

Forest Charter School

470 Searls Avenue
Nevada City, CA 95959

Monthly Charter Council Meeting Agenda May 18, 2021

5:00 p.m. Special Meeting
****Virtual Meeting****

Network User ID: FC_Public
Network Password: PineCedar2

Dan Thiem, Chair
Karen Fruchtenicht, Vice Chair
Amea Medeiros, Parent Representative
Jennifer Sheffo, Parent Representative
Jean Watson, Parent Representative
Tita Fowler, Secretary

ANNOUNCEMENTS

1. ANNOUNCEMENT: EXECUTIVE ORDER N-29-20 TELECONFERENCE FLEXIBILITY

This meeting is being held pursuant to the procedures established in Executive Order N-29-20 issued by California Governor Gavin Newsom on March 17, 2020. All board members may attend the meeting by teleconference. This meeting will be a virtual meeting only. The public may observe and address the meeting via Zoom.

2. ANNOUNCEMENT: PUBLIC ACCESS TO THE FOREST CHARTER SCHOOL BOARD MEETING

The public will have access to the Forest Charter School board meeting through Zoom Teleconferencing. For those individuals who wish to make a public comment, please do so through the Zoom meeting chat feature. A moderator for the meeting will read your comments for the record.

3. ANNOUNCEMENT: SHOULD THIS BOARD MEETING ENCOUNTER ANY SECURITY BREACH OR INAPPROPRIATE ISSUES, THE MEETING WILL BE ENDED IMMEDIATELY.

4. ANNOUNCEMENT: Public comments on non-agendized and agendized items are limited to three minutes per person.

Join Zoom Meeting:

<https://us02web.zoom.us/j/85408398614?pwd=Y2dzdFBFUXdQTUFxazI3bERnZGIYUT09>

Meeting ID: 854 0839 8614

Passcode: 873378

Dial by your location

+1 408 638 0968 US (San Jose)

Meeting ID: 854 0839 8614

Find your local number: <https://us02web.zoom.us/u/kb7yu4OPaF>

AGENDA:

- 1. Call To Order**
- 2. Roll Call**
- 3. Information/Action: A, B, C, and D may be considered for Consent Agenda—Meshawn Simmons**

(E-Attachments)

- Should the Consent Agenda be approved?
 - A. Adoption of the May 18, 2021 Agenda (*page 1*)
 - B. April 20, 2021, Charter Council Meeting Minutes (*page 4*)
 - C. Contracts (*page 9*)
 - D. Warrants (April) (*page 10*)

4. Discussion: Other

This is an opportunity for members of the audience to address the Council on non-agendized items. Agendized items may be either addressed at this time or when the items come up for discussion.

The Council cannot discuss or take action on non-agendized items tonight, but items may be agendized at a later Council meeting for discussion and/or action. Public comments are limited to five minutes.

Information Items:

1. Information: FCS New and Renewing Charter Council Parent Representative Appointments—Dan Thiem, Peter Sagebiel

Peter and Dan will introduce our new Parent Representative Cheryl Knight. Karen Fruchtenicht and Amee Medeiros were both up for reelection and will be continuing for another term.

2. Information: Forest Charter 2021 LCAP Update—Peter Sagebiel

Peter will provide the Council with an LCAP update.

3. Information: Student Achievement—B.J. Hatcher

B.J. will provide an update on student achievement.

4. Information: 2020/21 Budget and Cash Flow—Meshawn Simmons (*page 14*)

Meshawn will update the Council on 2020/21 Budget items and Cash Flow.

Action Items:

5. Action: FCS 2019/20 Taxes—Meshawn Simmons (*page 15*)

- Should the Council accept the 2019/20 FCS Taxes?

6. Action: 2021 Expanded Learning Opportunities Grant (ELO) Spending Plan (AB86)—Meshawn Simmons

(page 44)

- Should the Council approve the 2021 Expanded Learning Opportunities Grant Spending Plan?

7. Action: Resolution Opposing AB1316—Peter Sagebiel, Meshawn Simmons

(page 53)

Peter and Meshawn will review the resolution in opposition of AB1316.

- Should the Board approve Resolution No. 2021-01-131 in opposition of AB1316?

8. Action: Technology Coach Job Description—Meshawn Simmons

(page 55)

- Should the Council approve the Technology Coach Job Description?

9. Action: FCS 2021/22 Stipend Salary Schedule—Meshawn Simmons

(page 56)

- Should the Council approve the revised FCS 2021/22 Stipend Salary Schedule which includes the addition of the Technology Coach?

10. Action: FCS Auburn Learning Center Lease Renewal—Meshawn Simmons

(page 57)

- Should the Council approve the FCS Auburn Learning Center Lease Renewal?

11. Director's Update—Peter Sagebiel

- Enrollment
- ST Reviews
- New Hires
- iReady
- Lease Update
- Graduation
- Other

12. Future Agenda Items

- SB740
- Charter Council Calendar 21/22
- EPA
- Budget
- Local Assignment Options Approval

13. Information: Reminder of Future Meetings

2021: 6/14*, 6/15**

***Special Meeting/Public Hearing **Budget Meeting**

14. Action: Adjourn

Forest Charter School

Monthly Charter Council Meeting Minutes – April 20, 2021

5:00 p.m. Regular Session
****Virtual Meeting****

Council Members:

Dan Thiem, Chair
Karen Fruchtenicht, Vice Chair
Amea Medeiros, Parent Representative
Jennifer Sheffo, Parent Representative
Jean Watson, Parent Representative
Tita Fowler, Secretary

Minutes

Virtually Present: Dan Thiem, Peter Sagebiel, Katy Baggett, Janice Eggers, Tita Fowler, Karen Fruchtenicht, B.J. Hatcher, Amea Medeiros, Jennifer Sheffo, Meshawn Simmons, Dave Stanger, Paul Simoes, Jean Watson

- 1. Call to Order: 5:04 pm**
- 2. Roll Call: All Present (Dan Thiem, Karen Fruchtenicht, Amea Medeiros, Jennifer Sheffo, Jean Watson), Peter Sagebiel, Paul Simoes, B.J. Hatcher, Janice Eggers, Meshawn Simmons, Christine Sween, Katy Baggett, David Stanger, Tita Fowler**
- 3. Information/Action: A and B may be considered for Consent Agenda—Meshawn Simmons**

April 20, 2021, Charter Council Agenda and March 9, 2021, Meeting Minutes, Contracts, and Warrants were presented for approval.

Amea Medeiros made a motion to approve the Consent Agenda. Karen Fruchtenicht seconded.

Ayes: Karen Fruchtenicht, Amea Medeiros, Jennifer Sheffo, Dan Thiem, Jean Watson

Nays: None

- 4. Discussion: Other**

None.

Information Items:

5. Information: ACSA Presentation--Peter Sagebiel

Peter presented the “Teachers Who Make a Difference” award to all of the teaching staff at Forest Charter School in recognition of going above and beyond this past year during a very difficult time. He praised them for their hard work, exemplary work ethic and positive attitudes in the face of adversity and numerous challenges this past school year.

6. Information: 2021/22 Charter Council Elections--Dan Thiem, Peter Sagebiel

Dan and Peter updated the Council on the upcoming Charter Council elections. As Jean Watson’s daughter will be graduating she will not be returning. All others up for reelection are interested in continuing.

7. Information: Forest Charter 2021 LCAP Update--Peter Sagebiel

Peter provided the Council with an LCAP update. Local indicators will be presented in the June 2021 meeting.

8. Information: Student Achievement--B.J. Hatcher

B.J. updated the Council on CAASPP testing which will not be required this school year. However, NWEA benchmark test data will be used in its place.

9. Information: 2020/21 Budget and Cash Flow--Meshawn Simmons

Meshawn reviewed the 2020/21 Budget and Cash Flow with the Council indicating that everything is on track and even with the deferrals the ending fund balance is sufficient.

10. Information: SB740--Meshawn Simmons

Meshawn provided the Council with an SB740 update. Documents have been submitted which will automatically renew with the same funding determination (80% instructional/curriculum with 40% to certificated staff salaries).

11. Information: AB86 Expanded Learning Opportunities Grant--Meshawn Simmons

Meshawn reviewed the AB86 Expanded Learning Opportunities Grant with the Council. This grant provides 508K for expanding learning opportunities (50% in May and then the rest in August). The Council and Staff suggested funds be used for Aides, Learning Gaps. Intervention, tutoring, SEL, summer school, and professional development. The Council and staff were also interested in using funds toward mental health and re-entry stress – tutors and mental health. Additional suggestions should be sent to Meshawn. Funding will last one year.

