



Three Rivers Charter School

Regular Board Meeting

Date and Time

Tuesday December 12, 2023 at 5:30 PM PST

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-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		Jaime Ries	1 m
B. Record Attendance		Dana Vogeles	1 m
C. Community Comment	Discuss	Jaime Ries	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	Jaime Ries	10 m
School President Abigail Ries to provide update from the TRCS classes.			
B. Teacher Reports	Discuss	Kim Morgan	10 m
TRCS teachers have submitted updates for the board's information.			
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	Jaime Ries	3 m
Approve minutes for Regular Board Meeting on November 14, 2023			
B. Accept 2022-23 Audit Report	Vote	Kim Morgan	10 m
Vote to accept audit report from Christy White that shows no findings.			
C. First Interim Budget	Vote	Kim Morgan	10 m

	Purpose	Presenter	Time
	Review and accept First Interim Budget.		
D.	Approve submission for Employee Retention Credit (ERC)	Kim Morgan	10 m
E.	Approve revised Employee Sick Leave Policy	Kim Morgan	10 m
	Revised policy complies with changes in state law beginning January 2024 to provide a minimum of five sick days to employees.		
F.	Approve revised ELO-P Plan	Kim Morgan	10 m
	Revised Expanded Learning Opportunities Program (ELO-P) plan, written with CDE's template last year, is revised to reflect current ELO-P programming.		
G.	Approve TIDES discipline policy	Kim Morgan	10 m
	Consider approval of a new discipline policy for the ELO-P funded Tides After School Program.		
IV.	Closing Items		7:30 PM
A.	Adjourn Meeting	Vote	

Coversheet

Teacher Reports

Section: II. Reports
Item: B. Teacher Reports
Purpose: Discuss
Submitted by:
Related Material: Teacher Reports 12.14.23.pdf

December 14, 2023

Teacher Updates for the Board

Grades 1-2, Mrs. Gibson

Good afternoon Board Members,

Our morning meetings are looking at the character trait of Empathy as well as working on our daily spelling sight words and word family.

The ELA centers are choral reading from the reading A-Z program with Ms. Skiver: (Level C) I want to be a Cat, The First Strawberry, (Level E) India (Level K).

In the writing center we are working on writing standards 1.1/2.1 Opinion writing.

In the Wit & Wisdom curriculum we are on a Module called Powerful Forces. We are finishing the lessons on 'The Boy Who Harnessed The Wind.' This book teaches new vocabulary, fluency reading and the main topic and key details of the text.

We are on Unit 2 and Unit 3 in the Math Bridges Curriculum . First Grade students are working on using addition and subtraction strategies that involve counting on. Second Grade students are working on place value and addition with double digits and regrouping.

In science we are looking at a unit on Day Patterns. We are using flashlights to look at the big dipper.

P.E. We are learning the game of Four Square.

Art occurs every Thursday. One of our moms, Mrs. Martell, is visiting to teach us how to make star ornaments.

Mrs. Gibson

Grades 3-4, Ms. Natalie

Our field trip to Santa Rosa was a lot of fun. The kids enjoyed the live performance on the big stage at the Luther Burbank Performing Arts Center. We later went to Scandia Family Fun Center, and played in their arcade. It was the first time many of our students had ever seen a big-town arcade, and the look of astonishment on their faces as they walked a few steps into the arcade, and then froze to stare wide-eyed, was priceless!

A huge shout out to all our parent volunteer chaperone-drivers! Also, thank you to Mr. D who subbed for those students unable to attend the field trip.

Grades 5-6, Mrs. Krebs

Hello board members,

Happy holidays!

We are wrapping up several lessons before winter break. For our Talking Trash unit with Sue from the Noyo Center, the students are actively participating in creating a panel that will be at a beach about how plastic affects the ocean and animal life. The class has been making their small panel ideas, with the vision that together we will make one big panel that will be planted somewhere. Sue is coming next Thursday to wrap up our Trash Talk. I am also in the process of starting up another activity that will involve a naturalist to come to my classroom and we will have a couple of science lessons outside. We will also have a field trip later in the year! We are piloting this activity so stay tuned!

In the classroom we are continuing our studies of Cultures in Conflict and how the Nez Perce was affected by western expansion, and in math we are wrapping up our unit on multiplying and dividing fractions and decimals.

Have a great break!

Grades 7-8, Mr. Lang

Our class has been engaged in these three weeks of rigorous learning before we head to Winter Break. We're excited to wrap up the first semester and move on to the second half of the year this week.

We've been digging into our textbooks a little deeper these few weeks. We're studying inventions in our *MyPerspectives* English book and we'll be preparing research for a debate to wrap up the semester in January. We're diving into our *Big Ideas Mathematics* textbooks for some graphing fun this month. Our *Dimensions* Science textbook is taking us into chemical reactions and we have some fun hands-on labs to accompany this unit.

Next, some fresh material for this month. We've been going through a multi-week life skills unit focused on shopping, budgeting, and cooking. We had the opportunity to go to Harvest Market, got a tour from the owners, and got to shop for our cultural dish that we planned and budgeted together. We sent the ingredients home for their favorite dishes that they debuted at our Family Dance and Potluck. For some students that didn't get to join us at the dance, we've been making their creations in class. We had fun last week making Eggnog Ice Cream in a Bag. We've also been learning some fun hand-eye coordination skills in PE, often joining with our Little Buddies in Ms. Natalie's class.

Our extracurriculars continue on strong this month. We have Ms. Gibson's class wrestling on Wednesdays during PE and our older students wrestling as part of our Friday TIDES 2.0 sports. The Junior High class and Student Council were in the lighted truck parade on Saturday, December 2nd, and we decorated the truck during Saturday Academy with myself and Mrs. Adams.

This class has been doing great and I'm excited for our awesome growth.

- Mr. Lang

Coversheet

Director's Report

Section:	II. Reports
Item:	C. Director's Report
Purpose:	Discuss
Submitted by:	
Related Material:	Director's Report 12.12.23.pdf

Director's Report
December 12, 2023

- Open Enrollment for employee benefits
- Facility Improvement Project Update
- Enrollment -83 with 2 joining in Jan.
- November PTN Success
- ELO-P Update
 - Saturday Academy
 - Sue Magoo on Fridays
- Events and Activities
 - Dec. First Friday- Body Boundaries & Cards for Lion's Club
 - Family Dance & Cultural Potluck
 - New MCOE Environmental Ed. pilot program
- Fundraiser Update
 - See's Candy
 - Change Challenge for Uganda

Coversheet

Financial Report

Section:	II. Reports
Item:	D. Financial Report
Purpose:	Discuss
Submitted by:	
Related Material:	Balance Sheet 2023-11-30.pdf Treasurer's Report 2023-12-09.pdf



Three Rivers Charter School-TRC Balance Sheet

Statement of Financial Position

	Year To Date	Prior Year To
	11/30/2023	Date
	11/30/2022	
911000-TRC-020 - Cash in County Treasury	1,511,122.18	1,200,993.02
912000-TRC-020 - Cash in General Account	288,583.96	322,122.17
912600-TRC-020 - Cash in ASB account	10,838.68	13,252.21
<i>Total Cash and Cash Equivalents</i>	<u>1,810,544.82</u>	<u>1,536,367.40</u>
920000 - Accounts Receivables	2,305.12	0.00
929000 - Due from Grantor Governments	39,136.55	6,853.92
<i>Total Accounts Receivable</i>	<u>41,441.67</u>	<u>6,853.92</u>
933000 - Prepaid Expenses	583.00	696.55
<i>Total Prepaid Expenses</i>	<u>583.00</u>	<u>696.55</u>
942000 - Building/Leasehold Improvements	11,296.75	11,296.75
944000 - Furniture Fixtures and Equipment	12,853.36	12,853.36
945000 - Construction in Progress	59,237.48	6,400.00
946000 - Right of Use Asset	266,817.72	0.00
<i>Total Fixed Assets</i>	<u>350,205.31</u>	<u>30,550.11</u>
942500 - Accumulated Depreciation - Building Improvements	(11,296.75)	(11,296.75)
944500 - Accumulated Depreciation - Furniture & Fixtures	(12,853.36)	(12,853.36)
<i>Total Accumulated Depreciation</i>	<u>(24,150.11)</u>	<u>(24,150.11)</u>
Total Assets	<u>2,178,624.69</u>	<u>1,550,317.87</u>



