



# Three Rivers Charter School

## Regular Board Meeting

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### **Date and Time**

Tuesday September 17, 2024 at 5:30 PM PDT

### **Location**

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

Three Rivers Charter School

1211 Del Mar Dr.

Fort Bragg, CA

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

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

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

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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.

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## Agenda

	Purpose	Presenter	Time
<b>I. Opening Items</b>			<b>5:30 PM</b>
<b>A.</b> Call the Meeting to Order		Jenna Hoyt	1 m
<b>B.</b> Record Attendance		Dana Vogeles	1 m
<b>C.</b> Community Comment	Discuss	Jenna Hoyt	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.			
<b>D.</b> Changes to Agenda?	Discuss	Jenna Hoyt	3 m
<b>II. Reports</b>			<b>5:45 PM</b>
<b>A.</b> Director's Report	Discuss	Kim Morgan	10 m
TRCS Director K. Morgan to present school update for the board.			
<b>B.</b> Teacher Reports	Discuss	Kim Morgan	5 m
Update from the classrooms.			
<b>C.</b> Financial Report	Discuss	Roger Coy	5 m
Treasurer R. Coy to present Financial Report.			
<b>III. Discussion and Action Items</b>			<b>6:05 PM</b>
<b>A.</b> Approve Minutes	Approve Minutes	Jenna Hoyt	2 m
Approve Minutes of July Special Board Meeting			
Approve minutes for Regular Board Meeting on August 20, 2024			
<b>B.</b> Unaudited Actuals	Vote	Kim Morgan	15 m
Review and accept 2023-24 Unaudited Actuals.			
<b>C.</b> Approve EPA Resolution	Vote	Kim Morgan	5 m

	Purpose	Presenter	Time
resolution for Educator Protection Account.			
<b>D. Vacant Board Member Positions</b>	Discuss	Kim Morgan	10 m
Discuss ideas for potential new board members.			
<b>IV. Closing Items</b>			<b>6:37 PM</b>
<b>A. Adjourn Meeting</b>	FYI	Jenna Hoyt	

# Coversheet

## Director's Report

<b>Section:</b>	II. Reports
<b>Item:</b>	A. Director's Report
<b>Purpose:</b>	Discuss
<b>Submitted by:</b>	
<b>Related Material:</b>	Director's Report 9.17.24.pdf

## **Director's Report September 17, 2024**

- **Events & Activities**
  - Back to School Night & PTN
  - Fall Electives (3-8)
  - Sept. REACH Assembly
  - T Shirt design contest
  - Humboldt Field Trip (3-4 & 7-8 classes) Oct. 16-17
- **New Programs etc.**
  - IT support rolling
  - Homework Club during Tides
  - Art a la Cart Thursdays
- **Enrollment 24-25 update**
  - 81 Enrolled, goal of 90
  - Room in all grade levels except 4, 7 & 8
- **Staffing Update**
  - Still seeking additional After School Instructor
- **Mendocino County Youth Project**
  - Short term contract for student support groups

# Coversheet

## Teacher Reports

**Section:** II. Reports  
**Item:** B. Teacher Reports  
**Purpose:** Discuss  
**Submitted by:**  
**Related Material:** Teacher Reports 8.17.24.pdf

## Teacher Report for the Board

9.17.24

Good Evening Board Members!

We have had an awesome start to our year and would like to share some of the amazing things that have been happening in each of our classrooms.

In Ms. Luna's first and second grade class, students have started to develop their school day routine and learn about their classroom. They've become wild about the books they've read and are continuing on their reading journey. The Wit and Wisdom curriculum has paired nicely with some safari art to supplement their learning. There has been a heavy emphasis on Social Emotional Learning in their classroom, with students creating Emotion Controllers, which look like video game controllers, to allow them to identify their feelings and take control of their emotions. They also have been learning about their Bridges curriculum and working on some ten frames and number racks in Mathematics.

Ms. Natalie has a lot of new Three Rivers students in her classroom this year. She utilized her NWEA diagnostic exam to identify some second grade math skills that they have been practicing. These foundational reviews will support the students, as they take on some more difficult third grade math skills. They have been studying the sea through their Wit and Wisdom curriculum and continue to develop their reading and writing skills. Ms. Natalie's class has expressed their art skills in their flower bulb packaging, for our school fundraiser, and decorated ceramic pots for our succulent fundraiser.

