 2023-09-08.pdf



Three Rivers Charter School-TRC

Balance Sheet

	Year To Date 08/31/2023 <small>Current Year Balance</small>	Prior Year To Date 08/31/2022 <small>Prior Year</small>	Year To Date 08/31/2023 <small>Difference</small>
Assets without interfund due from			
Cash and Cash Equivalents			
911000-TRC-020 - Cash in County Treasury	1,643,926.98	1,229,185.79	414,741.19
912000-TRC-020 - Cash in General Account	205,152.34	319,587.14	(114,434.80)
912600-TRC-020 - Cash in ASB account	18,196.74	15,240.87	2,955.87
Total Cash and Cash Equivalents	<u>1,867,276.06</u>	<u>1,564,013.80</u>	<u>303,262.26</u>
Accounts Receivable			
920000 - Accounts Receivables	444.27	283.69	160.58
929000 - Due from Grantor Governments	(3,087.87)	18,877.58	(21,965.45)
Total Accounts Receivable	<u>(2,643.60)</u>	<u>19,161.27</u>	<u>(21,804.87)</u>
Prepaid Expenses			
933000 - Prepaid Expenses	17,681.94	696.55	16,985.39
Total Prepaid Expenses	<u>17,681.94</u>	<u>696.55</u>	<u>16,985.39</u>
Fixed Assets			
942000 - Building/Leasehold Improvements	11,296.75	11,296.75	0.00
944000 - Furniture Fixtures and Equipment	12,853.36	12,853.36	0.00
945000 - Construction in Progress	29,892.82	6,400.00	23,492.82
Total Fixed Assets	<u>54,042.93</u>	<u>30,550.11</u>	<u>23,492.82</u>
Accumulated Depreciation			
942500 - Accumulated Depreciation - Building Improve-ments	(11,296.75)	(11,296.75)	0.00
944500 - Accumulated Depreciation - Furniture & Fixtures	(12,853.36)	(12,853.36)	0.00
Total Accumulated Depreciation	<u>(24,150.11)</u>	<u>(24,150.11)</u>	<u>0.00</u>
Total Assets without interfund due from	<u>1,912,207.22</u>	<u>1,590,271.62</u>	<u>321,935.60</u>
Total Liabilities and Net Assets			
Liabilities without interfund due to			
Accounts Payable			
950000 - Accounts Payable-System	1,974.00	2,699.78	(725.78)
Total Accounts Payable	<u>1,974.00</u>	<u>2,699.78</u>	<u>(725.78)</u>
Other Short Term Liability			
965000 - Deferred Revenue	308,014.40	97,180.82	210,833.58
Total Other Short Term Liability	<u>308,014.40</u>	<u>97,180.82</u>	<u>210,833.58</u>
Accrued Liabilities			
950100 - Accrued Salaries	0.00	15,646.29	(15,646.29)
950300 - Accrued STRS	8,241.82	7,120.71	1,121.11
950600 - Credit Card Payable	(9,482.65)	(5,977.70)	(3,504.95)
959000 - Due to Grantor Governments	150,867.28	150,349.62	517.66
Total Accrued Liabilities	<u>149,626.45</u>	<u>167,138.92</u>	<u>(17,512.47)</u>
Other Liabilities			
965500 - ROU liability	(10,155.19)	0.00	(10,155.19)
Total Other Liabilities	<u>(10,155.19)</u>	<u>0.00</u>	<u>(10,155.19)</u>
Total Liabilities without interfund due to	<u>449,459.66</u>	<u>267,019.52</u>	<u>182,440.14</u>
Net Increase/(Decrease) in Net Assets			
Total Revenue			
LCFF Revenue	0.00	111,154.00	(111,154.00)
Federal Revenue	0.00	1.00	(1.00)
Local Revenue	1,649.98	310.22	1,339.76
Total Revenue	<u>1,649.98</u>	<u>111,465.22</u>	<u>(109,815.24)</u>
Total Expenses			
Salaries and Benefits			
Certificated Salaries	37,290.04	29,889.07	7,400.97
Classified Salaries	5,744.56	21,201.02	(15,456.46)
Benefits	28,232.23	31,590.23	(3,358.00)
Total Salaries and Benefits	<u>71,266.83</u>	<u>82,680.32</u>	<u>(11,413.49)</u>
Operational Expenses			
Books and Supplies	24,727.98	8,139.07	16,588.91
Services	49,242.18	70,209.75	(20,967.57)