Action Items:

12. Action: Program Options--Peter Sagebiel

Peter presented the plan for keeping this year's programs the same as they are currently operating and briefly discussed plans for next year. No action was taken on this item.

13. Action: School's 2019 State Audit Report--Meshawn Simmons

Meshawn reviewed the School's 2019 State Audit Report with the Council which included no findings for Forest Charter.

Jean Watson made a motion to accept the School's 2019 State Audit Report. Karen Fruchtenicht seconded.

Ayes: Karen Fruchtenicht, Amee Medeiros, Jennifer Sheffo, Dan Thiem, Jean Watson

Nays: None

14. Action: Nevada City Learning Center Lease Renewal—Peter Sagebiel, Meshawn Simmons

Peter reviewed the Nevada City Learning Center lease renewal with the Council.

Jean Watson made a motion to approve the Nevada City Learning Center lease renewal. Jennifer Sheffo seconded.

Ayes: Karen Fruchtenicht, Amee Medeiros, Jennifer Sheffo, Dan Thiem, Jean Watson

Nays: None

15. Action: 2021/22 FCS Salary Schedules and Benefits--Meshawn Simmons

Meshawn reviewed 2021/22 FCS Salary Schedules and benefits with the Council which included a proposed 3%, step increases for applicable staff, and revisions to the benefits cap to make it more equitable.

Jean Watson made a motion to approve the 2021/22 FCS Salary Schedules, step increases and benefit cap revisions. Amee Medeiros seconded.

Ayes: Karen Fruchtenicht, Amee Medeiros, Jennifer Sheffo, Dan Thiem, Jean Watson

Nays: None

16. Action: FCS Instructional Budget Policy--Peter Sagebiel, Meshawn Simmons

Meshawn reviewed updates to the FCS Instructional Budget Policy.

Jean Watson made a motion to approve revisions to the FCS Instructional Budget Policy with revisions to the wording for consistency. Amee Medeiros seconded.

Ayes: Karen Fruchtenicht, Amee Medeiros, Jennifer Sheffo, Dan Thiem, Jean Watson

Nays: None

17. Director's Update—Peter Sagebiel

- Enrollment - looking good for next year. 150 interest forms with lots of families interested
- Auditor Update – The new auditor will be Christy White firm. They will be used for 1 year and then we will go back to Michelle Hanson for a 3-year term.
- Political Update - AB 1316 (O'Donnell) suggests major charter restrictions. Most likely will be pushed through Committee and on to the Assembly. Information will be provided to families in the future.
- Graduation – There are 50 students walking spread over three ceremonies (1 Truckee and 2 small groups for the remainder). There will be guidelines in place for required social distancing.
- ST Review Process – Teacher's provided self-evaluation, reviewed old goals and set new ones. Great time to touch base with the teachers.
- CCBB Professional Development – (Creating Communities Beyond Bias) went well with lots of staff participation.
- FCS Zoom Information Nights Wrap-up (K-8) – One more left in Truckee but overall have been a great success
- i-Ready Pilot Team Update – Still in the early stages and being looked at as this program has a curriculum piece. Meeting at the end of April to review.
- Other

18. Information: Future Agenda Items

- SB740
- Auburn Lease Renewal

19. Closed Session

The Council met in Closed Session in compliance with the Brown Act restrictions to consider qualified matters of litigation, negotiations, student discipline, and/or personnel qualifications that are timely. The Director's Evaluation was reviewed.

20. Information: Reminder of Future Meetings

Dates for the 2020/21 Charter Council meetings were set as follows:

2021: 5/18, 6/14*, 6/15**

***Special Meeting**

****Budget Meeting**

21. Action: Adjourn at 6:38 p.m.

Respectfully submitted:

Tita Fowler, Secretary

Date

Charter Council Approved:

Dan Thiem, Chair

Date

Contracts to be approved: (April 2021)

At-Will:

Stipends:

Hourly:

Manuola, Colleen	\$280.00	Tutor
McCreery, Juanita	\$175.00	Tutor (x2)
McCreery, Juanita	\$140.00	Tutor

Checks Dated 04/01/2021 through 04/30/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
21-495518	04/02/2021	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		4,063.70 ✓
21-495519	04/02/2021	AUBURN GYMNASTICS CENTER	01-5800		200.00
21-495520	04/02/2021	BALLET REJOICE SCHOOL FOR THE ARTS	01-5800		417.00
21-495521	04/02/2021	BYERS ENTERPRISES	01-5800		400.00
21-495522	04/02/2021	CHERYL BARBER	01-5800		812.50
21-495523	04/02/2021	COLTON WOOD	01-5800		210.00
21-495524	04/02/2021	DE LAGE LANDEN FINCL SRV INC	01-5600		190.28
21-495525	04/02/2021	DELTA EDUCATION	01-4300		200.07
21-495526	04/02/2021	EDGENUITY INC	01-5800		2,925.00 ✓
21-495527	04/02/2021	GOLD COUNTRY GYMNASTICS	01-5800		1,029.00
21-495528	04/02/2021	GPP	01-5400		2,402.00
21-495529	04/02/2021	HOLT BALLET CONSERVATORY	01-5800		306.00
21-495530	04/02/2021	HOME SCIENCE TOOLS	01-4300		137.93
21-495531	04/02/2021	INSTITUTE FOR EXCELLENCE/IN WR ITING	01-4300	421.03	
			01-5800	304.26	725.29
21-495532	04/02/2021	JACKRIS PUBLISHING	01-4300	84.71	
			Unpaid Tax	6.54-	78.17
21-495533	04/02/2021	Jaime Weaver	01-5800		140.00
21-495534	04/02/2021	LISA STEWART	01-5800		80.00
21-495535	04/02/2021	MATH U SEE INC	01-4300		279.03
21-495536	04/02/2021	NASCO	01-4300		724.00
21-495537	04/02/2021	NEVADA CITY SELF STORAGE	01-5600		781.00
21-495538	04/02/2021	NEVADA COUNTY SUPERINTENDENT	01-5800		8,486.00 ✓
21-495539	04/02/2021	OFFICE DEPOT	01-4300		284.88
21-495540	04/02/2021	ONE-II-ONE MATH TUTORING	01-5800		240.00
21-495541	04/02/2021	RAINBOW RESOURCE CENTER	01-4300		184.92
21-495542	04/02/2021	RICHARD T KIRKPATRICK	01-5800		240.00
21-495543	04/02/2021	School of Rock	01-5800		159.00
21-495544	04/02/2021	SEAN BIANCO	01-5800		390.00
21-495545	04/02/2021	SHAYLA DERENNE	01-5800		120.00
21-495546	04/02/2021	SINGAPORE MATH INC	01-4300		196.34
21-495547	04/02/2021	SOUTHWEST GAS CORPORATION	01-5510		409.07
21-495548	04/02/2021	Travis Duckworth	01-5800		1,240.00
21-495549	04/02/2021	WAXIE SANITARY SUPPLY	01-4300		
			01-5800		295.01
21-495550	04/02/2021	YESENIA ANDERSON ANDERSONS STEP IT UP	01-5800		195.00
21-495551	04/02/2021	ZANER-BLOSER	01-4300		28.17
21-495803	04/09/2021	BEAM EASY LIVING CENTER	01-5800		120.00
21-495804	04/09/2021	BRUCE MAIRS	01-5800		1,963.77
21-495805	04/09/2021	Jaime Weaver	01-5800		140.00
21-495806	04/09/2021	R&B COMMUNICATIONS	01-5800		395.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