Three Rivers Charter School-TRC Balance Sheet

Statement of Financial Position

	Year To Date 11/30/2023	Prior Year To Date 11/30/2022
950000 - Accounts Payable-System	10,012.70	6,346.91
Total Accounts Payable	10,012.70	6,346.91
965000 - Deferred Revenue	392,876.72	153,045.65
Total Other Short Term Liability	392,876.72	153,045.65
950100 - Accrued Salaries	0.00	10,045.92
950300 - Accrued STRS	8,344.02	7,285.49
959000 - Due to Grantor Governments	5,916.55	31,228.00
Total Accrued Liabilities	14,260.57	48,559.41
965500 - ROU liability	235,909.58	0.00
Total Other Liabilities	235,909.58	0.00
Total Liabilities without interfund due to	653,059.57	207,951.97
Net Increase/(Decrease) in Net Assets	(89,230.68)	(30,450.12)
978000 - Unrestricted Net Assets – Other Designations	816,657.83	0.00
979000 - Net Assets	727,691.70	492,999.66
Total Unrest Net Assets with Inc/(Dec) to date	1,455,118.85	462,549.54
979700 - Temporarily restricted Net Assets	12,263.27	879,816.36
978900 - Designated for Economic Uncertainty	58,183.00	0.00
Total Restricted Net Assets	70,446.27	879,816.36
Total Net Assets	1,525,565.12	1,342,365.90
Total Liabilities and Net Assets	2,178,624.69	1,550,317.87

Three Rivers Charter School Treasurer's Report December 9, 2023

Operations and Financial Status

Summary:

According to the Balance Sheet Detail as of November 30, 2023 (attached):

- Cash in Bank: \$288,583
- Cash in County Treasury Account: \$1,511,122
- Cash in Booster Club Account: \$10,838
- Total Liabilities and Net Assets: \$2,178,624
- Accounts Receivables: \$2,305
- Deferred Revenue: \$392,876
- Accounts Payable: \$10,012
- Year to Date Net Gain (*Loss*) : (\$89,230)

Notes:

- These numbers and the attached Balance Sheet Detail are as of November 30, 2023.

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 November 14, 2023

APPROVED



Three Rivers Charter School

Minutes

Regular Board Meeting

Date and Time

Tuesday November 14, 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.

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Directors Present

A. Dominguez, D. Vogele, J. Ries, R. Coy

Directors Absent

J. Hoyt, L. Norman

Guests Present

K. Morgan, Mary Makela, Rana Adams

I. Opening Items

A. Call the Meeting to Order

J. Ries called a meeting of the board of directors of Three Rivers Charter School to order on Tuesday Nov 14, 2023 at 5:32 PM.

B. Record Attendance

C. Community Comment

II. Reports

A. Student Representative Report

Abby, student council president is not present, Jaime Ries read her report to the board. Report can be found in the packet. Mary voiced support for a joint middle school dance with TRCS and FBMS.

B. Teacher Reports

Teacher reports can be found in the meeting packet. There is much excitement around the field trip to Santa Rosa this Thursday.

R. Adams discussed what is going on at Tides 2.0. Fridays are very fun, with 5 hrs of Tides. 3-8th graders are able to be helpers with 1st and 2nd graders. This week is kindness week, so some students made positive message posters.

C. Director's Report

K. Morgan would like to officially thank C. Pena for her service on the board.

Family STEAM Night was a great success and very well attended. PEEC happened for 3-8th grade, the kids had wonderful time. The middle school dance was a success. All students received their free T-shirts, they look wonderful, incorporating student art.

Yesterday two of the classes were tested for vision and hearing at school.

The tulip sales fundraised \$900. Student council Pie the People raised over \$600.

4013b retirement plan will start for staff in 2024.

Recently the staff were able to sign up for AirMedCare for a reduced cost through our CPR/First Aid provider.

Staff development day was on 11/1, and it was very effective to have all the staff together in a meeting, and many other projects were worked on.

Teachers/staff evaluations are coming soon, as well as open enrollment for benefits.

Phase 1 of the building project is almost ready to go out to bid. A surprise inspection happened recently, and went well, with just a few suggestions for improvements.

Our school safety plan needs to be reviewed and updated soon, on an annual basis.

K. Morgan and N. Shoptaw attended a conference in Anaheim last week, it was very informative and helpful to network with folks from other charter schools.

K. Morgan was able to talk to the charter school lawyers at the conference and found out that the board does not need to do roll-call votes. unless we are having a virtual meeting.

D. Financial Report

Treasurer J. Hoyt is not present, the financial report is included in the packet.

III. Discussion and Action Items

A. Approve Minutes

A. Dominguez made a motion to approve the minutes from Regular Board Meeting on 10-17-23.

R. Coy seconded the motion.

Roger Coy was not included as a guest in last month's meeting. Dana will add him to the minutes after today's minutes.

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

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 6:00 PM.

Respectfully Submitted,

J. Ries

Coversheet

Accept 2022-23 Audit Report

Section: III. Discussion and Action Items
Item: B. Accept 2022-23 Audit Report
Purpose: Vote
Submitted by:
Related Material: ThreeRiversCharterSchoolDRAFT23v2.pdf



AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2023**

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

Three Rivers Charter (Charter No. 1275)

DRAFT 12/14/23 v2

**THREE RIVERS CHARTER SCHOOL
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JUNE 30, 2023**

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DRAFT 12/14/23 V2

FINANCIAL SECTION

DRAFT 12.4.23 v2

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Three Rivers Charter School which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

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, 2023, 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.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Three Rivers Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Section O of Note 1 to the financial statements, in 2022-23 Three Rivers Charter School adopted new accounting guidance, ASU No. 2016-02, *Leases (Topic 842)*. Our opinion is not modified with respect to this matter.

Responsibilities of Management 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Three Rivers Charter School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Three Rivers Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Three Rivers Charter School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 **DATE**, on our consideration of Three Rivers Charter School'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 Three Rivers Charter School'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 Three Rivers Charter School's internal control over financial reporting and compliance.

San Diego, California

DATE

THREE RIVERS CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

ASSETS

Current assets

Cash and cash equivalents	\$ 2,001,709
Accounts receivable	189,774
Prepaid expenses	17,099
Total current assets	<u>2,208,582</u>

Noncurrent assets

Right-of-use asset	266,058
Capital assets, net	36,642
Total noncurrent assets	<u>302,700</u>
Total Assets	<u>\$ 2,511,282</u>

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable	\$ 237,499
Deferred revenue	381,629
Operating lease liability	266,058
Total liabilities	<u>885,186</u>

Net assets

Without donor restrictions	1,613,833
With donor restrictions	12,263
Total net assets	<u>1,626,096</u>
Total Liabilities and Net Assets	<u>\$ 2,511,282</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, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUES			
Federal and state support and revenues			
Local control funding formula, state aid	\$ 582,815	\$ -	\$ 582,815
Federal revenues	212,916	-	212,916
Other state revenues	269,672	7,696	277,368
Total federal and state support and revenues	1,065,403	7,696	1,073,099
Local support and revenues			
Payments in lieu of property taxes	354,564	-	354,564
Grants and donations	19,435	-	19,435
Investment income, net	12,120	-	12,120
Other local revenues	17,243	-	17,243
Total local support and revenues	403,362	-	403,362
Total Support and Revenues	1,468,765	7,696	1,476,461
EXPENSES			
Program services	1,047,986	-	1,047,986
Supporting services			
Management and general	144,466	-	144,466
Fundraising	5,777	-	5,777
Total Expenses	1,198,229	-	1,198,229
CHANGE IN NET ASSETS	270,536	7,696	278,232
Net Assets - Beginning	1,343,297	4,567	1,347,864
Net Assets - Ending	\$ 1,613,833	\$ 12,263	\$ 1,626,096

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, 2023**

	Program Services	Supporting Services		Total
		Management and General	Fundraising	
EXPENSES				
Personnel expenses				
Certificated salaries	\$ 289,192	\$ 10,790	\$ -	\$ 299,982
Non-certificated salaries	211,848	32,761	-	244,609
Pension plan contributions	69,162	7,906	-	77,068
Payroll taxes	30,170	3,049	-	33,219
Other employee benefits	55,096	8,435	-	63,531
Total personnel expenses	655,468	62,941	-	718,409
Non-personnel expenses				
Books and supplies	118,599	2,930	-	121,529
Insurance	24,663	1,837	-	26,500
Facilities	68,796	5,123	-	73,919
Professional services	32,470	69,501	5,777	107,748
Interest expense	94	7	-	101
Fees to authorizing agency	119,434	-	-	119,434
Other operating expenses	28,462	2,127	-	30,589
Total non-personnel expenses	392,518	81,525	5,777	479,820
Total Expenses	\$ 1,047,986	\$ 144,466	\$ 5,777	\$ 1,198,229

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, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 278,232
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
(Increase) decrease in operating assets	
Accounts receivable	(159,631)
Prepaid expenses	(8,663)
Increase (decrease) in operating liabilities	
Accounts payable	72,680
Deferred revenue	284,448
Net cash provided by (used in) operating activities	<u>467,066</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of capital assets	(31,242)
Net cash provided by (used in) investing activities	<u>(31,242)</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS 435,824

Cash and cash equivalents - Beginning 1,565,885

Cash and cash equivalents - Ending \$ 2,001,709

SUPPLEMENTAL DISCLOSURE

Cash paid for interest	<u>\$ 101</u>
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The notes to the financial statements are an integral part of this statement.