Three Rivers Charter School-TRC

Balance Sheet

	Year To Date 08/31/2023 <small>Current Year Balance</small>	Prior Year To Date 08/31/2022 <small>Prior Year</small>	Year To Date 08/31/2023 <small>Difference</small>
Total Operational Expenses	73,970.16	78,348.82	(4,378.66)
Total Expenses	145,236.99	161,029.14	(15,792.15)
Total Net Increase/(Decrease) in Net Assets	(143,587.01)	(49,563.92)	(94,023.09)
Ending Net Assets			
979000 - Net Assets	726,518.21	492,999.66	233,518.55
979700 - Temporarily restricted Net Assets	879,816.36	879,816.36	0.00
Total Net Assets	1,606,334.57	1,372,816.02	233,518.55
Total Total Liabilities and Net Assets	1,912,207.22	1,590,271.62	321,935.60

Three Rivers Charter School Treasurer's Report August 10, 2023

Operations and Financial Status

Summary:

According to the Balance Sheet Detail as of August 31, 2023 (attached):

- Cash in Bank: \$205,152
- Cash in County Treasury Account: \$1,643,926
- Cash in Booster Club Account: \$18,196
- Total Liabilities and Net Assets: \$1,912,207
- Accounts Receivables: \$444
- Deferred Revenue: \$308,714
- Accounts Payable: \$1,974
- Year to Date Net Gain (*Loss*) : (\$143,587)

Notes:

- These numbers and the attached Balance Sheet Detail are as of August 31, 2023.
- Reviewing the Actual to Budget Detail will give us no real insights as the school year is just beginning.
- YTD Net Loss is typical in the beginning of the school year. Purchases made for the current school year include curriculum, school supplies, text books, software, software licensing, 30 new chromebooks with licensing, etc.

Presented by J. Hoyt, Treasurer

Coversheet

Approve Minutes

Section: III. Discussion and Action Items
Item: A. Approve Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Regular Board Meeting on August 15, 2023

DRAFT



Three Rivers Charter School

Minutes

Regular Board Meeting

Date and Time

Tuesday August 15, 2023 at 5:30 PM

Location

This Board Meeting is being held in person at Three Rivers Charter School 1211 Del Mar Dr., Fort Bragg, CA, in the Jr. High Classroom.

Meeting attendees may also join virtually using the Google Meet link provided.

Google Meet joining info:

Video call link: <https://meet.google.com/soy-aovd-doq>

Or dial: (US) +1 361-384-6834 PIN: 508 832 702#

Directors Present

A. Dominguez, J. Hoyt, J. Ries, J. Tippett, L. Norman

Directors Absent

C. Peña, D. Vogele

Guests Present

Joseph Aldridge, K. Morgan

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 Aug 15, 2023 at 5:33 PM.

B. Record Attendance

C. Community Comment

No community comment at this time.

II. Reports

A. Director's Report

K. Morgan gave verbal report.

School begins on Friday, August 18th. Back to school barbecue will be on the first day.

New copy machine is arriving before start of school.

Playground improvements are underway.

New nutrition services coordinator hired. New aide hired for Ms. Natalie's classroom.

Still looking for an aide to assist with TIDES after school program.

Parent Square is ready to go.

K. Morgan is writing a grant proposal for PEEC opportunity involving an overnight program at McKerricher State Park for 5-8th grade students (in September).

Charter School Development Center conference will take place in November in Anaheim, CA.

B. Teacher Reports

See Teacher's Report dated August 15, 2023 attached to agenda.