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Checks Dated 04/01/2021 through 04/30/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
21-495807	04/09/2021	SCHOOL PATHWAYS HOLDINGS, LLC	01-5806		2,545.75
21-495808	04/09/2021	THE CLEANING SOLUTION	01-5800		2,250.00
21-495809	04/09/2021	YOUNG MINNEY & CORR LLP	01-5802		1,679.60
21-496123	04/16/2021	A BRIGHTER CHILD HOMESCHL BKS	01-4300		38.10
21-496124	04/16/2021	ALL ABOUT LEARNING PRESS INC	01-4300	311.42	
			Unpaid Tax	24.07-	287.35
21-496125	04/16/2021	ALPENGLOW CLEANING INC	01-5800		2,025.00
21-496126	04/16/2021	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		7,207.79 ✓
21-496127	04/16/2021	APEX LEARNING INC	01-5800		600.00
21-496128	04/16/2021	ART OF PROBLEM SOLVING	01-4300		283.40
21-496129	04/16/2021	AT&T	01-5930		205.19
21-496130	04/16/2021	AT&T	01-5930		64.20
21-496131	04/16/2021	Auburn Tutoring LLC	01-5800		2,170.00
21-496132	04/16/2021	BOB SWEAT M.ED MATH TUTORING	01-5800		378.75
21-496133	04/16/2021	CALTRONICS BUSINESS SYSTEMS	01-5600		399.19
21-496134	04/16/2021	CENTER STAGE DANCE STUDIO	01-5800		90.00
21-496135	04/16/2021	CLASSICAL ACADEMIC PRESS	01-4300	149.49	
			Unpaid Tax	11.55-	137.94
21-496136	04/16/2021	CLEVER MINDS	01-5800		1,817.50
21-496137	04/16/2021	DE LAGE LANDEN FINCL SRV INC	01-5600		1,200.29
21-496138	04/16/2021	DICK BLICK ART MATERIALS	01-4300		80.19
21-496139	04/16/2021	EMPLOYMENT DEVELOPMENT DEPT	01-9515		556.45
21-496140	04/16/2021	GOLD MINER PEST CONTROL INC.	01-5800		850.00
21-496141	04/16/2021	GRASS VALLEY CROSSFIT	01-5800		262.50
21-496142	04/16/2021	GREENFIELD LEARNING INC	01-4300		150.00
21-496143	04/16/2021	GRIFFIN TUTORING	01-5800		405.00
21-496144	04/16/2021	HAFDIS TRAUSTADOTTIR	01-5800		700.00
21-496145	04/16/2021	HOME SCIENCE TOOLS	01-4300		306.65
21-496146	04/16/2021	JACKRIS PUBLISHING	01-4300	382.46	
			Unpaid Tax	29.56-	352.90
21-496147	04/16/2021	Jaimee Wadman	01-5800		560.00
21-496148	04/16/2021	KEN WILLER	01-5800		100.00
21-496149	04/16/2021	KIWICO INC	01-4300		1,567.66
21-496150	04/16/2021	LAKESHORE LEARNING MATERIALS	01-4300		115.61
21-496151	04/16/2021	LINDA COUPER	01-5800		338.00
21-496152	04/16/2021	MARGARET JOHNSON	01-5800		700.00
21-496153	04/16/2021	MATH U SEE INC	01-4300		155.46
21-496154	04/16/2021	MEGGIE CUTIGINI	01-5800		705.00
21-496155	04/16/2021	MOSA MACK SCIENCE INC	01-5800		550.00
21-496156	04/16/2021	NASCO	01-4300		98.51
21-496157	04/16/2021	NEVADA CITY BALLET ACADEMY	01-5800		800.00
21-496158	04/16/2021	NEVADA COUNTY CHARTER SERVICES AUTHORITY	01-5100	JPA	83,973.83 ✓

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Checks Dated 04/01/2021 through 04/30/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
21-496159	04/16/2021	NORTHERN SIERRA AQUATICS	01-5800		128.00
21-496160	04/16/2021	OFFICE DEPOT	01-4300		496.99
21-496161	04/16/2021	PACIFIC GAS & ELECTRIC COMPANY	01-5510	988.34	
			01-5520	1,198.85	2,187.19
21-496162	04/16/2021	PAMELOT A SCHOOL OF DANCE	01-5800		900.00
21-496163	04/16/2021	PIONEER COMMERCE CENTER	01-5600		596.80
21-496164	04/16/2021	RAINBOW RESOURCE CENTER	01-4300		505.80
21-496165	04/16/2021	REPUBLIC INDEMTY CO OF AMERICA	01-9516		3,054.00
21-496166	04/16/2021	ROSE-MAY MICKELSON	01-5800		375.00
21-496167	04/16/2021	SEBASTIAN	01-5930		144.38
21-496168	04/16/2021	SINGAPORE MATH INC	01-4300		292.65
21-496169	04/16/2021	SPD MARKET- NEVADA CITY	01-5920		408.55
21-496170	04/16/2021	STAPLES BUSINESS CREDIT	01-4300		12.49
21-496171	04/16/2021	SUDDENLINK COMMUNICATIONS	01-5930		453.80
21-496172	04/16/2021	SYNERGIA LEARNING CENTER	01-5800		666.00
21-496173	04/16/2021	T-MOBILE	01-5800		1,060.00
21-496174	04/16/2021	TIME4LEARNING- TIME4WRITING	01-4300	119.70	
			01-5800	1,137.90	1,257.60
21-496175	04/16/2021	TRUCKEE DONNER PUBLIC UTILITY REMITTANCE CENTER	01-5520	511.73	
			01-5540	100.93	612.66
21-496176	04/16/2021	US BANK CORPORATE PAYMENT SYS	01-4300	6,365.33	
			01-5800	3,755.52	
			01-5871	960.43	
			01-5920	2,307.00	
			Unpaid Tax	274.92-	13,113.36 ✓
21-496177	04/16/2021	VERIZON	01-5800		38.01
21-496178	04/16/2021	WAVE	01-5930		267.72
21-496179	04/16/2021	YESHIVA DERECH HATORAH	01-4300	33.60	
			Unpaid Tax	2.60-	31.00
21-496491	04/23/2021	4 ELEMENTS EARTH EDUCATION INC	01-5800		3,591.00
21-496492	04/23/2021	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		5,369.45 ✓
21-496493	04/23/2021	CDW GOVERNMENT LLC	01-4400		18,672.50 ✓
21-496494	04/23/2021	COMCAST	01-5930		832.86
21-496495	04/23/2021	DENISE WEY	01-5800		255.00
21-496496	04/23/2021	ESSENTIALS IN WRITING	01-4300	173.89	
			Unpaid Tax	13.44-	160.45
21-496497	04/23/2021	HOUSE OF PRINT & COPY LLC	01-4300		217.55
21-496498	04/23/2021	KATHERINE NUNN	01-5800		750.00
21-496499	04/23/2021	MOULE PAINT AND GLASS INC.	01-4300		94.78
21-496500	04/23/2021	PACIFIC GAS & ELECTRIC COMPANY	01-5510	15.28	
			01-5520	48.90	64.18

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Checks Dated 04/01/2021 through 04/30/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
21-496501	04/23/2021	RAINBOW RESOURCE CENTER	01-4300		394.09
21-496502	04/23/2021	REED'S LOCKS INC	01-4300		8.68
21-496503	04/23/2021	SARAH ROUSE PIANO	01-5800		2,795.00
21-496504	04/23/2021	THE AERIAL LAB LLC	01-5800		1,445.00
21-496505	04/23/2021	THE AERIAL LAB LLC	01-5800		1,985.00
21-496506	04/23/2021	The Ridge GC LLC	01-5800		950.00
21-496507	04/23/2021	WASTE MANAGEMENT	01-5570		278.94
21-496508	04/23/2021	ZANER-BLOSER	01-4300		50.91
21-496742	04/30/2021	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		4,922.65
21-496743	04/30/2021	BALLET REJOICE SCHOOL FOR THE ARTS	01-5800		223.00
21-496744	04/30/2021	CALTRONICS BUSINESS SYSTEMS	01-4300		12.00
21-496745	04/30/2021	CANYON VIEW ASSEMBLY	01-5600		1,000.00
21-496746	04/30/2021	GOLD COUNTRY GYMNASTICS	01-5800		613.00
21-496747	04/30/2021	HOLT BALLET CONSERVATORY	01-5800		180.00
21-496748	04/30/2021	JUSTINE LEYBA'S HOUSE CLEANING	01-5800		1,216.25
21-496749	04/30/2021	K&T MANAGEMENT	01-5600		952.86
21-496750	04/30/2021	KIWICO INC	01-4300		308.54
21-496751	04/30/2021	NEVADA CITY SCHOOL DISTRICT	01-5600		13,958.38 ✓
21-496752	04/30/2021	PHILLIPS SCHOOL OF KUNG FU SAN SOO	01-5800		170.00
21-496753	04/30/2021	PIONEER COMMERCE CENTER	01-5600		13,892.15 ✓
21-496754	04/30/2021	SINGAPORE MATH INC	01-4300		23.01
21-496755	04/30/2021	SOUTHWEST GAS CORPORATION	01-5510		656.33
21-496756	04/30/2021	TEACHING TEXTBOOKS INC	01-5800		67.08
21-496757	04/30/2021	WAXIE SANITARY SUPPLY	01-4300		346.21
Total Number of Checks			132		250,954.79