The fifth and sixth grade students have been enjoying a smaller setting with Mrs. Krebs, which has allowed them to develop a strong bond within the classroom. They have made carts and earthquake resistant buildings through their science class. Geography started with learning about continents and oceans and has brought them to learning about the United States. They have already taken their Eastern US quiz and will soon take their Western US quiz. Mrs. Krebs has already administered their first math test and is also developing a game to play with her class in the future.

Mr. Lang's junior high class has gotten into a rhythm, working hard in our materials. We are just about wrapped up with Chapter 1 in all three math classes, with Algebra students having their first chapter test last Friday. Our Big Ideas curriculum makes our learning process much easier and we enjoy having a few of Mrs. Krebs students join us for our math period each day. We have been studying all things space, using our MyPerspectives books to read both fiction and non-fiction pieces about space and even martians. They're also learning all about the stars and universe around us in science and developing into quite the rugby players in PE.

# Coversheet

## Financial Report

<b>Section:</b>	II. Reports
<b>Item:</b>	C. Financial Report
<b>Purpose:</b>	Discuss
<b>Submitted by:</b>	
<b>Related Material:</b>	Balance sheet (8-31-2024).pdf Treasurer's Report - (9-17-24) (1).pdf



## Three Rivers Charter School

### Balance Sheet

#### Statement of Financial Position

	Year To Date 08/31/2024	Prior Year To Date 08/31/2023	Year To Date 08/31/2024
	Current Year Balance	Prior Year	Difference
911000-TRC-020 - Cash in County Treasury	1,012,365.11	1,837,805.98	(825,440.87)
912000-TRC-020 - Cash in General Account	286,523.57	205,152.34	81,371.23
912600-TRC-020 - Cash in ASB account	7,170.89	18,196.74	(11,025.85)
<b>Total Cash and Cash Equivalents</b>	<b>1,306,059.57</b>	<b>2,061,155.06</b>	<b>(755,095.49)</b>
920000 - Accounts Receivables	355.71	444.27	(88.56)
929000 - Due from Grantor Governments	148,817.62	41,524.00	107,293.62
<b>Total Accounts Receivable</b>	<b>149,173.33</b>	<b>41,968.27</b>	<b>107,205.06</b>
933000 - Prepaid Expenses	10,971.24	583.00	10,388.24
<b>Total Prepaid Expenses</b>	<b>10,971.24</b>	<b>583.00</b>	<b>10,388.24</b>
942000 - Building/Leasehold Improvements	37,865.60	11,296.75	26,568.85
944000 - Furniture Fixtures and Equipment	12,853.36	12,853.36	0.00
945000 - Construction in Progress	804,840.11	43,442.82	761,397.29
946000 - Right of Use Asset	227,269.01	266,058.00	(38,788.99)
<b>Total Fixed Assets</b>	<b>1,082,828.08</b>	<b>333,650.93</b>	<b>749,177.15</b>
942500 - Accumulated Depreciation - Building Improvements	(12,846.62)	(11,296.75)	(1,549.87)
944500 - Accumulated Depreciation - Furniture & Fixtures	(12,853.36)	(12,853.36)	0.00
<b>Total Accumulated Depreciation</b>	<b>(25,699.98)</b>	<b>(24,150.11)</b>	<b>(1,549.87)</b>
<b>Total Assets</b>	<b>2,523,332.24</b>	<b>2,413,207.15</b>	<b>110,125.09</b>