C. Financial Report

J. Hoyt gave oral report regarding written Treasurer's Report dated August 10, 2023 attached to agenda.

III. Discussion and Action Items

A. Approve Minutes

J. Hoyt made a motion to approve the minutes from Special Board Meeting - Board Retreat on 07-11-23.

L. Norman seconded the motion.

Approval with amendments as discussed.

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

Roll Call

C. Peña Absent

Roll Call

A. Dominguez Aye
D. Vogele Absent
L. Norman Aye
J. Hoyt Aye
J. Tippett Aye
J. Ries Aye

B. Approve 2023-24 Consolidated Application

A. Dominguez made a motion to Approve the 2023-24 Consolidated Application.

L. Norman seconded the motion.

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

Roll Call

J. Ries Aye
J. Hoyt Aye
C. Peña Absent
J. Tippett Aye
L. Norman Aye
A. Dominguez Aye
D. Vogele Absent

C. Board Member Terms and Officer Positions

Discussion regarding officer positions. J. Tippett will be terming off the board in September. J. Ries is willing to take on the position of President. J. Ries will be terming out as Board Secretary. D. Vogele is willing to take over the role of Secretary. Other board members will remain the same. Board will vote on officer and trustee's changes at next board meeting.

IV. 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 6:05 PM.

Respectfully Submitted,
J. Ries

Coversheet

Accept 2022-23 Unaudited Actuals

Section: III. Discussion and Action Items
Item: B. Accept 2022-23 Unaudited Actuals
Purpose: Vote
Submitted by:
Related Material: Three Rivers FY2223 Unaudited Actuals.pdf

Three Rivers Charter
Fort Bragg Unified
Mendocino County

2022-23 Unaudited Actuals
Charter School Alternative Form
Certification

23 65565 0123737
Form ALT
D8AJ4F9H4D(2022-23)

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

CHARTER SCHOOL CERTIFICATION

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

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

For information regarding this report, please contact:

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

To the entity that approved the charter school:

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

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

To the County Superintendent of Schools:

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

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

To the Superintendent of Public Instruction:

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

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

CHARTER SCHOOL UNAUDITED ACTUALS

FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2022 to June 30, 2023

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

This charter school uses the following basis of accounting:
(Please enter an "X" in the applicable box below; check only one box)

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

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

Three Rivers Charter
Fort Bragg Unified
Mendocino County

2022-23 Unaudited Actuals
Charter School Alternative Form
Alternative Form

23 65565 0123737
Form ALT
D8AJ4F9H4D(2022-23)

Health and Welfare Benefits	3401-3402	54,567.27	8,964.24	63,531.51
Unemployment Insurance	3501-3502	1,224.59	857.67	2,082.26
Workers' Compensation Insurance	3601-3602	6,246.06	1,812.94	8,059.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		128,386.48	21,071.81	149,458.29
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	15,478.59	15,478.59
Books and Other Reference Materials	4200	0.00	740.17	740.17
Materials and Supplies	4300	1,136.63	25,143.89	26,280.52
Noncapitalized Equipment	4400	566.26	44,853.60	45,419.86
Food	4700	0.00	44,910.44	44,910.44
Total, Books and Supplies		1,702.89	131,126.69	132,829.58
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	460.50	10,470.20	10,930.70
Dues and Memberships	5300	7,744.35	59.94	7,804.29
Insurance	5400	26,500.00	0.00	26,500.00
Operations and Housekeeping Services	5500	20,524.71	0.00	20,524.71
Rentals, Leases, Repairs, and Noncap. Improvements	5600	15,035.67	38,358.30	53,393.97
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	97,354.21	19,872.20	117,226.41
Communications	5900	11,854.19	0.00	11,854.19
Total, Services and Other Operating Expenditures		179,473.63	68,760.64	248,234.27
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Depreciation Expense (accrual basis only)	6900	0.00	0.00	0.00
Amortization Expense - Lease Assets	6910	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		110,056.07	110,056.07
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	110,056.07	110,056.07
8. TOTAL EXPENDITURES		716,169.83	468,999.06	1,185,168.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		361,222.34	(119,242.56)	241,979.78
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00