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

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, 2023, 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. As a result of AB 130 and SB 114, the charter petition end date is extended to June 30, 2026. 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.

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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, 2023**

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, 2023, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible. At June 30, 2023, 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.

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

N. Fair Value Measurements (continued)

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

O. Change in Accounting Principle

ASC 842 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.

Under FASB ASC 842, a right-of-use asset and a related lease liability must be recorded on the statement of financial position (balance sheet) for proper recognition of any operating lease. A right-of-use asset is an intangible asset that pertains to the lessee's right to occupy, operate, and hold a leased asset during the agreed rental period. A lease liability is the financial obligation for the payments required by the lease, discounted to present value.

The Charter has determined the impact and has reflected the significant change from this accounting principle within its financial statements for the 2022-23 fiscal year. Refer to Note 6 for additional information regarding the operating lease and the related right-of-use asset and operating lease liability held by the Charter.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents, as of June 30, 2023, consists of the following:

Cash in county treasury	\$ 1,837,195
County treasury fair value adjustment	(33,480)
Cash in banks, non-interest bearing	181,336
Cash in banks, interest bearing	16,658
Total Cash and Cash Equivalents	<u>\$ 2,001,709</u>

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, 2023, 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.

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Cash in County Treasury (continued)

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 Treasury Investment Pool, which combines the Charter's share of the portfolio, has a combined fair value of \$1,803,715 which is equal to the adjusted book value as of June 30, 2023. The average weighted maturity for this pool is 493 days.

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:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
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

Cash in county treasury is measured at Level 1 using the fair value input levels noted in Note 1N. The funds were not previously measured. The Charter has reclassified these funds as Level 1 because the amounts invested in the county treasury pooled investment fund primarily consist of investments types having observable inputs that reflect quoted prices. The investment types include those noted under the general authorizations section. As such, the carrying value consists of the amortized book value presented as "cash in county treasury" offset by the "county treasury fair value adjustment" to arrive at the combined fair value amount noted under the interest rate risk section.

THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable, as of June 30, 2023, consists of the following:

Local control funding sources, state aid	\$	134,480
Federal sources		33,852
Other state sources		20,998
Other local sources		444
Total Accounts Receivable	\$	189,774

NOTE 4 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2023 consists of the following:

	Balance July 1, 2022	Additions	Disposals	Balance June 30, 2023
Property and equipment				
Buildings	\$ 11,297	\$ -	\$ -	\$ 11,297
Furniture and equipment	12,853	-	-	12,853
Construction in progress	5,400	31,242	-	36,642
Total property and equipment	29,550	31,242	-	60,792
Less accumulated depreciation	(24,150)	-	-	(24,150)
Capital Assets, net	\$ 5,400	\$ 31,242	\$ -	\$ 36,642

NOTE 5 – ACCOUNTS PAYABLE

Accounts payable, as of June 30, 2023, consists of the following:

Due to authorizing agency	\$	119,434
Due to grantor government		92,505
Salaries and benefits		12,817
Other vendor payables		10,271
Credit card liability		2,472
Total Accounts Payable	\$	237,499

NOTE 6 – DEFERRED REVENUE

Deferred revenue, as of June 30, 2023, consists of the following:

Federal sources	\$	40,975
State sources		340,654
Total Deferred Revenue	\$	381,629

THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 7 – OPERATING LEASE

Operating Lease

In January 2023, Three Rivers Charter School entered into a new 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 new lease agreement covers a term beginning July 1, 2023 and ending June 30, 2028. Total lease expense during the fiscal year ended June 30, 2023 was **\$45,700.**

The following table shows the present value of the operating lease liability as the actual lease payments less the implied discount rate and the right-of-use asset as the lease expense over the straight-line basis reduced by the implied discount rate. The Charter has accounted for its lease agreements using an implied discount rate of 5%. The associated asset and liability are amortized over the straight-line basis over the term of the lease as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Lease Expense</u>	<u>Lease Payments</u>	<u>Discount (5%)</u>	<u>Operating Lease Liability</u>	<u>Right-of-Use Asset</u>
2024	\$ 60,000	\$ 60,000	\$ 11,962	\$ 48,038	\$ 48,038
2025	60,000	60,000	9,504	50,496	50,496
2026	60,000	60,000	6,920	53,080	53,080
2027	60,000	60,000	4,205	55,795	55,795
2028	60,000	60,000	1,351	58,649	58,649
Total	\$ 300,000	\$ 300,000	\$ 33,942	\$ 266,058	\$ 266,058

NOTE 8 – NET ASSETS

Net Assets with Donor Restrictions

As of June 30, 2023, the Charter's net assets with donor restrictions consists of \$12,263 in funding with State-imposed restrictions relating to the Lottery funding.

Net Assets without Donor Restrictions

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, 2023, the Charter's net assets without donor restrictions consists of the following:

Net investment in capital assets	\$ 36,642
Board designations	
Reserve for economic uncertainty	58,183
Facilities reserve	800,000
Student body funds	16,658
Total board designations	<u>874,841</u>
Undesignated	<u>702,350</u>
Total Net Assets without Donor Restrictions	<u>\$ 1,613,833</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, 2023**

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter’s financial assets as of June 30, 2023, 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	\$	2,001,709
Accounts receivable		189,774
Prepaid expenses		17,099
Total Financial Assets, excluding noncurrent	\$	<u>2,208,582</u>
Contractual or donor-imposed restrictions		
Cash restricted by others for specific uses		(12,263)
Board designations		
Reserve for economic uncertainty		(58,183)
Facilities reserve		(800,000)
Student body funds		(16,658)
Financial Assets available to meet cash needs for expenditures within one year	\$	<u>1,321,478</u>

NOTE 10 – 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 2022-23 salary depending on the employee’s membership date in the plan. The required employer contribution rate for fiscal year 2022-23 was 19.10% 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
2022-23	\$ 52,707	100%
2021-22	\$ 43,075	100%
2020-21	\$ 36,435	100%

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 10 – 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 \$24,361. The on-behalf payment amount is computed as the proportionate share of total 2021-22 State on-behalf contributions.

NOTE 11 – COMMITMENTS AND CONTINGENCIES

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.

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.

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 term was extended to June 30, 2025. Also refer to Note 13 regarding an additional one-year extension.

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 \$9,378 and total fees for special education amounted to \$110,056 for the fiscal year ending June 30, 2023.

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 \$303,233 as of June 30, 2022. The Charter does not currently intend to withdraw from CalSTRS. Refer to Note 10 for additional information on employee retirement plans.

Joint Powers Agency (JPA)

During the year ended June 30, 2023, 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.

**THREE RIVERS CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023**

NOTE 11 – COMMITMENTS AND CONTINGENCIES (continued)

Pending or Threatened Litigation

The Charter is not involved in any litigation arising from the normal course of business. In the opinion of management and legal counsel, the Charter is not expected to have a material adverse effect on the overall financial position of the Charter as of June 30, 2023.

NOTE 12 – 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 13 – SUBSEQUENT EVENTS

Three Rivers Charter School has evaluated subsequent events for the period from June 30, 2023 through **DATE**, the date the financial statements were available to be issued.

On July 10, 2023, the Governor of California approved Senate Bill 114 (SB 114), which amended California Education Code (EC) 47607.4. The EC was amended to add "all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year." As a result, the charter petition end date is extended to June 30, 2026.

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

SUPPLEMENTARY INFORMATION

DRAFT 12.4.23 v2

**THREE RIVERS CHARTER SCHOOL
LEA ORGANIZATION STRUCTURE
JUNE 30, 2023**

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 2022-23, the Charter served approximately 80 students in grades 1 to 8.

BOARD OF DIRECTORS

<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Jade Tippett	President	September 2023
Jaime Ries	Secretary	September 2024
Jenna Hoyt	Treasurer	November 2024
Corrina Peña	Trustee	October 2023
Lisa Norman	Trustee	December 2023
Angela Domiguez	Trustee	September 2024
Dana Vogele	Trustee	September 2024

ADMINISTRATION

Kimberly Morgan
School Director / Principal

See accompanying note to supplementary information.