## Three Rivers Charter School

### Balance Sheet

Statement of Financial Position

	Year To Date 08/31/2024 <small>Current Year Balance</small>	Prior Year To Date 08/31/2023 <small>Prior Year</small>	Year To Date 08/31/2024 <small>Difference</small>
950000 - Accounts Payable-System	31,123.77	6,014.45	25,109.32
<b>Total Accounts Payable</b>	<b>31,123.77</b>	<b>6,014.45</b>	<b>25,109.32</b>
950100 - Accrued Salaries	0.00	15,378.09	(15,378.09)
950300 - Accrued STRS	8,737.14	8,241.82	495.32
950600 - Credit Card Payable	0.00	7,660.93	(7,660.93)
959000 - Due to Grantor Governments	188,937.50	145,619.69	43,317.81
<b>Total Accrued Liabilities</b>	<b>197,674.64</b>	<b>176,900.53</b>	<b>20,774.11</b>
965000 - Deferred Revenue	355,681.99	389,229.75	(33,547.76)
<b>Total Other Short Term Liability</b>	<b>355,681.99</b>	<b>389,229.75</b>	<b>(33,547.76)</b>
965500 - ROU liability	216,742.21	250,902.81	(34,160.60)
<b>Total Other Liabilities</b>	<b>216,742.21</b>	<b>250,902.81</b>	<b>(34,160.60)</b>
<b>Total Liabilities</b>	<b>801,222.61</b>	<b>823,047.54</b>	<b>(21,824.93)</b>
 <b>Net Increase/(Decrease) in Net Assets</b>	 <b>(146,728.77)</b>	 <b>(35,936.19)</b>	 <b>(110,792.58)</b>
978000 - Unrestricted Net Assets – Other Designations	816,657.83	816,657.83	0.00
979000 - Net Assets	970,434.30	727,691.70	242,742.60
979300 - Audit Adjustments	11,300.00	11,300.00	0.00
<b>Total Unrest Net Assets with Inc/(Dec) to date</b>	<b>1,651,663.36</b>	<b>1,519,713.34</b>	<b>131,950.02</b>
979700 - Temporarily restricted Net Assets	12,263.27	12,263.27	0.00
978900 - Designated for Economic Uncertainty	58,183.00	58,183.00	0.00
<b>Total Restricted Net Assets</b>	<b>70,446.27</b>	<b>70,446.27</b>	<b>0.00</b>
<b>Total Net Assets</b>	<b>1,722,109.63</b>	<b>1,590,159.61</b>	<b>131,950.02</b>
<b>Liabilities and Net Assets</b>	<b>2,523,332.24</b>	<b>2,413,207.15</b>	<b>110,125.09</b>

# Three Rivers Charter School

## Treasurer's Report

### September 17, 2024

#### Operations and Financial Status

#### Summary:

According to the Balance Sheet Detail as of August 31, 2024 (attached):

- Cash in Bank: \$286,523 (July - \$248,643)
- Cash in County Treasury Account: \$1,012,365 (July - \$1,559,566)
- Cash in Booster Club Account : \$7,170 (July - \$7,170)
- Total Liabilities:\$801,222 ( August 2023 - \$823,047)
- Net Assets: \$1,722,109 (August 2034 - \$1,519,713)
- Accounts Receivables: \$355
- Accounts Payable: \$31,123 (July - \$318,813)
- Year to Date Net Loss: (\$146,729)
- Deferred Revenue: \$355,681

#### Notes:

- These numbers and attached Balance Sheet Detail are as of August 31, 2024
- To early for Budget tracking as of yet
- A simple analysis of our budget shows the following breakdown: Salaries and Benefits-60%, Books and Supplies-10%, Services-20%, Other (Sp Ed Encroachment)-10%. California Schools typically run around 80% for Salaries and Benefits which is what allows us to put more money into services and supplies and reserves.

# Coversheet

## Approve Minutes

**Section:** III. Discussion and Action Items  
**Item:** A. Approve Minutes  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Regular Board Meeting on August 20, 2024

APPROVED



# Three Rivers Charter School

## Minutes

### Regular Board Meeting

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#### Date and Time

Tuesday August 20, 2024 at 5:30 PM

#### Location

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

Three Rivers Charter School  
1211 Del Mar Dr.  
Fort Bragg, CA

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**Directors Present**

A. Dominguez, D. Vogele, J. Hoyt, J. Ries, L. Norman, R. Coy

**Directors Absent**

*None*

**Guests Present**

Amber McGregor, Cassandra Luna, Joseph Aldridge, K. Morgan, Mary Makela

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**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 Aug 20, 2024 at 5:31 PM.

**B. Record Attendance**

**C. Community Comment**

**D. Changes to Agenda?**

**II. Reports**

**A. Director's Report**

Back to school BBQ was a great success.