Three Rivers Charter
Fort Bragg Unified
Mendocino County

2022-23 Unaudited Actuals
Charter School Alternative Form
Alternative Form

23 65565 0123737
Form ALT
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Less:					
2. Other Uses	7630-7699	0.00	0.00	0.00	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(131,505.83)	131,505.83	0.00	
4. TOTAL OTHER FINANCING SOURCES / USES		(131,505.83)	131,505.83	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		229,716.51	12,263.27	241,979.78	
F. FUND BALANCE / NET POSITION					
1. Beginning Fund Balance/Net Position					
a. As of July 1	9791	1,372,815.75	0.00	1,372,815.75	
b. Adjustments/Restatements	9793, 9795			0.00	
c. Adjusted Beginning Fund Balance /Net Position		1,372,815.75	0.00	1,372,815.75	
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,602,532.26	12,263.27	1,614,795.53	
Components of Ending Fund Balance (Modified Accrual Basis only)					
a. Nonspendable					
1. Revolving Cash (equals Object 9130)	9711			0.00	
2. Stores (equals Object 9320)	9712			0.00	
3. Prepaid Expenditures (equals Object 9330)	9713			0.00	
4. All Others	9719			0.00	
b. Restricted	9740			0.00	
c. Committed					
1. Stabilization Arrangements	9750			0.00	
2. Other Commitments	9760			0.00	
d. Assigned	9780			0.00	
e. Unassigned/Unappropriated					
1. Reserve for Economic Uncertainties	9789			0.00	
2. Unassigned/Unappropriated Amount	9790M			0.00	
3. Components of Ending Net Position (Accrual Basis only)					
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00	
b. Restricted Net Position	9797		12,263.27	12,263.27	
c. Unrestricted Net Position	9790A	1,602,532.26	0.00	1,602,532.26	
	Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS					
1. Cash					
In County Treasury	9110	1,837,195.07	0.00	1,837,195.07	
Fair Value Adjustment to Cash in County Treasury	9111	(33,480.00)	0.00	(33,480.00)	
In Banks	9120	185,730.33	12,263.27	197,993.60	
In Revolving Fund	9130	0.00	0.00	0.00	
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00	
Collections Awaiting Deposit	9140	0.00	0.00	0.00	
2. Investments	9150	0.00	0.00	0.00	
3. Accounts Receivable	9200	444.27	0.00	444.27	
4. Due from Grantor Governments	9290	189,329.65	0.00	189,329.65	
5. Stores	9320	0.00	0.00	0.00	
6. Prepaid Expenditures (Expenses)	9330	17,098.94	0.00	17,098.94	
7. Other Current Assets	9340	0.00	0.00	0.00	
8. Lease Receivable	9380	0.00	0.00	0.00	
9. Capital Assets (accrual basis only)	9400-9489	25,341.82	0.00	25,341.82	
10. TOTAL ASSETS		2,221,660.08	12,263.27	2,233,923.35	
H. DEFERRED OUTFLOWS OF RESOURCES					
1. Deferred Outflows of Resources	9490	0.00	0.00	0.00	
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00	
I. LIABILITIES					
1. Accounts Payable	9500	25,560.38	0.00	25,560.38	
2. Due to Grantor Governments	9590	211,938.69	0.00	211,938.69	
3. Current Loans	9640	0.00	0.00	0.00	
4. Unearned Revenue	9650	381,628.75	0.00	381,628.75	

Three Rivers Charter
Fort Bragg Unified
Mendocino County

2022-23 Unaudited Actuals
Charter School Alternative Form
Alternative Form

23 65565 0123737
Form ALT
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5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
6. TOTAL LIABILITIES		619,127.82	0.00	619,127.82
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2)				
(must agree with Line F2)		1,602,532.26	12,263.27	1,614,795.53