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	FOREST CHARTER	132	251,317.47
	Total Number of Checks	132	251,317.47
	Less Unpaid Tax Liability		362.68-
	Net (Check Amount)		250,954.79

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Page 4 of 4

FOREST CHARTER SCHOOL FY 20-21

5/12/21

Object		Revised Budget	Revenue	% Rcvd
Total Year To Date Revenues		8,531,933	5,335,031	63%

Object	Description	Revised Budget	Actual	% Used
Total Certificated Salaries		3,477,745	2,864,913	82%
Total Classified Salaries		830,891	722,587	87%
Total Employee Benefits		1,583,887	950,648	60%
	4300 MATERIALS AND SUPPLIES	326,624	247,231	76%
	4400 NON CAPITALIZED EQUIPMENT	194,500	185,429	95%
	4700 FOOD	2,000	384	19%
Total Books and Supplies		523,124	433,044	83%
Services and Other Operating Expenditures				
	5100 SUBAGREEMENTS FOR SERVICES	1,010,619	915,751	91%
	5210 CONFERENCE	6,000	3,916	65%
	5220 MILEAGE REIMBURSEMENT	300		0%

Expenditure Detail (continued)

Services and Other Operating Expenditures (continued)

	5300 DUES AND MEMBERSHIPS	15,000	12,960	86%
	5400 INSURANCE	29,000	29,283	101%
	5510 GAS HEATING/FUEL	7,000	8,724	125%
	5520 ELECTRICITY	20,000	17,922	90%
	5540 WATER	9,000	5,081	56%
	5550 SEWER	1,000	516	52%
	5570 GARBAGE	4,000	2,789	70%
	5600 RENT,LEASES,REPAIRS/NON CAP	404,938	354,851	88%
	5800 PROF/CONSUL/SVCS/OP EXPENSE	462,921	360,335	78%
	5801 ADVERTISING	2,500	152	
	5802 LEGAL FEES	15,000	8,935	60%
	5806 DATA PROCESSING SERVICES	35,000	24,255	69%
	5840 FINGERPRINTING	1,000	236	24%
	5850 OVERSIGHT	73,000		0%
	5852 BUSINESS SERVICES	96,580		0%
	5871 FIELD TRIP CONTRACT/EXP	1,597	2,733	171%
	5920 POSTAGE/SHIPPING (OUT)	4,000	3,976	99%
	5930 TELEPHONE	15,000	18,376	123%
	5940 INTERNET		388	
Total Services and Other Operating Expenditures		2,213,455	1,771,177	80%
Total Year To Date Expenditures		8,629,102	6,742,368	78%

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

A For the 2019 calendar year, or tax year beginning 7/01, 2019, and ending 6/30, 2020

B Check if applicable:

☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C

Forest Charter School
470 Searls Avenue
Nevada City, CA 95959

D Employer identification number 45-4822385

E Telephone number (530) 265-4823

G Gross receipts \$ 8,541,643.

F Name and address of principal officer: Peter Sagebiel
Same As C Above

H(a) Is this a group return for subordinates? Yes ☐ No ☒
H(b) Are all subordinates included? Yes ☐ No ☐
If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.forestcharter.com

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 2011

M State of legal domicile: CA

Part I Summary

1 Briefly describe the organization's mission or most significant activities: See Schedule O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) 3 5

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 3

5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) 5 101

6 Total number of volunteers (estimate if necessary) 6 200

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.

b Net unrelated business taxable income from Form 990-T, line 39 7b 0.

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h) 8		
9 Program service revenue (Part VIII, line 2g) 9	7,439,940.	8,179,369.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10	23,014.	24,213.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11	344,680.	338,061.
12 Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12	7,807,634.	8,541,643.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13		
14 Benefits paid to or for members (Part IX, column (A), line 4) 14		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15	5,735,595.	5,893,358.
16a Professional fundraising fees (Part IX, column (A), line 11e) 16a		
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 16b		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 17	2,275,940.	2,443,758.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 18	8,011,535.	8,337,116.
19 Revenue less expenses. Subtract line 18 from line 12 19	-203,901.	204,527.
20 Total assets (Part X, line 16) 20	Beginning of Current Year 2,067,486.	End of Year 2,809,011.
21 Total liabilities (Part X, line 26) 21	245,136.	782,134.
22 Net assets or fund balances. Subtract line 21 from line 20 22	1,822,350.	2,026,877.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: Meshawn Simmons
Date: CFO

Paid Preparer Use Only

Print/Type preparer's name: David Scinto
Preparer's signature: [Signature]
Date: 5/10/2021
Check ☒ if self-employed PTIN: P00171861
Firm's name: Scinto Group, LLC
Firm's address: PO Box 1797
Grass Valley, CA 95945
Firm's EIN: 68-0477398
Phone no.: 530-273-3200

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101L 01/21/20

Form 990 (2019)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:See Schedule O**2** Did the organization undertake any significant program services during the year which were not listed on the priorForm 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 7,503,407. including grants of \$) (Revenue \$ 8,517,430.)Nurture the love of learning.**4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **7,503,407.**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i>		X
b Did the organization report an amount for investments — other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments — program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI and XII.</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I (see instructions).</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III.		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J.	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part II.		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If 'Yes,' complete Schedule L, Part III.		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If 'Yes,' complete Schedule L, Part IV.		X
b A family member of any individual described in line 28a? If 'Yes,' complete Schedule L, Part IV.		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If 'Yes,' complete Schedule L, Part IV.		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I.		X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2.		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V. ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	106	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2 a 101		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a	X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O.	3 b	
4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4 a	X
b If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c	
6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6 a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7 a	X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c	X
d If 'Yes,' indicate the number of Forms 8282 filed during the year. 7 d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9 a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9 b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12. 10 a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10 b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders 11 a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11 b		
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12 b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	13 a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13 b		
c Enter the amount of reserves on hand 13 c		
14 a Did the organization receive any payments for indoor tanning services during the tax year?	14 a	X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O.	14 b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If 'Yes,' see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If 'Yes,' complete Form 4720, Schedule O.		

Part VI Governance, Management, and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ **X**

Section A. Governing Body and Management

		Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year.	5		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent.	3		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? <i>See Schedule O.</i>	7 a	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7 b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8 a	X	
b Each committee with authority to act on behalf of the governing body?	8 b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? <i>If 'Yes,' provide the names and addresses on Schedule O.</i>	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates?	10 a	X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10 b	
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. <i>See Schedule O</i>		
12 a Did the organization have a written conflict of interest policy? <i>If 'No,' go to line 13.</i>	12 a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? <i>If 'Yes,' describe in Schedule O how this was done. See Schedule O.</i>	12 c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official. <i>See Schedule O.</i>	15 a	X
b Other officers or key employees of the organization. <i>See Schedule O.</i>	15 b	X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a	X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16 b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ CA

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. *See Schedule O*

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

Meshawn Simmons 470 Searls Avenue Nevada City CA 95959 530-265-4823

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Peter Sagebiel CEO	40 0	X		X				145,882.	0.	37,929.
(2) Meshawn Simmons CFO	40 0	X		X				86,060.	0.	22,376.
(3) Tita Fowler Secretary	40 0	X		X				62,393.	0.	13,727.
(4) Daniel Thiem Chairman	10 0	X						0.	0.	0.
(5) Karen Fruchtenicht Parent Rep.	5 0	X						0.	0.	0.
(6) Aimee Medieros Parent Rep.	5 0	X						0.	0.	0.
(7) Jean Watson Parent Rep.	5 0	X						0.	0.	0.
(8) Jennifer Sheffo Parent Rep.	5 0	X						0.	0.	0.
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) _____										
(16) _____										
(17) _____										
(18) _____										
(19) _____										
(20) _____										
(21) _____										
(22) _____										
(23) _____										
(24) _____										
(25) _____										
1 b Subtotal								294,335.	0.	74,032.
c Total from continuation sheets to Part VII, Section A.								0.	0.	0.
d Total (add lines 1b and 1c)								294,335.	0.	74,032.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If 'Yes,' complete Schedule J for such individual*

	Yes	No
3		X
4	X	
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If 'Yes,' complete Schedule J for such individual*

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If 'Yes,' complete Schedule J for such person*