New Programs:

IT Support and Internet Filter Onboarding

Homework Club to start Sept 3rd

Art a la Cart to start early Sept with Sue Magoo

Enrollment update:

80 Enrolled, goal of 90

Room in all grades except 4, 7 and 8

Staffing update:

Still seeking an additional after school instructor.

Meal Program Update: Amber gave an update on the breakfast cart and hot lunch this school year so far. Everything is going well, the menu will change a bit once the school year is a little more underway.

#### **B. Teacher Reports**

Ms. Luna, the new 1-2 grade teacher is present and gave an update on how things are going so far.

Because the school year just started, reports from other teachers will be included moving forward.

#### **C. Financial Report**

J. Hoyt reported out the Treasurer's Report summary and notes included in the meeting packet.

### **III. Discussion and Action Items**

#### **A. Approve Minutes**

J. Hoyt made a motion to approve the minutes from Special Board Meeting on 07-29-24.

L. Norman seconded the motion.

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

#### **B. Facility Project**

R. Coy made a motion to approve the total contract with the change order of \$754,032.85.

J. Hoyt seconded the motion.

K. Morgan reported on the budget changes with the facilities project, some aspects of the project have gone over budget, and some have gone under-budget. The net "Charges above Base Contract Scope" is \$24,264.40.

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

#### **C. Approve Revised Independent Study Policy**

L. Norman made a motion to approve the updated Independent Study Policy.

A. Dominguez seconded the motion.

Several small changes have been made based on state mandates.

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

#### **D. Officer Election: President**

Motion to elect Jenna as President of the Board of Directors.

Nominated by R. Coy. Jenna accepted.

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

**Roll Call**

L. Norman Aye  
A. Dominguez Aye  
D. Vogele Aye  
J. Ries Aye  
R. Coy Aye  
J. Hoyt Aye

**E. Officer election: Treasurer**

Motion to elect Roger Coy.

Nominated by Lisa. Roger accepts

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

**Roll Call**

J. Ries Aye  
A. Dominguez Aye  
L. Norman Aye  
D. Vogele Aye  
J. Hoyt Aye  
R. Coy Aye

**F. Vacant Board Member Positions**

Two positions will soon be open on the board. Board members have some ideas and will put the word out.

**IV. Closing Items**

**A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:05 PM.

Respectfully Submitted,

D. Vogele

# Coversheet

## Unaudited Actuals

**Section:** III. Discussion and Action Items  
**Item:** B. Unaudited Actuals  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** TRCS FY2324 Unaudited Actuals Summary.pdf  
2023-24 Unaudited Actuals - Three Rivers Charter (01).pdf



Three Rivers Charter  
 Fort Bragg Unified  
 Mendocino County

2023-24 Unaudited Actuals  
 Charter School Alternative Form  
 Certification

23 65565 0123737  
 Form ALT  
 E8ABZUW759(2023-24)

CHARTER SCHOOL UNAUDITED ACTUALS  
 FINANCIAL REPORT -- ALTERNATIVE FORM  
 July 1, 2023 to June 30, 2024

CHARTER SCHOOL CERTIFICATION

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

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

For information regarding this report, please contact:

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

To the entity that approved the charter school:

X 2023-24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

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

To the County Superintendent of Schools:

X 2023-24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

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

To the Superintendent of Public Instruction:

X 2023-24 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

**CHARTER SCHOOL UNAUDITED ACTUALS**  
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2023 to June 30, 2024

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

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

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

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. LCFF Sources				
State Aid - Current Year	8011	469,889.00		469,889.00
Education Protection Account State Aid - Current Year	8012	116,625.00		116,625.00
State Aid - Prior Years	8019	29.00		29.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	388,897.00		388,897.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		975,440.00	0.00	975,440.00
2. Federal Revenues (see NOTE in Section L)				
Every Student Succeeds Act	8290		38,308.21	38,308.21
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		35,194.84	35,194.84
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	190,900.94	190,900.94
Total, Federal Revenues		0.00	264,403.99	264,403.99
3. Other State Revenues				
Special Education - State	StateRev SE		0.00	0.00
All Other State Revenues	StateRev AO	17,994.00	224,910.04	242,904.04
Total, Other State Revenues		17,994.00	224,910.04	242,904.04
4. Other Local Revenues				
All Other Local Revenues	LocalRev AO	105,850.04	15,285.33	121,135.37
Total, Local Revenues		105,850.04	15,285.33	121,135.37
5. TOTAL REVENUES				
		1,099,284.04	504,599.36	1,603,883.40
<b>B. EXPENDITURES (see NOTE in Section L)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	244,780.06	20,392.32	265,172.38
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	80,268.86	0.00	80,268.86
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		325,048.92	20,392.32	345,441.24
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	(3,940.98)	131,346.16	127,405.18
Noncertificated Support Salaries	2200	0.00	94,735.42	94,735.42
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical, Technical and Office Salaries	2400	30,279.13	0.00	30,279.13
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		26,338.15	226,081.58	252,419.73
3. Employee Benefits				
STRS	3101-3102	60,546.23	0.00	60,546.23
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	6,728.04	17,589.22	24,317.26