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries 1000-1999	0.00
b. Noncertificated Salaries 2000-2999	0.00
c. Employee Benefits 3000-3999 except 3801-3802	0.00
d. Books and Supplies 4000-4999	0.00
e. Services and Other Operating Expenditures 5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

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

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

Results of this calculation will be used for comparison with 2021-22 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2024-25.

a. Total Expenditures (B8)	1,185,168.89
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	212,916.42
c. Subtotal of State & Local Expenditures [a minus b]	972,252.47
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	0.00
f. Less Supplemental Expenditures made as the result of a Presidentially	0.00

Three Rivers Charter
Fort Bragg Unified
Mendocino County

2022-23 Unaudited Actuals
Charter School Alternative Form
Alternative Form

23 65565 0123737
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D8AJ4F9H4D(2022-23)

Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

\$ 972,252.47

[c minus d minus e minus f]

Coversheet

Approve Resolution for 403(b) Retirement Accounts

Section: III. Discussion and Action Items
Item: C. Approve Resolution for 403(b) Retirement Accounts
Purpose: Vote
Submitted by:
Related Material:
Board Presentation_403b Plan.pdf
Three Rivers Charter School 403(b) Administration Proposal and Fee Quote.pdf
Board 430b Resolution .pdf

PREPARED BY: KIMBERLY MORGAN, DIRECTOR

SUBJECT: 403(b) VOLUNTARY RETIREMENT PLAN

RECOMMENDED ACTION: It is recommended that the Governing Board accept staff's recommendation to add a 403(b) Voluntary Retirement Plan to its employee benefit program.

BACKGROUND: A 403(b) plan is an employer sponsored employee benefit available to public schools and tax-exempt organizations. This plan, will allow employees to contribute voluntarily into a personal retirement account with either pre-tax or after tax (ROTH) salary withdrawals.

Employees may elect to contribute a portion of their monthly salary into an annuity or custodial account. The maximum contribution amount is \$22,500 for 2023. The contribution amount may be adjusted annually per Section 403 of the Internal Revenue Service provisions for deferred compensation plans. The benefit to employees is that these contributions are not taxable until the money is received by the employee or is tax free depending on the type of account used.

This plan also allows Employer contributions to be made to an employee's account, either by discretionary or matching contribution. No Employer contributions have been budgeted or approved by the Board at this time.

This plan has no impact on an employee's eligibility nor contribution rate to existing retirement plans: State Teachers' Retirement System (STRS). Participation in the pre-tax option of the plan reduces the amount of federal and state taxable gross income, as the amount contributed is tax-exempt; thus, the employee is not only saving for retirement, but also realizing a reduction in taxable gross earnings. The after tax ROTH option will be available.

Plan adoption, administration assistance and 403b education is being provided by Glen Guglielmina of 403b For Charters, in conjunction with National Benefit Services, "NBS". Copies of the Adoption Agreement, IRS compliant Plan Document, Provisions, Vendor agreements and administrative documents are attached for your review. Mr. Guglielmina will provide administrative assistance to TRCS and will conduct the required educational meetings and training. In addition, he will provide complimentary retirement planning to all staff.

Offering the 403b Plan to employees will allow Three Rivers Charter School to be in compliance with state requirements to offer a retirement plan to all employees and be exempt from enrolling in the state's Cal Savers program.

FISCAL IMPACT: This program costs to sponsor the 403b Plan are Service Fees paid to NBS:

- \$450 Plan Document (renewed approximately every 5 years as IRS regulations change)
- \$150 Annual Document Maintenance Fee
- Attached Quote list additional other possible fees that currently do not apply.

This plan will be offered and managed within our own administration resources, which requirements are minimal. The handling of payroll contributions and contribution audits will be handed by Charter School Management Corporation (CSMC) under the existing terms of that agreement.

Mr. Guglielmina will be compensated through the individual accounts opened, under disclosed fees, which are customary with 403b accounts opened with the vendor(s) selected. Employees will have the option to invest with a mutual fund company that does not charge sales or advisor fees.