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns.....	1 a				
	b Membership dues.....	1 b				
	c Fundraising events.....	1 c				
	d Related organizations.....	1 d				
	e Government grants (contributions).....	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above...	1 f				
	g Noncash contributions included in lines 1a-1f.....	1 g				
	h Total. Add lines 1a-1f.....					
Program Service Revenue	2 a <u>School Service Revenue</u>		8,179,369.	8,179,369.		
	b _____					
	c _____					
	d _____					
	e _____					
	f All other program service revenue...					
	g Total. Add lines 2a-2f.....		8,179,369.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts).....		24,213.			24,213.
	4 Income from investment of tax-exempt bond proceeds..					
	5 Royalties.....					
	6 a Gross rents.....	6 a				
	b Less: rental expenses	6 b				
	c Rental income or (loss)	6 c				
	d Net rental income or (loss).....					
	7 a Gross amount from sales of assets other than inventory	7 a				
	b Less: cost or other basis and sales expenses	7 b				
	c Gain or (loss).....	7 c				
	d Net gain or (loss).....					
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18.....	8 a				
	b Less: direct expenses.....	8 b				
	c Net income or (loss) from fundraising events.....					
9 a Gross income from gaming activities. See Part IV, line 19.....	9 a					
b Less: direct expenses.....	9 b					
c Net income or (loss) from gaming activities.....						
10 a Gross sales of inventory, less, ... returns and allowances	10 a					
b Less: cost of goods sold	10 b					
c Net income or (loss) from sales of inventory.....						
Miscellaneous Revenue	11 a <u>Other Revenue</u>		338,061.	338,061.		
	b _____					
	c _____					
	d All other revenue.....					
	e Total. Add lines 11a-11d.....		338,061.			
12 Total revenue. See instructions.....		8,541,643.	8,517,430.	0.	24,213.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	368,368.	331,531.	36,837.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	4,015,032.	3,613,529.	401,503.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9 Other employee benefits.	1,509,958.	1,358,962.	150,996.	
10 Payroll taxes.				
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.				
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion.	5,932.	5,339.	593.	
13 Office expenses.				
14 Information technology.				
15 Royalties.				
16 Occupancy.				
17 Travel.				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.				
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.				
23 Insurance.	26,951.	24,256.	2,695.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Subagreements for Services	833,515.	750,164.	83,351.	
b Professional Services	454,562.	409,106.	45,456.	
c Rent, Leases, Repairs	387,908.	349,117.	38,791.	
d Business Svcs and Oversight	329,568.	296,611.	32,957.	
e All other expenses.	405,322.	364,792.	40,530.	
25 Total functional expenses. Add lines 1 through 24e.	8,337,116.	7,503,407.	833,709.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	1,421,842.	1	915,220.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	550,149.	4	1,802,941.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	42,147.	9	37,502.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	53,348.	15	53,348.
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,067,486.	16	2,809,011.	
Liabilities	17 Accounts payable and accrued expenses	245,136.	17	782,134.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	245,136.	26	782,134.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ▶ ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions	1,822,350.	28	2,026,877.
	Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances.	1,822,350.	32	2,026,877.
33 Total liabilities and net assets/fund balances	2,067,486.	33	2,809,011.	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,541,643.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,337,116.
3	Revenue less expenses. Subtract line 2 from line 1	3	204,527.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,822,350.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,026,877.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☒ Both consolidated and separate basis	2b	X
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X

BAA

TEEA0112L 01/21/20

Form 990 (2019)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

Forest Charter School

Employer identification number

45-4822385

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations: _____
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) ..						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions).					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2018 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		☐
b 33-1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		☐
17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.		☐
b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part VI how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.		☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any 'unusual grants'.).....						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.....						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.....						
5 The value of services or facilities furnished by a governmental unit to the organization without charge...						
6 Total. Add lines 1 through 5....						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.....						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.....						
c Add lines 7a and 7b.....						
8 Public support. (Subtract line 7c from line 6.).....						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6.....						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.....						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975..						
c Add lines 10a and 10b.....						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.....						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.).....						
13 Total support. (Add lines 9, 10c, 11, and 12.).....						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ▶ ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)).....	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15.....	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)).....	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17.....	18	%
19a 33-1/3% support tests—2019. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization..... ▶ ☐		
b 33-1/3% support tests—2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.... ▶ ☐		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions..... ▶ ☐		

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If 'No,' describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If 'Yes,' explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If 'Yes,' answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If 'Yes,' describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If 'Yes,' explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ('foreign supported organization')? If 'Yes' and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If 'Yes,' describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If 'Yes,' explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If 'Yes,' answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If 'Yes,' provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If 'Yes,' complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If 'Yes,' provide detail in Part VI .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If 'Yes,' provide detail in Part VI .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If 'Yes,' provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If 'Yes,' answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?

a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?

b A family member of a person described in (a) above?

c A 35% controlled entity of a person described in (a) or (b) above? If 'Yes' to a, b, or c, provide detail in **Part VI**.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If 'No,' describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.

2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If 'Yes,' explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If 'No,' describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If 'No,' explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).

3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If 'Yes,' describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

a ☐ The organization satisfied the Activities Test. Complete **line 2** below.

b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.

c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions).

2 Activities Test. Answer (a) and (b) below.

a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If 'Yes,' then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If 'Yes,' explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer (a) and (b) below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in **Part VI**.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If 'Yes,' describe in **Part VI** the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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Schedule A (Form 990 or 990-EZ) 2019

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2019 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1	Distributable amount for 2019 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required – explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2019		
a	From 2014		
b	From 2015		
c	From 2016		
d	From 2017		
e	From 2018		
f	Total of lines 3a through e		
g	Applied to underdistributions of prior years		
h	Applied to 2019 distributable amount		
i	Carryover from 2014 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.		
4	Distributions for 2019 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2019 distributable amount		
c	Remainder. Subtract lines 4a and 4b from 4.		
5	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2020. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2015		
b	Excess from 2016		
c	Excess from 2017		
d	Excess from 2018		
e	Excess from 2019		

BAA

Schedule A (Form 990 or 990-EZ) 2019

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE E
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Schools**

- **Complete if the organization answered 'Yes' on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
► **Attach to Form 990 or Form 990-EZ.**
► **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2019**Open to Public Inspection**

Name of the organization

Forest Charter School

Employer identification number

45-4822385

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe. If 'No,' please explain. If you need more space, use Part II.	X	

4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered 'No' to any of the above, please explain. If you need more space, use Part II.		

5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II.		

6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered 'Yes' on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' explain on Part II.	X	

Part II **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► **Complete if the organization answered 'Yes' on Form 990, Part IV, line 23.**

► **Attach to Form 990.**

► **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

Forest Charter School

Employer identification number

45-4822385

Part I Questions Regarding Compensation

1 a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

☐ First-class or charter travel

☐ Travel for companions

☐ Tax indemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (such as maid, chauffeur, chef)

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain.

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

☐ Compensation committee

☐ Independent compensation consultant

☐ Form 990 of other organizations

☐ Written employment contract

☐ Compensation survey or study

☐ Approval by the board or compensation committee

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If 'Yes' on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If 'Yes' on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If 'Yes,' describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)?

If 'Yes,' describe in Part III.

9 If 'Yes' on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1 b

2

4 a

4 b

4 c

5 a

5 b

6 a

6 b

7

8

9

X

X

X

X

X

X

X

X

X

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
Peter Sagebiel 1 CEO	(i)	145,882.	0.	0.	0.	37,929.	183,811.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

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TEEA102L 8/2/19

Schedule J (Form 990) 2019

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

Forest Charter School

Employer identification number

45-4822385

Form 990, Part I, Line 1 - Organization Mission or Significant Activities

Forest Charter School (FCS) is committed to nurturing the love of learning in all students through parental choice in education. By cultivating a staff of dedicated personnel, Forest Charter School pledges an ongoing and expansive environment of educational excellence. The cornerstone of our Personalized Learning Program is positive collaboration on the part of students, parents and professional educators. The ultimate mission of FCS is to honor the student's individual learning style through parental options in the selection and implementation of effective curriculum to prepare him/her for success in the 21st century.

Form 990, Part III, Line 1 - Organization Mission

Forest Charter School (FCS) is committed to nurturing the love of learning in all students through parental choice in education. By cultivating a staff of dedicated personnel, Forest Charter School pledges an ongoing and expansive environment of educational excellence. The cornerstone of our Personalized Learning Program is positive collaboration on the part of students, parents and professional educators. The ultimate mission of FCS is to honor the student's individual learning style through parental options in the selection and implementation of effective curriculum to prepare him/her for success in the 21st century.