**THREE RIVERS CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2023**

	Second Period Report	Annual Report
	<u>Classroom-Based</u>	
Grade Span		
Regular		
First through third	27.46	27.73
Fourth through sixth	30.57	30.69
Seventh through eighth	17.43	17.68
Total Average Daily Attendance - Classroom-Based	<u>75.46</u>	<u>76.10</u>
	<u>Nonclassroom-Based</u>	
Grade Span		
Regular		
First through third	0.53	0.38
Fourth through sixth	0.31	0.25
Seventh through eighth	0.39	0.29
Total Average Daily Attendance - Nonclassroom-Based	<u>1.23</u>	<u>0.92</u>
Total Average Daily Attendance	<u>76.69</u>	<u>77.02</u>

See accompanying note to supplementary information.

**THREE RIVERS CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2023**

Grade Level	Minutes Requirement	2022-23 Instructional Minutes	2022-23 Number of Days	Status
Grade 1	50,400	51,910	175	Complied
Grade 2	50,400	51,910	175	Complied
Grade 3	50,400	54,000	175	Complied
Grade 4	54,000	54,000	175	Complied
Grade 5	54,000	54,000	175	Complied
Grade 6	54,000	54,000	175	Complied
Grade 7	54,000	54,000	175	Complied
Grade 8	54,000	54,000	175	Complied

DRAFT 12.4.23

See accompanying note to supplementary information.

**THREE RIVERS CHARTER SCHOOL
RECONCILIATION OF FINANCIAL REPORT – ALTERNATIVE FORM WITH AUDITED FINANCIAL
STATEMENTS
JUNE 30, 2023**

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 ended June 30, 2023.

DRAFT 12.4.23 V2

See accompanying note to supplementary information.

**THREE RIVERS CHARTER SCHOOL
NOTE TO THE SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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 Average Daily Attendance

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the charter school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

C. Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the Three Rivers Charter School and whether the Charter complied with the provisions of *Education Code Section 47612.5*.

D. 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.

DRAFT 12/12/23

OTHER INDEPENDENT AUDITORS' REPORTS

DRAFT 12.4.23 v2

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, 2023, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated DATE.

Report on 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 or significant deficiencies may exist that were not identified.

Report on 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*.

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.

San Diego, California

DATE

DRAFT 12.4.23 V2

REPORT ON STATE COMPLIANCE

Independent Auditors' Report

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

Report on State Compliance

Opinion on State Compliance

We have audited Three Rivers Charter School's compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to Three Rivers Charter School's state program-requirements for the fiscal year ended June 30, 2023.

In our opinion, Three Rivers Charter School complied, in all material respects, with the laws and regulations of the applicable state programs for the year ended June 30, 2023, as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

Basis for Opinion on State Compliance

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 *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Three Rivers Charter School and to meet certain ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on state compliance. Our audit does not provide a legal determination of Three Rivers Charter School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Three Rivers Charter School's state programs.

Auditor’s Responsibilities for the Audit for State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Three Rivers Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user of the report on compliance about Three Rivers Charter School's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Three Rivers Charter School's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Three Rivers Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Three Rivers Charter School's internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine Three Rivers Charter School’s compliance with the state laws and regulations to the following items:

Description	Procedures Performed
School Districts, County Offices of Education and Charter Schools	
California Clean Energy Jobs Act	Not applicable
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
Transitional Kindergarten	Not applicable
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	No*
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Yes

**We did not perform testing of Nonclassroom-Based Instruction/Independent Study because ADA was not material.*

“Not applicable” is used in the table above to indicate that the Charter either did not receive program funding or did not otherwise operate the program during the fiscal year.

Auditor's Responsibilities for the Audit for State Compliance (continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies or material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

San Diego, California

DATE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

DRAFT 12.4.23 v2

**THREE RIVERS CHARTER SCHOOL
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2023**

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>
Any audit findings disclosed that are required to be reported in accordance with 2022-23 Guide for Annual Audits of California K-12 Local Education Agencies ?	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

All audit year findings, if any, are assigned an appropriate finding code as follows:

<u>FIVE DIGIT CODE</u>	<u>AB 3627 FINDING TYPE</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

**THREE RIVERS CHARTER SCHOOL
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no audit findings related to the financial statements for the year ended June 30, 2023.

DRAFT 12.4.23 V2

**THREE RIVERS CHARTER SCHOOL
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no audit findings and questioned costs related to state awards for the year ended June 30, 2023.

DRAFT 12.4.23 V2

**THREE RIVERS CHARTER SCHOOL
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

This schedule presents the status of actions taken by the Charter on each of the findings and recommendations reported in the prior year audit; however, there were no audit findings reported in the year ended June 30, 2022.

DRAFT 12.4.23 v2

Coversheet

First Interim Budget

Section: III. Discussion and Action Items
Item: C. First Interim Budget
Purpose: Vote
Submitted by:
Related Material: 1st Interim Narrative - Three Rivers 12.5.23.pdf
Three Rivers FY23-24 1st Interim Alt Form.pdf

Three Rivers Budget Narrative – 1st Interim

Interim reports are submitted at least twice during each fiscal year to provide an update on the district’s financial condition. The first report, First Interim, covers the period ending October 31st. The second report, Second Interim, covers the period ending January 31st. The governing board must approve each interim report no later than 45 days after the close of each reporting period. For each interim report, schools must certify their ability to meet their obligations for the current and subsequent two fiscal years.

The 2023/24 First Interim budget certification is POSITIVE. Projections indicate that the school will be able to meet its financial obligations for the current and subsequent two fiscal years.

The interim budget includes projected revenues and expenditures for the remainder of the school year which are based upon the budget assumptions as indicated below along with the use of School Services Dartboard for revenue and expense projections. Actual revenues and expenditures have been reviewed and any budget revisions made as a result are detailed below.

Enrollment/ADA

Enrollment: 81

ADA: 76.27

Revenue

Description of Changes from Budget Development	Increase (Decrease)
--	---------------------

LCFF Revenue	(145,967)
---------------------	------------------

This is due to the reduced enrollment.

Federal Revenue	\$55,989
------------------------	-----------------

Federal Revenue decreased in Title I based on the CDE funding schedules and increased in other federal due to one-time funding (ESSER \$).

State Revenue	\$46,232
----------------------	-----------------

State Revenues increased due to one-time funds along with new fund this year Prop 28 Arts and Music, deferred Expanded Learning Opportunity Grant revenue as well.

Other Local Revenue	\$53,880
----------------------------	-----------------

Increase in Foundation Grants / Donations.

Expenditures:

Description of Changes from 1st Interim Increase (Decrease)

Salaries/Benefits **\$34,008.50**

Books and Supplies **\$18,802.33**

This increase is based on projections from actuals. It is a net result of an increase in Textbooks & Curriculum \$4,400, Materials and Supplies \$3,405 and Food \$17,320. While a slight reduction in Non-Capitalized Equipment of (\$6,323).

Services and Other Operating Expenditures **\$6,618.11**

This increase is based on an increase to Professional Consulting \$8,062, and a slight reduction in Dues and Memberships (\$2,944).

Other Outgo **No Change**

FUND BALANCE/RESERVES

Beginning Fund Balance **\$1,614,795**

Excess/(Deficit) **\$ 273,699**

Ending Fund Balance **\$1,888,494**

Special Notes:

It should be noted that the Excess and EFB include revenues that are expected to be spent this year. If they are not spent, the revenue will be deferred to next year and the excess amount may decrease based on this deferral. Revenues will be recognized as they are spent.