This will be a multi-vendor plan. Participation is voluntary. The Board makes no investment recommendations and bears no responsibilities for the employees' selection of any product or custodial account, and makes no representations to employees about the advisability, appropriateness or tax consequences of any 403(b) account to which contributions are made

Administration and Compliance Proposal

403(b) Plan

Three Rivers Charter School

Dedicated to Giving You the Best

NBS recognizes that each employer has specific and unique objectives. We partner with major retirement platform providers and local investment professionals to build a professionally bundled retirement plan solution.

Employees are educated and enrolled by a qualified local investment advisor. When partnered with expert administration from NBS and the nation's best-known investment providers, plan sponsors can be assured that their employees have a first-class retirement plan.

NBS Proposal Contact Information:

Swayne Winterton, Director

Phone: (801) 858-0276

Email: swaynew@nbsbenefits.com

Fax: 801.823.2282 www.NBSBenefits.com





403(b) Plan Administration

Who We Are

National Benefit Services, LLC (NBS) is a fee for service firm specializing in the design and administration of all types of Retirement Plans, Cafeteria Plans & COBRA Administration. Founded in 1986, NBS continues to experience rapid growth while maintaining our focus on excellent customer service. Currently NBS services more than 7,500 retirement and benefit plans in all 50 states, and is ranked by Utah Business Magazine as the #1 Employee Group Benefits Provider.

Our mission, as pension and benefit professionals partnered with service advisors and vendors, is to help employees achieve financial security and peace of mind through employer provided-plans. NBS endeavors to provide the very best customer care, be the most knowledgeable experts in the industry and achieve excellence in our organizational process and delivery.

Customer Care

We genuinely care about the people we serve. Our goal is to take care of plan advisors, sponsors and participants with attentiveness understanding and interest. Plan sponsors are assigned a dedicated account manager and administrative team to take care of their daily compliance needs and plan requirements. NBS has an internal Customer Care Program focused on continually increasing our ability to serve our clients.

Knowledge and Expertise

Our clients deserve the very best benefits industry knowledge and expertise. We seek to provide the most knowledgeable staff to take care of plan design, document, accounting, governmental reporting and administrative needs. We maintain a high level of expertise through regular internal and external education and use this knowledge to better serve and inform our clients.

Organizational Excellence

We are committed to achieving excellence in all we do. Using the best technology and processes, we provide timely and accurate administration for our clients. Our goal is to deliver peace of mind that each client's plan is right for them and in compliance and that plan participants are taken care of.

403(b) Plan Services Include:

1. Plan Documents:

- a. NBS will consult with the employer and create a plan document customized to meet the requirements of the employer and IRS.
- b. If the employer already has a plan document in place, NBS will provide for restatement of the document.
- c. The plan document will satisfy all IRS requirements.
- d. The plan document is not restricted to model IRS language and may incorporate optional provisions at the discretion of the employer.
- e. NBS will provide a Summary Plan Description (SPD) describing provisions of the plan in plain language intended to be understood by all plan participants.
- f. An electronic copy of the SPD and plan document will be provided to the employer to disseminate to plan participants at discretion of employer.

2. Limit Testing:

- a. NBS will utilize contribution and participant census data provided by the employer and employees to track and monitor applicable contribution and deferral limits.
- b. NBS will make available a Maximum Allowable Contribution Worksheet (MAC) to employees to aid employees and NBS in determining individual annual contribution limitations.
- c. NBS will provide a quarterly Excess Deferral/Contribution Limit Report to the employer identifying individuals who may have exceeded or who may be approaching contribution limits.
- d. NBS will alert participants in writing who approach or exceed applicable contribution limits.
- e. NBS will notify the employer when participants are in danger of violating applicable contribution limits so that contributions may be terminated.
- f. If a participant exceeds contribution limits, NBS will coordinate with the participant and provide detailed instructions concerning correction procedures.
- g. If the employer maintains defined contribution plans other than a 403(b) plan (including 401(k), 401(a), 457(b), etc.), NBS will monitor contribution limits associated with those plans based on data provided by the employer.