Form 990, Part VI, Line 7a - How Members or Shareholders Elect Governing Body

Parents vote in parent reps., students vote in students reps. No longer have voting employees effective January 2018.

Form 990, Part VI, Line 11b - Form 990 Review Process

Form is reviewed before filing during open session of Board meeting.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Form 700-Annually

Name of the organization

Forest Charter School

Employer identification number

45-4822385

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

A comparison done with the similar schools through the APLUS organization.

Form 990, Part VI, Line 15b - Compensation Review & Approval Process - Officers & Key Employees

A comparison done with the similar schools through the APLUS organization.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

Available at school business office and/or school website.

2019

California Exempt Organization
Annual Information Return

199

Calendar Year 2019 or fiscal year beginning (mm/dd/yyyy) 7/01/2019, and ending (mm/dd/yyyy) 6/30/2020

Corporation/Organization name

FOREST CHARTER SCHOOL

Additional information. See instructions.

California corporation number

3431168

FEIN

45-4822385

Street address (suite or room)

470 SEARLS AVENUE

PMB no.

City

NEVADA CITY

Foreign country name

State

CA

Zip code

95959

Foreign province/state/county

Foreign postal code

- A** First Return ☐ Yes ☒ No
- B** Amended Return ☐ Yes ☒ No
- C** IRC Section 4947(a)(1) trust ☐ Yes ☒ No
- D** Final Information Return?
- ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
- Enter date: (mm/dd/yyyy) •
- E** Check accounting method:
- 1 ☐ Cash 2 ☒ Accrual 3 ☐ Other
- F** Federal return filed? 1 • ☐ 990T 2 • ☐ 990-PF 3 • ☐ Sch H (990)
- 4 ☐ Other 990 series
- G** Is this a group filing? See instructions. ☐ Yes ☒ No
- H** Is this organization in a group exemption. ☐ Yes ☒ No
- If "Yes," what is the parent's name?
- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions. ☐ Yes ☒ No

- J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ☐ Yes ☒ No
- K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
- If "Yes," enter the gross receipts from nonmember sources. \$
- L** If organization is a public charity exempt under R&TC Section 23701d and meets the filing fee exception, check box. No filing fee is required ☒
- M** Is the organization a Limited Liability Company? ☐ Yes ☒ No
- N** Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No
- O** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
- P** Is federal Form 1023/1024 pending? ☐ Yes ☐ No
- Date filed with IRS

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8.	1	8,541,643.
	2	Gross dues and assessments from members and affiliates.	2	
	3	Gross contributions, gifts, grants, and similar amounts received.	3	
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. This line must be completed. If the result is less than \$50,000, see General Information B.	4	8,541,643.
Expenses	5	Cost of goods sold.	5	
	6	Cost or other basis, and sales expenses of assets sold.	6	
	7	Total costs. Add line 5 and line 6.	7	
	8	Total gross income. Subtract line 7 from line 4.	8	8,541,643.
Filing Fee	9	Total expenses and disbursements. From Side 2, Part II, line 18.	9	8,337,116.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8.	10	204,527.
	11	Total payments.	11	
	12	Use tax. See General Information K.	12	
Sign Here	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11.	13	
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12.	14	
	15	Filing fee \$10 or \$25. See General Information F.	15	
	16	Penalties and Interest. See General Information J.	16	
Paid Preparer's Use Only	17	Balance due. Add line 12, line 15, and line 16. Then subtract line 11 from the result.	17	0.
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title	Date	Telephone
	Signature of preparer	CFO	5/10/2021	(530) 265-4823
May the FTB discuss this return with the preparer shown above? See instructions.	Firm's name (or yours, if self-employed) and address		Check if self-employed	PTIN
	SCINTO GROUP, LLP		☒	P00171861
	PO BOX 1797			Firm's FEIN
	GRASS VALLEY, CA 95945			68-0477398
			Telephone	
				530-273-3200

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts — complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	●	1	
	2	Interest	●	2	24,213.
	3	Dividends	●	3	
	4	Gross rents	●	4	
	5	Gross royalties	●	5	
	6	Gross amount received from sale of assets (See Instructions)	●	6	
	7	Other income. Attach schedule SEE STATEMENT 1	●	7	8,517,430.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Page 1, Part I, line 1.	●	8	8,541,643.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	●	9	
	10	Disbursements to or for members.	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule.	●	11	368,368.
	12	Other salaries and wages	●	12	4,015,032.
	13	Interest	●	13	
	14	Taxes	●	14	
	15	Rents	●	15	
	16	Depreciation and depletion (See instructions).	●	16	
	17	Other Expenses and Disbursements. Attach schedule SEE STATEMENT 2	●	17	3,953,716.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Page 1, Part I, line 9.	●	18	8,337,116.

Schedule L Balance Sheet**Beginning of taxable year****End of taxable year**

Assets	(a)	(b)	(c)	(d)
1 Cash		1,421,842.	Ⓢ	915,220.
2 Net accounts receivable		550,149.	Ⓢ	1,802,941.
3 Net notes receivable			Ⓢ	
4 Inventories			Ⓢ	
5 Federal and state government obligations			Ⓢ	
6 Investments in other bonds			Ⓢ	
7 Investments in stock			Ⓢ	
8 Mortgage loans			Ⓢ	
9 Other investments. Attach schedule			Ⓢ	
10a Depreciable assets				
b Less accumulated depreciation				
11 Land			Ⓢ	
12 Other assets. Attach schedule STM 3		95,495.	Ⓢ	90,850.
13 Total assets.		2,067,486.		2,809,011.
Liabilities and net worth				
14 Accounts payable		245,136.	Ⓢ	782,134.
15 Contributions, gifts, or grants payable			Ⓢ	
16 Bonds and notes payable			Ⓢ	
17 Mortgages payable			Ⓢ	
18 Other liabilities. Attach schedule				
19 Capital stock or principal fund		1,822,350.	Ⓢ	2,026,877.
20 Paid-in or capital surplus. Attach reconciliation			Ⓢ	
21 Retained earnings or income fund			Ⓢ	
22 Total liabilities and net worth.		2,067,486.		2,809,011.

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000

1 Net income per books	Ⓢ	204,527.	7 Income recorded on books this year not included in this return. Attach schedule	Ⓢ	
2 Federal income tax	Ⓢ		8 Deductions in this return not charged against book income this year. Attach schedule	Ⓢ	
3 Excess of capital losses over capital gains	Ⓢ		9 Total. Add line 7 and line 8.		
4 Income not recorded on books this year. Attach schedule	Ⓢ		10 Net income per return. Subtract line 9 from line 6.		204,527.
5 Expenses recorded on books this year not deducted in this return. Attach schedule	Ⓢ				
6 Total. Add line 1 through line 5.		204,527.			

Statement 1
Form 199, Part II, Line 7
Other Income

Other Revenue.....	\$	338,061.
Program Service Revenue.....		8,179,369.
Total	\$	<u>8,517,430.</u>

Statement 2
Form 199, Part II, Line 17
Other Expenses

Advertising and Promotion.....	\$	5,932.
Books, Materials and Supplies.....		227,562.
Business Svcs and Oversight.....		329,568.
Capital Outlay.....		16,414.
Data Processing.....		26,040.
Dues and Membership.....		9,480.
Equipment.....		12,547.
Excess Program Costts.....		34,005.
Field trips.....		1,702.
Fingerprinting.....		743.
Insurance.....		26,951.
Legal.....		12,041.
Other Employee Benefit.....		1,509,958.
Postage/Shipping.....		1,683.
Professional Services.....		454,562.
Rent, Leases, Repairs.....		387,908.
Subagreements for Services.....		833,515.
Telephone.....		17,681.
Travel/Conferences.....		6,231.
Utilities.....		39,193.
Total	\$	<u>3,953,716.</u>

Statement 3
Form 199, Schedule L, Line 12
Other Assets

Other Current Assets.....		53,348.
Prepaid Expenses and Deferred Charges.....		37,502.
Total	\$	<u>90,850.</u>



Expanded Learning Opportunities Grant Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Forest Charter School	Peter Sagebiel Executive Director	psagebiel@forestcharter.com (530) 265-4823

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

Forest Charter held several AB86 Presentations and Brainstorming sessions to involve parents, teachers, staff, and board members in the development of this plan. We had an open public discussion at our April board meeting and held brainstorming sessions as part of our April and May office staff meeting, faculty council, and staff meeting. Additionally, we sent a request for feedback to all staff and parents via Parentsquare. Parents highlighted the need to increase focus on the social-emotional and mental health needs of students through increased access to the outdoors, mental health counselors, and training for teachers and staff. While the staff agreed with the need for social-emotional support, they wanted to make sure there was a strong focus on academic needs as well.