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

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

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION
 As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION
 As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION
 As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

To the entity that approved the charter school:

() 2023/24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
 Charter School Official
 (Original signature required)

Print Name: Kim Morgan Title: Director

To the County Superintendent of Schools:

() 2023/24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

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

Print _____ Title: _____

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

For Approving Entity:

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

For Charter School:

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

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

 District Advisor

 Date

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

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

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

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

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

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

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		138,949.42	16,066.00	155,015.42	58,364.89	3,823.50	62,188.39	141,528.99	19,866.95	161,395.94
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	-	16,000.00	16,000.00	-	20,335.87	20,335.87	-	20,400.00	20,400.00
Books and Other Reference Materials	4200	1,000.00	-	1,000.00	-	948.55	948.55	-	1,000.00	1,000.00
Materials and Supplies	4300	20,845.72	3,865.00	24,710.72	2,420.83	14,251.22	16,672.05	4,841.66	23,274.34	28,116.00
Noncapitalized Equipment	4400	-	25,323.06	25,323.06	565.24	18,382.73	18,947.97	600.00	18,400.00	19,000.00
Food	4700	-	27,679.89	27,679.89	549.30	12,087.53	12,636.83	550.00	44,450.00	45,000.00
Total, Books and Supplies		21,845.72	72,867.95	94,713.67	3,535.37	66,005.90	69,541.27	5,991.66	107,524.34	113,516.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	4,500.00	7,500.00	12,000.00	909.91	2,711.91	3,621.82	1,000.00	11,500.00	12,500.00
Dues and Memberships	5300	10,944.20	-	10,944.20	201.45	395.00	596.45	7,600.00	400.00	8,000.00
Insurance	5400	29,500.00	-	29,500.00	22,577.00	-	22,577.00	29,500.00	-	29,500.00
Operations and Housekeeping Services	5500	-	21,500.00	21,500.00	933.58	8,251.78	9,185.36	1,000.00	20,500.00	21,500.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	59,646.84	-	59,646.84	1,733.39	-	1,733.39	49,758.00	10,869.00	60,647.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	114,035.84	-	114,035.84	46,252.12	13,255.77	59,507.89	64,499.74	57,598.26	122,098.00
Communications	5900	6,019.31	-	6,019.31	677.07	-	677.07	4,519.31	1,500.00	6,019.31
Total, Services and Other Operating Expenditures		224,646.20	29,000.00	253,646.20	73,284.52	24,614.46	97,898.98	157,877.05	102,387.26	260,264.31
6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	3,000.00	-	3,000.00	-	-	-	2,657.00	-	2,657.00
Amorization Expense-Lease Assets	6910	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		3,000.00	-	3,000.00	-	-	-	2,657.00	-	2,657.00
7. Other Outgo										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	110,000.00	-	110,000.00	-	-	-	110,000.00	-	110,000.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		110,000.00	-	110,000.00	-	-	-	110,000.00	-	110,000.00
8. TOTAL EXPENDITURES		866,656.32	362,771.00	1,229,427.32	266,391.55	134,593.69	400,985.24	821,428.25	467,085.00	1,288,513.25
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		322,651.68	-	322,651.68	43,332.62	(73,297.57)	(29,964.95)	273,699.75	-	273,699.75

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

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

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget - July 1			Actuals thru 10/31			1st Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-			-			-
2. Less: Other Uses	7630-7699			-			-			-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			-	(73,297.57)	73,297.57	-			-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	(73,297.57)	73,297.57	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		322,651.68	-	322,651.68	(29,964.95)	-	(29,964.95)	273,699.75	-	273,699.75
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,499,908.05	-	1,499,908.05	1,602,532.26	12,263.27	1,614,795.53	1,602,532.26	12,263.27	1,614,795.53
b. Adjustments to Beginning Balance	9793, 9795			-			-			-
c. Adjusted Beginning Balance		1,499,908.05	-	1,499,908.05	1,602,532.26	12,263.27	1,614,795.53	1,602,532.26	12,263.27	1,614,795.53
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,822,559.73	-	1,822,559.73	1,572,567.31	12,263.27	1,584,830.58	1,876,232.01	12,263.27	1,888,495.28
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-			-			-
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	36,882.81		36,882.81				36,665.69		36,665.69
Unassigned/Unappropriated Amount	9790	1,785,676.92	-	1,785,676.92	1,572,567.31	12,263.27	1,584,830.58	1,837,566.32	12,263.27	1,849,829.59

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

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

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	523,540.00	129,484.00	465,994.00	(57,546.00)	-10.99%
Education Protection Account State Aid - Current Year	8012	249,820.12	-	202,228.20	(47,591.92)	-19.05%
State Aid - Prior Years	8019	-	-	-	-	-
Transfer of Charter Schools In Lieu of Property Taxes	8096	386,440.88	120,148.00	345,611.80	(40,829.08)	-10.57%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		1,159,801.00	249,632.00	1,013,834.00	(145,967.00)	-12.59%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	46,447.00	674.91	44,226.00	(2,221.00)	-4.78%
Special Education - Federal	8181, 8182	-	-	-	-	-
Child Nutrition - Federal	8220	-	1,786.99	6,000.00	6,000.00	New
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	131,326.00	27,253.97	183,536.00	52,210.00	39.76%
Total, Federal Revenues		177,773.00	29,715.87	233,762.00	55,989.00	31.49%
3. Other State Revenues						
Special Education - State	StateRevSE	-	1,736.00	5,339.00	5,339.00	New
All Other State Revenues	StateRevAO	202,505.00	29,844.25	243,398.00	40,893.00	20.19%
Total, Other State Revenues		202,505.00	31,580.25	248,737.00	46,232.00	22.83%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	12,000.00	60,092.17	65,880.00	53,880.00	449.00%
Total, Local Revenues		12,000.00	60,092.17	65,880.00	53,880.00	449.00%
5. TOTAL REVENUES		1,552,079.00	371,020.29	1,562,213.00	10,134.00	0.65%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	256,774.69	73,165.36	280,325.00	23,550.31	9.17%
Certificated Pupil Support Salaries	1200	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	77,280.75	26,268.78	81,000.00	3,719.25	4.81%
Other Certificated Salaries	1900	-	-	-	-	-
Total, Certificated Salaries		334,055.44	99,434.14	361,325.00	27,269.56	8.16%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	189,131.39	36,608.90	189,649.00	517.61	0.27%
Non-certificated Support Salaries	2200	53,932.80	26,233.04	55,450.00	1,517.20	2.81%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	35,932.40	9,080.52	34,256.00	(1,676.40)	-4.67%
Other Non-certificated Salaries	2900	-	-	-	-	-
Total, Non-certificated Salaries		278,996.59	71,922.46	279,355.00	358.41	0.13%
3. Employee Benefits						
STRS	3101-3102	56,007.84	17,859.91	60,543.94	4,536.11	8.10%
PERS	3201-3202	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	28,877.58	6,943.31	29,521.00	643.42	2.23%
Health and Welfare Benefits	3401-3402	53,420.00	28,405.89	53,420.00	-	0.00%
Unemployment Insurance	3501-3502	6,800.00	231.28	8,001.00	1,201.00	17.66%
Workers' Compensation Insurance	3601-3602	9,910.00	8,748.00	9,910.00	-	0.00%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		155,015.42	62,188.39	161,395.94	6,380.53	4.12%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	16,000.00	20,335.87	20,400.00	4,400.00	27.50%
Books and Other Reference Materials	4200	1,000.00	948.55	1,000.00	-	0.00%
Materials and Supplies	4300	24,710.72	16,672.05	28,116.00	3,405.28	13.78%
Noncapitalized Equipment	4400	25,323.06	18,947.97	19,000.00	(6,323.06)	-24.97%
Food	4700	27,679.89	12,636.83	45,000.00	17,320.11	62.57%
Total, Books and Supplies		94,713.67	69,541.27	113,516.00	18,802.33	19.85%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-

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

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

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
Travel and Conferences	5200	12,000.00	3,621.82	12,500.00	500.00	4.17%
Dues and Memberships	5300	10,944.20	596.45	8,000.00	(2,944.20)	-26.90%
Insurance	5400	29,500.00	22,577.00	29,500.00	-	0.00%
Operations and Housekeeping Services	5500	21,500.00	9,185.36	21,500.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	59,646.84	1,733.39	60,647.00	1,000.16	1.68%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	114,035.84	59,507.89	122,098.00	8,062.16	7.07%
Communications	5900	6,019.31	677.07	6,019.31	(0.00)	0.00%
Total, Services and Other Operating Expenditures		253,646.20	97,898.98	260,264.31	6,618.11	2.61%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-
Equipment	6400	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	3,000.00	-	2,657.00	(343.00)	-11.43%
Amorization Expense-Lease Assets	6910	-	-	-	-	-
Total, Capital Outlay		3,000.00	-	2,657.00	(343.00)	-11.43%
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	110,000.00	-	110,000.00	-	0.00%
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-
Debt Service:						
Interest	7438	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		110,000.00	-	110,000.00	-	0.00%
8. TOTAL EXPENDITURES		1,229,427.32	400,985.24	1,288,513.25	59,085.94	4.81%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		322,651.68	(29,964.95)	273,699.75	(48,951.94)	-15.17%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		322,651.68	(29,964.95)	273,699.75	(48,951.94)	-15.17%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,499,908.05	1,614,795.53	1,614,795.53	114,887.48	7.66%
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-
c. Adjusted Beginning Balance		1,499,908.05	1,614,795.53	1,614,795.53		
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,822,559.73	1,584,830.58	1,888,495.28		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-
All Others	9719	-	-	-	-	-
b. Restricted	9740	-	-	-	-	-
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-
d. Assigned						