Three Rivers Charter  
Fort Bragg Unified  
Mendocino County

2023-24 Unaudited Actuals  
Charter School Alternative Form

23 65565 0123737  
Form ALT  
E8ABZUW759(2023-24)

Health and Welfare Benefits	3401-3402	69,149.65	6,390.47	75,540.12
Unemployment Insurance	3501-3502	847.83	1,617.09	2,464.92
Workers' Compensation Insurance	3601-3602	4,355.00	4,393.00	8,748.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		141,626.75	29,989.78	171,616.53
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	0.00	21,898.37	21,898.37
Books and Other Reference Materials	4200	0.00	1,516.80	1,516.80
Materials and Supplies	4300	3,543.48	23,127.19	26,670.67
Noncapitalized Equipment	4400	1,369.68	37,502.79	38,872.47
Food	4700	0.00	49,336.80	49,336.80
Total, Books and Supplies		4,913.16	133,381.95	138,295.11
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	2,078.50	6,738.33	8,816.83
Dues and Memberships	5300	871.35	876.00	1,747.35
Insurance	5400	22,577.00	0.00	22,577.00
Operations and Housekeeping Services	5500	4,372.82	21,924.42	26,297.24
Rentals, Leases, Repairs, and Noncap. Improvements	5600	36,467.73	30,557.79	67,025.52
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	103,778.92	40,056.75	143,835.67
Communications	5900	2,230.34	20.79	2,251.13
Total, Services and Other Operating Expenditures		172,376.66	100,174.08	272,550.74
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Lease Assets	6600			0.00
Subscription Assets	6700			0.00
Depreciation Expense (accrual basis only)	6900	1,549.87	0.00	1,549.87
Amortization Expense - Lease Assets	6910			0.00
Amortization Expense - Subscription Assets	6920			0.00
Total, Capital Outlay		1,549.87	0.00	1,549.87
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE		173,447.04	173,447.04
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	173,447.04	173,447.04
<b>8. TOTAL EXPENDITURES</b>		671,853.51	683,466.75	1,355,320.26
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		427,430.53	(178,867.39)	248,563.14
<b>D. OTHER FINANCING SOURCES / USES</b>				