A description of how students will be identified and the needs of students will be assessed.

Students will be identified for academic learning loss by primarily using our Benchmark assessment tools and testing results from the 2020-21 school year as well as Benchmark results from the 2021-22 school year. Supervising Teachers will be trained to be able to identify signs

of learning loss, trauma, and social emotional needs, and they will work to identify students in need in their family meetings. We will use student data to identify and directly support all of our low-income, foster youth, English learners, and students with IEPs.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Parents and guardians will be informed of our additional support opportunities through Parentsquare, social media, and Supervising Teacher meetings. Additionally, this plan will be posted on our website and available to parents and guardians on campus.

A description of the LEA's plan to provide supplemental instruction and support.

Forest Charter will provide supplemental instruction and support to students by:

1. EXTENDING INSTRUCTIONAL LEARNING TIME:

FCS will provide additional online and/or in person math classes, study halls, and reading support for all grades in the 2021-22 school year. We will provide additional aide time for after-school and in class study/intervention time. During Summer 2022, we will provide tutoring and teacher support for all students, but we will target our English learners, foster youth, homeless, low-income, disengaged students, and students below grade level.

2. ACCELERATING PROGRESS TO CLOSE LEARNING GAPS THROUGH THE IMPLEMENTATION, EXPANSION, OR ENHANCEMENT OF LEARNING SUPPORTS:

FCS will provide one-on-one and group tutoring/intervention services to identified students during the regular school year throughout the grant period both in person and on Zoom. Tutoring will focus on Math and ELA. FCS will expand our support classes directly connected to Math and ELA classes for students to attend in addition to normal class time. We will provide additional tools and curriculum to close learning gaps such as an educational Podcast Toolkit that we will post on the website, and access to programs such as Flipped Math, Learning A-Z, and Reading Eggs. Training and professional development will be provided to teachers and support staff, especially in the areas of accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.

3. INTEGRATED STUDENT SUPPORTS TO ADDRESS OTHER BARRIERS TO LEARNING:

FCS will provide trained aides to provide instructional and social-emotional support in all co-ops throughout the grant period. During this time we will also have tutors at each Learning Center who will pull identified students for more targeted small group tutoring/intervention. FCS will increase time for our two mental health counselors, and we will continue to offer free meals to students who come on campus or students in need of food access. FCS will provide training for parents and guardians by developing short (three to five minute) videos and evening in-person parent training focusing on organization, social-emotional health, schedules, and academic support. Additionally, we will provide parents and students access to a support curriculum such as Love and Logic. Additionally, FCS will focus on getting students outside as much as possible. We will partner with a local farm organization to create a connection to local food resources, and will build our school garden to use as an educational tool.

4. COMMUNITY LEARNING HUBS THAT PROVIDE STUDENTS WITH ACCESS TO TECHNOLOGY, HIGH-SPEED INTERNET, AND OTHER ACADEMIC SUPPORTS:

All 6-12 students currently have access to Chromebooks. We will have additional Chromebooks available to support students in need. We will provide access to wireless hotspots to those students who need internet support at home for no cost during the grant period.

5. SUPPORTS FOR CREDIT DEFICIENT STUDENTS TO COMPLETE GRADUATION OR GRADE PROMOTION REQUIREMENTS AND TO INCREASE OR IMPROVE STUDENTS' COLLEGE ELIGIBILITY:

Due to Forest Charter School's flexible program, students can enroll in extra classes to facilitate recovering deficient credits toward graduation. We will also use some of the tutoring and other methods to support students taking extra classes.

6. ADDITIONAL ACADEMIC SERVICES FOR STUDENTS:

We will utilize an assessment program such as i-Ready to monitor progress of student learning throughout the year. We will use Parsec Education, a data analyst, to help us diagnose where the greatest needs are on an ongoing basis.

7. TRAINING FOR SCHOOL STAFF ON STRATEGIES TO ENGAGE STUDENTS AND FAMILIES IN ADDRESSING STUDENTS' SOCIAL-EMOTIONAL HEALTH AND ACADEMIC NEEDS:

FCS will provide additional professional development opportunities for teaching and support staff, especially in the areas of supporting students' social-emotional and academic needs.

Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	\$120,000	
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	\$145,948	
Integrated student supports to address other barriers to learning	\$135,000	

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	\$20,000	
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility	\$20,000	
Additional academic services for students	\$47,500	
Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	\$20,000	
Total Funds to implement the Strategies	\$508,448	

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

Forest Charter did not receive ESSER Funds.

Expanded Learning Opportunities Grant Plan Instructions: Introduction

The Expanded Learning Opportunities Grant Plan must be completed by school districts, county offices of education, or charter schools, collectively referred to as Local Educational Agencies (LEAs), that receive Expanded Learning Opportunities (ELO) Grant funds under California *Education Code (EC)* Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

For technical assistance related to the completion of the Expanded Learning Opportunities Grant Plan, please contact ELOGrants@cde.ca.gov or <mailto:lcff@cde.ca.gov>

Instructions: Plan Requirements

An LEA receiving ELO Grant funds under *EC* Section 43521(b) is required to implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to, at a minimum, students who are included in one or more of the following groups:

- low-income,
- English learners,
- foster youth,
- homeless students,
- students with disabilities,
- students at risk of abuse, neglect, or exploitation,
- disengaged students, and
- students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For purposes of this requirement

- “Supplemental instruction” means the instructional programs provided in addition to and complementary to the LEAs regular instructional programs, including services provided in accordance with an individualized education program (IEP).
- “Support” means interventions provided as a supplement to those regularly provided by the LEA, including services provided in accordance with an IEP, that are designed to meet students’ needs for behavioral, social, emotional, and other integrated student supports, in order to enable students to engage in, and benefit from, the supplemental instruction being provided.
- “Students at risk of abuse, neglect, or exploitation” means students who are identified as being at risk of abuse, neglect, or exploitation in a written referral from a legal, medical, or social service agency, or emergency shelter.

EC Section 43522(b) identifies the seven supplemental instruction and support strategies listed below as the strategies that may be supported with ELO Grant funds and requires the LEA to use the funding only for any of these purposes. LEAs are not required to implement each supplemental instruction and support strategy; rather LEAs are to work collaboratively with their community partners to identify the

supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the design and implementation of the supplemental instruction and support strategies being provided (*EC* Section 43522[h]).

The seven supplemental instruction and support strategies are:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:
 - a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
 - b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.
 - c. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.
3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility.
6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.
7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students' social-emotional health needs and academic needs.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable IEP.

Fiscal Requirements

The following fiscal requirements are requirements of the ELO grant, but they are not addressed in this plan. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services in any of the seven purposes described above.
- The LEA must use at least 10 percent (10%) of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count towards the LEAs requirement to spend at least 85% of its apportionment to provide in-person services.

- An LEA may use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

Instructions: Plan Descriptions

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

A description of how parents, teachers, and school staff were involved in the development of the plan

Describe the process used by the LEA to involve, at a minimum, parents, teachers, and school staff in the development of the Expanded Learning Opportunities Grant Plan, including how the LEA and its community identified the seven supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage with community partners, expanded learning programs, and existing behavioral health partnerships in the design of the plan.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Describe the LEA's plan for informing the parents and guardians of students identified as needing supplemental instruction and support of the availability of these opportunities, including an explanation of how the LEA will provide this information in the parents' and guardians' primary languages, as applicable.

A description of how students will be identified and the needs of students will be assessed

Describe the LEA's plan for identifying students in need of academic, social-emotional, and other integrated student supports, including the LEA's plan for assessing the needs of those students on a regular basis. The LEA's plan for assessing the academic needs of its students may include the use of diagnostic and formative assessments.

As noted above in the Plan Requirements, "other integrated student supports" are any supports intended to address barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

A description of the LEA's plan to provide supplemental instruction and support

Describe the LEA's plan for how it will provide supplemental instruction and support to identified students in the seven strategy areas defined in the Plan Requirements section. As a reminder, the LEA is not required to implement each of the seven strategies; rather the LEA will to work collaboratively with its community to identify the strategies that will be implemented. The plan must include a description of how supplemental instruction and support will be provided in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports. The plan must also include a description of how the services will be provided through a program of engaging learning experiences in a positive school climate.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable individualized education program. Additionally, LEAs are encouraged to collaborate with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the implementation of, this plan (*EC* Section 43522[h]).