3. Reporting to Employer and Advisor:

- a. NBS will provide an Annual Plan Summary Report to the employer describing various aspects of the employer's 403(b) plan.
- b. Annual Plan Summary Report will be useful to the employer in assessing the success, challenges, and growth of the plan.
- c. Copy of the Annual Plan Summary Report may be provided to the advisor of the employer if desired.

4. Multiple Vendor Relationship Management:

- a. NBS will provide plan investment providers the opportunity to enter into a 403(b) Provider/Information Sharing Agreement with NBS to facilitate the sharing of information between the provider and NBS on behalf of the employer.
- b. NBS will manage the sharing of information with investment providers that elect to enter into the 403(b) Provider/Information Sharing Agreement.
- c. NBS will perform periodic due diligence to ensure investment providers comply with information sharing requirements.
- d. NBS will assist the employer in performing notification to orphan investment providers concerning the identity and contact information of the plan administrator.

5. Transaction Monitoring and Approval:

- a. The plan will require that all loan withdrawals, distributions (including hardship distributions), rollovers, and transfers be approved by NBS to ensure compliance with plan and IRS requirements.
- b. NBS will provide a set of Authorization Forms to be used by participants (in addition to existing vendor paperwork) to facilitate the approval of loan withdrawals, distributions (including hardship distributions and QDRO's), rollovers, and transfers or exchanges (formerly 90-24 transfers).
- c. NBS will review requests for loan withdrawals, distributions (including hardship distributions and QDRO's), rollovers, and transfers and provide approval or denial based on plan and IRS requirements.
- d. NBS will provide notice of approved transactions to vendors.
- e. NBS will coordinate with participants if transactions do not meet plan or IRS requirements.
- f. NBS will provide notice to the employer upon hardship distribution approval so that deferrals may be suspended for a 6-month period.
- g. NBS will act as the plan administrator contact for vendor inquiries concerning orphan account transactions.

6. Consulting:

- a. NBS will provide appropriate updates to the employer concerning state and federal regulatory changes that may affect the plan.
- b. NBS will consult with the employer or the employer's advisor regarding all aspects of plan design and operation.

7. Program Implementation:

- a. A New Business Coordinator will be assigned to work with the employer to ensure all services are implemented in timely and smooth manner.
 - b. A New Business Coordinator will work closely with the plan's dedicated plan sponsor to ensure smooth transition from the setup stage to the operation stage.
-

8. Education and Communication Support:

- a. NBS will include the employer's plan specific information on NBS' plan information website (including forms, worksheets, and payroll information).
- b. NBS will provide the employer with access to NBS' secure plan sponsor website (Plan Sponsor Web) enabling the employer to view contributions, hardship status, and excess deferral progression.
- c. NBS will support the sponsor or advisor in education efforts through webinars, brochures, informational materials, and other resources—many of which will be available through the NBS website.
- d. NBS will provide sample or template letters, emails, or fliers to support annual universal availability notification.

9. Common Remittance:

- a. NBS will forward employee and employer contributions to investment providers according to directions provided by the employer.
- b. NBS will usually forward contributions to providers within three business days after data and funds are received in good order.
- c. NBS will coordinate with vendors, the employer, agents, and participants to resolve contributions problems (generally rejected contributions) resulting from participant account problems.

10. Salary Reduction Management:

- a. NBS will manage Salary Reduction Agreements (SRA's) on behalf of employer.
- b. NBS will collect SRA's from employees and maintain a database of SRA information.
- c. NBS will provide appropriate files to the employer on a regular basis to facilitate employee deferrals for each payroll cycle.

11. Billing to Vendors:

- a. If permitted by applicable state law, NBS will invoice plan investment providers on a monthly or quarterly basis for plan-related fees.
- b. All or a portion of plan-related fees may be billed to vendors at the discretion of the employer.
- c. If after reasonable efforts, NBS determines that a vendor is unable or unwilling to pay the invoiced amount associated with the plan, the employer will be required to pay the invoiced amount.