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

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

Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	1st Interim vs. Adopted Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	36,882.81	-	38,665.69	1,782.88	4.83%
Unassigned/Unappropriated Amount	9790	1,785,676.92	1,584,830.58	1,849,829.59	64,152.67	3.59%

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

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

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	465,994.00	0.00	465,994.00	516,776.00	544,408.00
Education Protection Account State Aid - Current Year	8012	202,228.20	0.00	202,228.20	248,844.14	269,674.14
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools In Lieu of Property Taxes	8096	345,611.80	0.00	345,611.80	384,264.86	384,264.86
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		1,013,834.00	0.00	1,013,834.00	1,149,885.00	1,198,347.00
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	44,226.00	44,226.00	44,226.00	44,226.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	6,000.00	6,000.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	183,536.00	183,536.00	0.00	0.00
Total, Federal Revenues		0.00	233,762.00	233,762.00	44,226.00	44,226.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	5,339.00	5,339.00	0.00	0.00
All Other State Revenues	StateRevAO	15,414.00	227,984.00	243,398.00	206,967.43	206,968.43
Total, Other State Revenues		15,414.00	233,323.00	248,737.00	206,967.43	206,968.43
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	65,880.00	0.00	65,880.00	12,000.00	12,000.00
Total, Local Revenues		65,880.00	0.00	65,880.00	12,000.00	12,000.00
5. TOTAL REVENUES						
		1,095,128.00	467,085.00	1,562,213.00	1,413,078.43	1,461,541.43
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	235,473.00	44,852.00	280,325.00	287,345.00	294,575.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	-	0.00
Certificated Supervisors' and Administrators' Salaries	1300	81,000.00	0.00	81,000.00	83,430.00	85,932.90
Other Certificated Salaries	1900	0.00	0.00	0.00	-	0.00
Total, Certificated Salaries		316,473.00	44,852.00	361,325.00	370,775.00	380,507.90
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	39,565.75	150,083.25	189,649.00	190,743.00	191,870.00
Non-certificated Support Salaries	2200	13,078.80	42,371.20	55,450.00	55,905.60	56,375.28
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	34,256.90	0.00	34,256.90	34,256.90	34,256.90
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		86,900.55	192,454.45	279,355.00	280,904.60	282,501.28

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	60,543.94	0.00	60,543.94	62,348.80	64,207.81
PERS	3201-3202	0.00	0.00	0.00	-	0.00
OASDI / Medicare / Alternative	3301-3302	15,055.00	14,466.00	29,521.00	29,777.00	30,041.00
Health and Welfare Benefits	3401-3402	49,619.05	3,800.95	53,420.00	53,420.00	53,420.00
Unemployment Insurance	3501-3502	6,401.00	1,600.00	8,001.00	7,600.00	6,800.00
Workers' Compensation Insurance	3601-3602	9,910.00	0.00	9,910.00	9,910.00	9,910.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		141,528.99	19,866.95	161,395.94	163,055.80	164,378.81
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	20,400.00	20,400.00	16,000.00	16,000.00
Books and Other Reference Materials	4200	0.00	1,000.00	1,000.00	1,000.00	1,000.00
Materials and Supplies	4300	4,841.66	23,274.34	28,116.00	28,284.00	28,459.00
Noncapitalized Equipment	4400	600.00	18,400.00	19,000.00	27,000.00	27,000.00
Food	4700	550.00	44,450.00	45,000.00	45,000.00	45,000.00
Total, Books and Supplies		5,991.66	107,524.34	113,516.00	117,284.00	117,459.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	1,000.00	11,500.00	12,500.00	12,000.00	12,000.00
Dues and Memberships	5300	7,600.00	400.00	8,000.00	11,290.04	11,646.81
Insurance	5400	29,500.00	0.00	29,500.00	32,500.00	32,501.00
Operations and Housekeeping Services	5500	1,000.00	20,500.00	21,500.00	21,965.06	22,659.15
Rentals, Leases, Repairs, and Noncap. Improvements	5600	49,758.00	10,889.00	60,647.00	61,532.00	63,476.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	64,499.74	57,598.26	122,098.00	125,525.00	128,148.00

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

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

Communications	5900	4,519.31	1,500.00	6,019.31	6,209.52	6,405.74
Total, Services and Other Operating Expenditures		157,877.05	102,387.26	260,264.31	271,021.62	276,836.70
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	2,657.00	0.00	2,657.00	2,657.00	2,657.00
Amortization Expense-Lease Assets	6910	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		2,657.00	0.00	2,657.00	2,657.00	2,657.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	110,000.00	0.00	110,000.00	110,000.00	110,000.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		110,000.00	0.00	110,000.00	110,000.00	110,000.00
8. TOTAL EXPENDITURES		821,428.25	467,085.00	1,288,513.25	1,315,698.02	1,334,340.69
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		273,699.75	0.00	273,699.75	97,380.41	127,200.74

Description	Object Code	FY 2023/24			Totals for 2024/25	Totals for 2025/26
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		273,699.75	0.00	273,699.75	97,380.41	127,200.74
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,602,532.26	12,263.27	1,614,795.53	1,888,495.28	1,985,875.69
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		1,602,532.26	12,263.27	1,614,795.53	1,888,495.28	1,985,875.69
2. Ending Fund Balance, June 30 (E + F.1.c.)		1,876,232.01	12,263.27	1,888,495.28	1,985,875.69	2,113,076.43
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740	0.00	0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9799	38,665.69	0.00	38,665.69	39,481.23	40,040.51
Unassigned/Unappropriated Amount	9790	1,837,566.32	12,263.27	1,849,829.59	1,946,394.46	2,073,035.92

Coversheet

Approve submission for Employee Retention Credit (ERC)

Section: III. Discussion and Action Items
Item: D. Approve submission for Employee Retention Credit (ERC)
Purpose: Vote
Submitted by:
Related Material: STP ERC Flyer NonProfits (1).pdf
Employee Retention Credit_Summary .pdf



EMPLOYEE RETENTION CREDIT (ERC)

NONPROFIT ORGANIZATIONS

NONPROFITS IMPACTED BY COVID-19 RESTRICTIONS THAT HAVE W-2 EMPLOYEES ARE MOST LIKELY ELIGIBLE TO RECEIVE THE EMPLOYEE RETENTION CREDIT (ERC).

Nonprofits, including but not limited to hospitals, schools, museums, performing arts centers, and churches impacted by COVID-19 restrictions that have W-2 employees are most likely eligible to receive the Employee Retention Credit (ERC). This is the last remaining monetary distribution of COVID-19 relief passed by the CARES Act in 2020, regardless if you've already received PPP1 and/or 2.

While there is a widely held belief that tax-exempt organizations are ineligible for financial relief in the form of a refundable tax credit, this is not the case. Tax-exempt organizations are continually engaged in a trade or business regarding the totality of their operations, and those organizations that were able to retain their employees on payroll during the pandemic can retroactively claim the ERC based on hardships experienced in 2020 and 2021.

The two qualifying tests, independent from each other that determine your ERC eligibility are as follows: 1) the nonprofit(s) experienced decreased revenue during quarters 1-4 and 1-3 in 2020 and 2021, respectively, compared to 2019, OR; 2) the nonprofit(s) were impacted by government mandated restrictions. Many nonprofit companies that survived were subjected to government mandates imposed upon them resulting in partial closures or limited services (e.g., capacity limitations applicable to public and private spaces resulting in cancellations of pre-planned events, restrictions on public gatherings, and state or local orders requiring employees to work remotely). These mandates alone can collectively contribute to a nonprofit's qualification for the ERC.

The ERC offers nonprofits relief in the form of a tax refund check, issued by the IRS, for wages that have already been paid —up to \$26,000 per employee. Strategic Tax Planning will diligently and thoroughly research both revenue- and mandate-based qualifications for all seven quarters from 2020-2021 in which the COVID-19 pandemic may have impacted the operations of the nonprofit. We are here to help you receive the best ERC for operating and retaining your employees during the pandemic

SCHEDULE A FREE CONSULTATION TODAY



SmarterTaxPlanning.com

**Employee Retention Credit (ERC)
Summary for the TRCS Board**

Please see attached flier describing the ERC. Our back office, Charter School Management Corporation (CSMC), has been working with the firm Strategic Tax Planning to identify how much ERC their charter schools are eligible for. I engaged in the process and worked with CSMC to identify our ERC.

The table below summarizes the anticipated credit that Three Rivers would receive based on our experience during the Covid-19 school closure and distance learning period in 2020 and 2021.

If approved by the board, Strategic Tax Planning would complete the process and submit to the IRS. They charge a fee seen in the Fee Options table below.