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1.	Other Sources	8930-8979			0.00
	Less:				
2.	Other Uses	7630-7699			0.00
3.	Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(232,565.05)	232,565.05	0.00
4.	TOTAL OTHER FINANCING SOURCES / USES		(232,565.05)	232,565.05	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)</b>			194,865.48	53,697.66	248,563.14
<b>F. FUND BALANCE / NET POSITION</b>					
1.	Beginning Fund Balance/Net Position				
a.	As of July 1	9791	1,602,532.26	12,263.27	1,614,795.53
b.	Adjustments/Restatements	9793, 9795	11,300.00	0.00	11,300.00
c.	Adjusted Beginning Fund Balance /Net Position		1,613,832.26	12,263.27	1,626,095.53
2.	Ending Fund Balance /Net Position, June 30 (E+F1c)		1,808,697.74	65,960.93	1,874,658.67
<b>Components of Ending Fund Balance (Modified Accrual Basis only)</b>					
a.	Nonspendable				
1.	Revolving Cash (equals Object 9130)	9711			0.00
2.	Stores (equals Object 9320)	9712			0.00
3.	Prepaid Expenditures (equals Object 9330)	9713			0.00
4.	All Others	9719			0.00
b.	Restricted	9740			0.00
c.	Committed				
1.	Stabilization Arrangements	9750			0.00
2.	Other Commitments	9760			0.00
d.	Assigned	9780			0.00
e.	Unassigned/Unappropriated				
1.	Reserve for Economic Uncertainties	9789			0.00
2.	Unassigned/Unappropriated Amount	9790M			0.00
3.	<b>Components of Ending Net Position (Accrual Basis only)</b>				
a.	Net Investment in Capital Assets	9796	238,920.15		238,920.15
b.	Restricted Net Position	9797		65,960.93	65,960.93
c.	Unrestricted Net Position	9790A	1,569,777.59	0.00	1,569,777.59
<b>Description</b>			<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
<b>G. ASSETS</b>					
1.	Cash				
	In County Treasury	9110	1,912,365.11		1,912,365.11
	Fair Value Adjustment to Cash in County Treasury	9111			0.00
	In Banks	9120	118,512.02	65,960.93	184,472.95
	In Revolving Fund	9130			0.00
	With Fiscal Agent/Trustee	9135			0.00
	Collections Awaiting Deposit	9140			0.00
2.	Investments	9150			0.00
3.	Accounts Receivable	9200	355.71		355.71
4.	Due from Grantor Governments	9290	148,817.62		148,817.62
5.	Stores	9320			0.00
6.	Prepaid Expenditures (Expenses)	9330	10,346.62		10,346.62
7.	Other Current Assets	9340			0.00
8.	Lease Receivable	9380			0.00
9.	Capital Assets (accrual basis only)	9400-9489	466,189.16		466,189.16
10.	TOTAL ASSETS		2,656,586.24	65,960.93	2,722,547.17
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1.	Deferred Outflows of Resources	9490	0.00	0.00	0.00
2.	TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
<b>I. LIABILITIES</b>					
1.	Accounts Payable	9500	81,902.06		81,902.06
2.	Due to Grantor Governments	9590	183,143.50		183,143.50
3.	Current Loans	9640			0.00

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4. Unearned Revenue	9650	355,681.99		355,681.99
5. Long-Term Liabilities (accrual basis only)	9660-9669	227,160.95		227,160.95
6. TOTAL LIABILITIES		847,888.50	0.00	847,888.50
<b>J. DEFERRED INFLOWS OF RESOURCES</b>				
1. Deferred Inflows of Resources	9690	0.00	0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
<b>K. FUND BALANCE /NET POSITION</b>				
Ending Fund Balance /Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		1,808,697.74	65,960.93	1,874,658.67

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

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

**1. Federal Revenue Used for Capital Outlay and Debt Service**

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

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

**2. Community Services Expenditures**

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

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

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

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

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

Results of this calculation will be used for comparison with 2022-23 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2025-26.

a. Total Expenditures (B8)	1,355,320.26
b. Less Federal Expenditures (Total A2)	
[Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	264,403.99
c. Subtotal of State & Local Expenditures [a minus b]	1,090,916.27
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600 and 6910]	1,549.87
f. Less Supplemental Expenditures made as the result of a Presidentially	0.00

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Declared Disaster

TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE

\$ 1,089,366.40

[c minus d minus e minus f]

# Coversheet

## Approve EPA Resolution

**Section:** III. Discussion and Action Items  
**Item:** C. Approve EPA Resolution  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** TRCS EPA Resolution FY2425.pdf

## 2024-25 Education Protection Account (EPA)

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

### RESOLUTION OF THE GOVERNING BOARD OF

### ***THREE RIVERS CHARTER SCHOOL***

BE IT RESOLVED that the Education Protection Account funds to be received by Three Rivers Charter School for FY 2024-25 in the amount of approximately \$143,131 will be used solely for instructional, non-administrative expenses.

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

Dated this

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Board Chair, Three Rivers Charter

Fiscal Year 2023-24

Description	Amount
<b>EXPENDITURES AND OTHER FINANCING USES</b>	
Certificated Salaries (Object 1100)	97,167.98
Certificated Benefits (Objects 3101-3602)	19,968.02
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>117,136</b>
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>	
Revenue Limit Sources (Object 8012)	117,136
<b>TOTAL AVAILABLE</b>	<b>117,136</b>
<b>BALANCE (Total Available minus Expenditures &amp; Other Financing Uses)</b>	<b>0.00</b>