Optional Services

12. **Audit Support:**

- a. NBS will support the employer or the employer's designated agent in performing or responding to an IRS, CPA, DOL, or internal audit (see attached Fee Schedule).

13. **Plan Amendments:**

- a. The plan document may be amended as desired by the employer or as needed to comply with changes in the Internal Revenue Code (see attached Fee Schedule).



403(b) Fee Quote Administration and Compliance Services

Plan Document Services

Plan Document	\$450
Annual Document Maintenance Fee	\$150

Administration Services

Participant fee	\$1.75/Participant/Month(Billed to Vendors)
Annual administration	\$500-Waived
Plan takeover (if applicable)	\$650

Optional Services

Loan	Included
Distribution/transfer	Included
Extra hourly work (outside scope of Service Proposal)	\$150/hour
IRS Audit Coordination	\$550
Plan termination	Included

We look forward to providing our services to you. Our team environment combines years of experience with technological innovation; providing plan administration through a single-source solution. Our complete compliance and administration service offerings include:

- Retirement plans
- Health and welfare benefits (FSA, HSA, HRA, etc.)
- COBRA



**THREE RIVERS CHARTER SCHOOL
403(b) TAX DEFERRED COMPENSATION PLAN
ADOPTION RESOLUTION**

BE IT RESOLVED THAT: Effective September 19, 2023 the Board of Three Rivers Charter School, (the “Board”), shall establish a tax deferred compensation plan intended to meet the requirements of Section 403(b) of the Internal Revenue Code, as amended, and the requirements of applicable state and/or local law, and the plan, as adopted by the Board, shall be known as the Three Rivers Charter School’s 403(b) Plan.

THEREFORE BE IT RESOLOVED THAT:

The Board adopts a 403(b) program under which each participating employee retains all rights to the individual 403(b) account (or accounts), and under which each employee exercises the right of selection of any of the products or investments options made available by the Employer.

The Board makes no investment recommendations and bears no responsibilities for the employees’ selection of any product or custodial account, and makes no representations to employees about the advisability, appropriateness or tax consequences of any 403(b) account to which contributions are made.

It is the intention of the Board that the 403(b) Plan will conform to applicable federal and state statutory requirements, and that employee salary reduction contributions to the program will be within eligible limits as set out in IRS regulations.

The Board authorizes Kimberly Morgan, Director, and her successors to act on its behalf with respect to the Plan, and formulation of rules and procedures for the enrollment of employees 403(b) accounts, and development of procedures for the administration of the Plan.

Secretary’s Signature: _____ Date: _____

Coversheet

Education Protection Account (EPA) Resolution

Section: III. Discussion and Action Items
Item: D. Education Protection Account (EPA) Resolution
Purpose: Vote
Submitted by:
Related Material: TRCS EPA Resolution FY2324 (1).pdf

2023-24 Education Protection Account (EPA)

Three Rivers Charter
 1211 Del Mar Dr. #301
 Fort Bragg, CA 95437
 (707) 964-1128

RESOLUTION OF THE GOVERNING BOARD OF **THREE RIVERS CHARTER SCHOOL**

BE IT RESOLVED that the Education Protection Account funds to be received by Three Rivers Charter School for FY 2023-24 in the amount of approximately \$249,820 will be used solely for instructional, non-administrative expenses.

PASSED AND ADOPTED at a meeting of the Board of Directors of Three Rivers Charter.

Dated this

Board Chair, Three Rivers Charter

Fiscal Year 2022-23

Description	Amount
EXPENDITURES AND OTHER FINANCING USES	
Certificated Salaries (Object 1100)	53,655.74
Certificated Benefits (Objects 3101-3602)	11,026.26
TOTAL EXPENDITURES AND OTHER FINANCING USES	64,682
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	
Revenue Limit Sources (Object 8012)	64,642
TOTAL AVAILABLE	64,642
BALANCE (Total Available minus Expenditures & Other Financing Uses)	0.00