TRCS Anticipated Employee Retention Credit:

Employee Retention Credit (ERC)					
2020 Quarterly ERC		Previously Claimed	2021 Quarterly ERC		Previously Claimed
2020 Q1*	\$ 11,000.00	N/A	2021 Q1	\$ 62,000.00	N/A
2020 Q2	\$ 50,000.00	N/A	2021 Q2	\$ 70,000.00	N/A
2020 Q3	\$ 1,000.00	N/A	2021 Q3	\$	N/A
2020 Q4	\$ 12,000.00	N/A	2021 Q4	\$ -	N/A
2020 Total:	\$ 74,000.00	\$ -	2021 Total:	\$ 132,000.00	\$ -
Total ERC Refund Claim:					\$ 206,000.00
*2020 Q1 ERC Claimed on 2020 Q2 Return					

The figures in 2020 may shift between quarters as we maximize and finalize your eligibility to the penny. This is due to the 2020 credit being limited for the full year instead of by quarter.

Eligibility Summary:

- Total Eligibility: 03/19/2020 - 06/30/2021
- Government Mandate Test: 03/19/2020-06/17/2021
- Gross Revenue Decline Test: 01/01/2021-06/30/2021

Fee Options:

Deferred Payment	20% Discount	Advanced Payment	
206,000		206,000	Gross Credit
35,000	(7,000)	28,000	Fee
171,000		178,000	Net Credit

Coversheet

Approve revised Employee Sick Leave Policy

Section: III. Discussion and Action Items
Item: E. Approve revised Employee Sick Leave Policy
Purpose: Vote
Submitted by:
Related Material: TRCS Sick Leave Policy .pdf

Sick Leave Policy

Summary for the Board

Revised Language for the TRCS Employee Handbook:

Sick Leave

Sick leave is a form of insurance that employees accumulate in order to provide a cushion for incapacitation due to illness or injury. It is intended to be used only when actually required to recover from illness or injury; sick leave is not for “personal” absences. Time off for medical and dental appointments will be treated as sick leave. TRCS will not tolerate abuse or misuse of your sick leave privilege.

An employee who works in California for 30 or more days within a year from the beginning of employment is entitled to paid sick leave.

- Paid sick leave shall be paid at the employee’s regular wage rate.
- All qualified non-exempt or part time employees shall start the new Fiscal year with **five Days of paid sick leave available**, once their 30 days threshold has been met. A “Day” is defined as a typical, average work day. An employee whose typical work day is an average of 4 hours, would be entitled to 12 hours of sick leave per year.
- Full time teachers and administrators will start the new fiscal year with 10 days of paid sick leave available.
- There will be no carry-over of sick time to the following year.
- Once an employee uses their Sick Leave they will take future time off without pay.

If you are absent longer than three (3) days due to illness, medical evidence of your illness and/or medical certification of your fitness to return to work satisfactory to the School will be required before the School honors any sick pay requests. TRCS may withhold sick pay if it suspects that sick leave has been misused.

Once an employee has exhausted sick leave, the employee may continue on an unpaid medical leave depending upon the facts and circumstances of the employee’s basis for leave beyond accrued sick leave. Employee requests for unpaid medical leave must be approved in advance by the School Director.

Coversheet

Approve revised ELO-P Plan

Section: III. Discussion and Action Items
Item: F. Approve revised ELO-P Plan
Purpose: Vote
Submitted by:
Related Material: TRCS ELO-P Plan_Rev. 12.12.23.pdf
ELO-P Budget - Budget Overview 23-24.pdf

**Three Rivers Charter School (TRCS)
Expanded Learning Opportunities Program (ELO-P) Plan
Revised 12.12.23**



Local Educational Agency (LEA) Name: Three Rivers Charter School
Contact Name: Kimberly Morgan, Director
Contact Email: director@trcschool.org
Contact Phone: 707-964-1128

School Sites Selected to operate ELO-P:
Three Rivers Charter School
1211 Del Mar Dr. Ste. 301
Fort Bragg, CA 95437

Purpose

This template will aid LEAs in the development of a program plan as required by EC Section 46120(b)(2). In this program plan, LEAs will describe program activities that support the whole child, and students' Social and Emotional Learning (SEL) and development.

Definitions

“Expanded learning” means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year. (EC Section 8482.1[a])

“Expanded learning opportunities” (ELO) has the same meaning as “expanded learning” as defined in EC Section 8482.1. “Expanded learning opportunities” does not mean an extension of instructional time, but rather, opportunities to engage pupils in enrichment, play, nutrition, and other developmentally appropriate activities. (EC Section 46120[e][1])

Instructions

This Program Plan needs to be approved by the LEA’s Governing Board in a public meeting and posted on the LEA’s website.

The program plan template guide is considered a living document that is periodically reviewed and adjusted to reflect the needs of the community, updates in the law, and to provide continuous improvement in the development of an effective ELO-P.

The LEA is responsible for creating, reviewing, and updating the program plan every three years in accordance with EC Section 8482.3(g)(1). LEAs are encouraged to work collaboratively with partners and staff to develop and review the program plan. The LEA is responsible for the plan and the oversight of any community partners or subcontractors. The LEA should include any partners in the development and review of the plan. It is recommended that the plan be reviewed annually.

The Expanded Learning Division adopted the Quality Standards for Expanded Learning in California (Quality Standards) and introduced requirements for Continuous Quality Improvement (CQI) to help programs engage in reflection and be intentional about program management practices and activities delivered to students. To create the program plan, provide a narrative description in response to the prompts listed under each Quality Standard below. The LEA may customize and include additional prompts, such as describing SEL activities, or refining the plan. In addition to the narrative response, it may be useful to include tables, charts, or other visual representations that contribute to the understanding of the ELO-P. LEAs are encouraged to download and reference the Quality Standards in order to provide ongoing improvements to the program. The Quality Standards can be found on the California Department of Education’s (CDE) Quality Standards and CQI web page, located at <https://www.cde.ca.gov/ls/ex/qualstandcqj.asp>.

TRCS Responses to Quality Standards Elements

1. Safe and Supportive Environment

Describe how the program will provide opportunities for students to experience a safe and supportive environment. Include if the program will be offered on the school site or off campus. If not on site, describe where in the community it will be and how students will be supported to get there.

TRCS will offer extended learning opportunities to students in safe and supportive environments both onsite and off campus.

TRCS will build on existing onsite expanded learning opportunities for students before and after school. Our programs are led by trusted, supportive TRCS staff who participate in on-going health and safety procedures, training, and practice drills. The after school ELO programs integrate TRCS's positive behavior program intervention and support (PBIS) program driven by our school's REACH values of Respect, Empathy, Achievement, Citizenship and Hard Work.

Onsite ELO offerings include:

- Breakfast in the Tent begins at 8:00am daily before class and all TRCS students are offered free breakfast in a calm, social, supervised environment with peers.
- The Tides Afterschool Program (Three Rivers Interactive Daily Enrichment Supplement) offers a safe, nurturing after care option for students until 5:00 pm daily and includes:
 - Academic support
 - Recreational Sports such as wrestling, soccer, volleyball, acro-dance and basketball
 - Games, hands-on activities and free play
 - Snack
 - School releases early on Friday and additional STEAM (Science, Technology, Engineering, Art, Math) focussed activities are offered.
- Saturday Academy will be offered on several Saturdays throughout the year. This 9 hour day includes sessions that families pre-register for spanning a variety of topics and themes. Sessions are led by TRCS staff and community or family volunteers. Sessions include both academic support and a wide array of enrichment activities.

TRCS will invest in our existing ELO offerings to strengthen and grow our program based on the needs and interests of students and families.

Off site ELO Offerings:

In an attempt to move toward offering students thirty additional intersessional nine hour days of ELO, we will research and fund students' participation in existing programs in our small rural community. We will work with partnering community organizations to offer ELO to students during school breaks, on weekends and during the summer.

2. Active and Engaged Learning

Describe how the program will provide opportunities for students to experience active and engaged learning that either supports or supplements, but does not duplicate, the instructional day.

The ELO programs at TRCS after school will offer:

- Daily academic support and enrichment, to support student academic success
- Daily outdoor play and physical activity to increase student activity levels and healthy exercise habits.
- Weekly classes focussed on a variety of sports
- Hands-on learning experiences, including STEAM and play based opportunities

As we move toward offering the full requirement of intersessional ELO during summer, weekends and vacations, opportunities will be offered to TRCS students in partnership with local community organizations who have existing programs in our small rural community. Opportunities for outdoor exploration science camps and art classes, for example, will provide learning experiences that are hands-on, utilize multiple senses and support collaborative interaction with people in the larger community.

3. Skill Building

Describe how the program will provide opportunities for students to experience skill building.

Our daily Academic Support during Tides provides a collaborative environment for students to receive academic support from skilled TRCS staff, credentialed teachers and their peers. Any student is welcome to this space after school to get help with work

completion and tasks from the regular school day or extra support with targeted academic skills or concepts identified by their teacher. Students and staff at Tides build on 21st century skills as they utilize technology and work collaboratively to bolster academic success.

In the Tides after school program, students will be provided access to enriching educational opportunities and physical movement classes. In all areas, students will be encouraged to use collaboration, communication, critical thinking, and creativity during activities within the program.

4. Youth Voice and Leadership

Describe how the program will provide opportunities for students to engage in youth voice and leadership.

The ELO program provides and supports intentional opportunities for students to play a meaningful role in program design and implementation, and provides ongoing access to authentic leadership roles. Educational partners (students, staff, families, school board) have opportunities throughout the year to provide feedback on the program via formal surveys. TRCS Staff encourage and engage students on a regular basis to share their perspectives regarding program design, what they want to learn and the quality of their experience in the program. Students are given agency to help decide games and activities.

The Recreational Sports piece of our Tides Program utilizes a peer coaching model and we engage peer tutors during Academic Support time. Engaging youth leaders in these ways promotes positive cross-age relationships within the program and empowers students to have a positive impact on other individuals, developing empathy and building confidence and skills.

Our TRCS Student Council is composed of two students from each grade level and a student School President who is elected by the student body. The Student Council reflects on all programs at the school, including the ELO programs, to provide meaningful feedback to the Staff, Director and School Board. Student Council shares ideas for new programs and activities as well ideas for improvements.

5. Healthy Choices and Behaviors

Describe how the program will provide opportunities for students to engage in healthy choices and behaviors. Describe how students will be served nutritious meals and/or snacks during the ELO-P hours of programming.

Our ELO programs promote student well being by providing nutritious foods and ample opportunities for physical activity.

All students are offered a free, nutritious breakfast daily before school begins. Healthy snacks are provided after school during Tides. TRCS is a sponsor of the National School Lunch and Breakfast Programs and operates under the Community Eligibility Provision allowing all our students to receive two nutritious meals each day for free. Snacks are purchased with ELO and other funds and we receive snack donations from the Fort Bragg Food Bank, a community partner organization.

The Tides after school program is outdoors with free play and organized physical activities (as weather permits). The Recreational Sports piece of Tides is focussed on student health and wellness through a diverse offering of sports activities such as soccer, basketball, dance, ultimate frisbee and volleyball. Social emotional well being is also a focus at TRCS and our Student Support Counselor is available after school to meet with students and groups, help resolve behavior issues and help guide students in making decisions toward a healthy lifestyle.

6. Diversity, Access, and Equity

Describe how the program is designed to address cultural and linguistic diversity and provide opportunities for all students to experience diversity, access, and equity. Describe how the ELO-P will provide access and opportunity for students with disabilities.

The ELO program creates an environment in which students experience values that embrace diversity and equity regardless of race, color, religion, sex, age, income level, national origin, physical ability, sexual orientation and/or gender identity and expression.

The ELO programs are open to all TRCS students. Communications are provided in English and Spanish to make the information accessible to all our families. Our ELO programs are free for families including Tides and Saturday Academy.

All TRCS students are welcome in the ELO programs including students with disabilities. We are aware of and seek information and strategies to support all participant needs.

7. Quality Staff

Describe how the program will provide opportunities for students to engage with quality staff.

The TRCS Director is responsible for hiring all staff on site. Our ELO programs are run by quality TRCS staff who have regular training in health and safety, behavior management and other professional skills. The ELO program funds will allow the program to increase hourly pay rates, with the purpose of attracting a strong candidate pool and maintaining highly trained quality staff, as well as increase the number of staff members.

8. Clear Vision, Mission, and Purpose

Describe the program's clear vision, mission, and purpose.

The Expanded Learning Opportunities Program at TRCS will provide a safe and enriching learning environment for students outside the regular school day. Engaging ELO offerings with a focus on the whole child will promote academic success and physical and emotional wellbeing for students.

As the ELO programs are further developed at TRCS, our educational partners (including students, staff, families, board and community partners) will have opportunities to provide input and feedback. The current programs have been built on the needs and input from our educational partners, specifically through the development of the school's Local Control Accountability Plan (LCAP).

9. Collaborative Partnerships

Describe the program's collaborative partnerships. Local educational agencies are encouraged to collaborate with non-LEA entities to administer and implement ELO-P programs.

As we further develop the ELO program at TRCS, we plan to seek collaboration with local entities to enhance our program. TRCS has many existing local collaborative partnerships and we are investigating the potential to collaborate with these organizations in our ELO offerings. Local organizations with whom we have collaborated include: Noyo Center for Marine Science, Nature Day Camp, Point Cabrillo Light House, Noyo Food Forest, Audubon Society, Flockworks and more.

10. Continuous Quality Improvement

Describe the program's Continuous Quality Improvement plan.

The ELO program at TRCS uses data from multiple sources to assess its strengths and weaknesses in order to continuously improve program design, outcomes and impact. Data is collected from our educational partners, including youth, regarding the quality and effectiveness of the program at least once annually. Staff demonstrate their commitment to continuous improvement on a daily basis through regular self-assessment of individual performance as well as attending professional development and training opportunities that expand their capacity. TRCS has weekly teaching staff and monthly whole staff meetings where we reflect as a team and work on continuous improvement of all our programs.

11. Program Management

Describe the plan for program management.

The TRCS Director will maintain oversight of the ELO programs. Regular check-ins with ELO staff informally and formally at staff meetings will provide opportunity for communication around any necessary changes to improve the program. All new programs and large expenses are approved by the TRCS Board of Directors.

12. Existing After School Education and Safety (ASES) and 21st Community Learning Centers (21st CCLC) Elementary and Middle School grantees.

Does not Apply.

13. Transitional Kindergarten and Kindergarten

Programs serving transitional kindergarten or kindergarten pupils shall maintain a pupil-to-staff member ratio of no more than 10 to 1. (EC Section 46120[b][2][D]). Please address the proposed schedule and plan for recruiting and preparing staff

to work in the program, including supporting them to understand how to work with younger children. How will the lower pupil-to-staff ratio be maintained? How will the curriculum and program be developmentally-informed to address this younger age group?

Does not Apply.

TRCS serves students in first through eighth grade. We do not have kindergarten or transitional kindergarten at this time.

14. Sample Program Schedule

Please submit a sample program schedule that describes how the ELO-P or other fund sources, including the California State Preschool Program for children enrolled in transitional kindergarten or kindergarten, will be combined with the instructional day to create a minimum of nine hours per day of programming (instructional day plus ELO-P or other supports). Also, submit a sample schedule for a minimum nine-hour summer or intersession day.

School Day ELO Schedule (8:00 - 5:00 = 9 hours)

- 8:00 - 8:30 Breakfast in the Tent
- 8:30 - 3:00 Regular School day
- After School ELO:
 - 3:00 - 5:00 TIDES Afterschool Program
- Friday Early Release ELO:
 - 12:00 - 5:00 Tides Afterschool Program

Intersessional ELO Schedule is under development. In an attempt to move toward offering students thirty additional intersessional nine hour days of ELO, we will research and fund students' participation in existing programs in our small rural community.

We have added the Saturday Academy to be offered once a month on campus. Programming for school breaks and summer is under development with impending facilities remodel beginning in 2024.

	2023-24 ELO-P	Internal Budget Overview		
2023-24 Funds	\$84,341.00	Total Funds	\$103,400.00	
2022-23 Carryover	\$26,031.00			
TOTAL	\$110,372.00	Tides		
		Employees	\$51,000.00	
		<i>Tides Lead/ Coordinator</i>		
		<i>Tides Assistant x2</i>		
30 Intersessional Day Requirement		<i>Science Specialist</i>		
<i>.0049% subtracted per day not offered</i>		Materials and Supplies	\$43,000.00	
3 days July 2023				
7 Saturday Academy		Saturday Academy		x 7 sessions
3 PD Days		Employees	\$8,000.00	
13 offered, 17 days deducted	\$7,026.00	<i>Lead Instructor</i>		\$40/hour
		<i>Assistant x2</i>		\$25/hour
TOTAL	\$110,372.00	<i>Guest teachers</i>		\$50/hour
Minus Intersession Days no	\$7,026.00	Materials and Supplies	\$1,400.00	
ELO-P Funds	\$103,346.00			
	est. \$103,400			
		TOTAL	\$103,400.00	