Instructions: Expenditure Plan

The ‘Supplemental Instruction and Support Strategies’ column of the Expenditure Plan data entry table lists the seven supplemental instruction and support strategies that may be supported with ELO Grant funds.

Complete the Expenditure Plan data entry table as follows:

In the ‘Planned Expenditures’ column of the data entry table, specify the amount of ELO Grant funds being budgeted to support each supplemental instruction and support strategies being implemented by the LEA and the total of all ELO Grant funds being budgeted.

The plan must be updated to include the actual expenditures by December 1, 2022. In the ‘Actual Expenditures’ column of the data entry table the LEA will report the amount of ELO Grant funds that the LEA actually expended in support of the strategies that it implemented, as well as the total ELO Grant funds expended.

A description of how these funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA

Describe how the LEA is coordinating its ELO Grant funds with funds received from the federal Elementary and Secondary School Emergency Relief (ESSER) Fund provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Public Law 116-260), also known as ESSER II, to maximize support for students and staff.

California Department of Education
March 2021

RESOLUTION No. 2021-01-131
FOREST CHARTER SCHOOL
IN OPPOSITION TO ASSEMBLY BILL 1316

WHEREAS, charter public schools are an integral part of California's public school system, with 750 students are currently enrolled in Forest Charter School, and over 700,000 students statewide attend charter public schools;

WHEREAS, many charter public schools, especially nonclassroom-based charter schools have continued to serve students with high-quality instruction throughout the pandemic despite the closure of school facilities;

WHEREAS, many charter public schools, especially nonclassroom-based charter schools, serve at-risk students who sought alternatives to the traditional classroom setting for any number of reasons;

WHEREAS, the majority of charter public schools and charter school authorizers act in the best interest of the public school system and the students they serve;

WHEREAS, Assembly Bill (AB) 1316 seeks to prevent the recurrence of a singular outlier case of fraud when that fraud could have been prevented by sound authorizing and oversight practices;

WHEREAS, AB 1316 seeks to increase spending of already limited public school funds, by imposing impossible mandates and bureaucratic compliance requirements, resulting in up to 30% in funding cuts for many schools, taking money from student instruction, and failing to satisfactorily address the systemic authorizing practices that contributed to the fraud;

WHEREAS, AB 1316 stigmatizes all charter public schools by ignoring the hard work and high ethical standards of the majority of charter public schools, including faithfully complying with the transparency and governance requirements imposed by Senate Bill 126, and the location restrictions imposed by SB 1505 and 1507—all imposed in 2020 *after* the occurrence of the fraud perpetrated by the outlier charter school operators and *before* the pandemic and the parent-demand for high-quality nonclassroom-based instruction;

WHEREAS, AB 1316 is untimely in that students are returning to in-person learning as stay-at-home orders are lifted, and when families are looking for more flexible schedules and options, including enrolling in charter schools, causing more disruption and instability in our public schools;

WHEREAS, AB 1316 ultimately erodes goals that charter public schools should become an integral part of the California educational system and which should be encouraged;

NOW THEREFORE BE IT RESOLVED, that the Forest Charter School Charter Council Board opposes AB 1316 because of the devastating impact it will have on students in this school, and hereby directs the Executive Director to take appropriate action to communicate this opposition to Legislators and the community.

APPROVED AND ADOPTED this 18th day of May 2021 at a regular meeting of the Forest Charter School Charter Council.

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

Secretary
Forest Charter School

Forest Charter School

Job Description

Position Title: *Technology Coach*

Salary Placement: *Certificated*

Summary of Position:

Under the direction of the Executive Director or other designee, this position will facilitate the implementation of using technology in classroom teaching and learning strategies to raise student engagement and achievement. The Technology Coach will hold training sessions on infusing technology into the core areas of academic curriculum, provide input and recommendations regarding software or application purchases, and provide input/insight on the ways to increase teachers' use of technology as it positively impacts student performance in the classroom.

Skills: Must have a positive and professional attitude. Ability to show sensitivity and objectivity with confidential issues. Ability to multi-task and prioritize competing deadlines. Knowledge of Microsoft Office and Google Suite. Ability to input data with high accuracy. Ability to work independently and as part of a team.

Essential Functions:

Essential functions may include, but are not limited to the following:

- Plan and facilitate professional development aligned with the chosen state curriculum standards and the National Education Technology Standards.
- Assist STs with online class vendor platforms such as BYU, UC Scout, etc.
- Assist in the implementation the various phases of the school's WASC accreditation technology goals
- Model effective teaching methods and best practices in a digital environment
- Collaborate with teachers and school leadership to evaluate and integrate technology resources addressing curricular needs and learning goals
- Introduce new methods, materials, and instructional strategies that through research have proven to increase student engagement and achievement
- Assist admin in long-term technology planning and execution of year-round school-wide technology training.
- Communicate individually and/or as a group with ST, block teachers, parents, and community to share information about school technology program(s)

Other special projects as assigned

Physical Demands:

- Frequent: Sitting, walking, standing,
- Occasional: Lifting and Carrying
- Infrequent: Pushing and Pulling
- Maximum Weights: Lift 25 lbs/Carry 25 lbs

MSimmons 5/12/21
NEEDS APPROVAL

Forest Charter School
Stipend Salary Schedule
2021-2022

Credentialed Positions

A – G Course Development*	\$500 - \$1000
Block Class Teacher Training	\$50 - \$100
Labs	\$250 - \$750
County Academic Tournament Coordinator	\$500 - \$1000
Curriculum Development*	\$1200
Department Head Stipend	\$1000
ELPAC	\$50 - \$1000
K-8 Block Class Coordinator	\$3500 - \$4000
Mentor for 1 ST	\$1000
Mentor for 2 ST's	\$1500
Mentor for 2 nd Year ST	\$500
Mentor for Block Class Instructor	\$250 per semester
Technology Coach	\$3500 - \$5000
Special Projects* (assigned by Director)	\$500 – \$5000
SST Coordinator	\$500 - \$2000
Distance Learning K-8 Enrichment	
Block Class Course Creation	\$500 per semester

Classified Positions

Special Projects* (assigned by Director)	\$500 – \$3500
Distance Learning K-8 Enrichment	
Block Class Course Creation	\$500 per semester

* Requires stipend expectations and deadlines

Charter Council Approved:
Effective: July 1, 2021

MASTERS COURT THIRD AMENDMENT TO LEASE

This Third Amendment (the "Amendment"), dated for reference purposes only this 14th day of April, 2021 by and between Estes Family Trust herein referred to as ("Lessor") and Forest Charter School, ("Lessee") with respect to that certain Standard Multi-Lessee Retail Center Lease - Modified Gross (the "Lease") dated December 9, 2018, First Amendment dated January 1, 2018 and Second Amendment dated February 20, 2019 and is hereby made as integral part of thereof:

AMENDMENT

1. Forest Charter School entered into the written Lease (herein after referred to as the "Lease") dated December 9, 2018, a First Amendment dated January 1, 2018 and Second Amendment dated February 20, 2019 for certain Premises known as 11952 Masters Court, Auburn, California, ('the Premises") with **Klaus Wirsing (te) ("Prior Owner")**.
2. **Estes Family Trust** purchased 11940 – 11958 Masters Court, Auburn, CA on or about December 29, 2020 subject to the Lease.
3. Lease includes an option (the "Option") to extend the term of Two (2) years of the Lease for One (1) additional consecutive term of Two (2) years (the "Option Term(s)") upon the same terms and conditions contained in the Lease.
4. Estes Family Trust agrees to extend an additional term of the Lease for a term of Two (2) years upon the same terms and conditions contained in the Lease.
5. Accordingly, Lessor and Lessee desire to amend the Lease on the terms and conditions contained herein.
6. All remaining terms and provisions of the Lease and First Amendment and Second Amendment shall remain unchanged and in full force and effect.

NOW, THEREFORE, in consideration of the foregoing and the mutual agreement of the parties hereto to the terms and conditions set forth below, the parties agree as follows:

GENERAL TERMS AND CONDITIONS

1. Definitions and Recitals. Except as noted to the contrary in this Third Amendment, the terms used in this Third Amendment shall be defined as provided in the Lease and the Lease is incorporated herein by reference. The parties acknowledge and agree to the truthfulness of the foregoing recitals which are hereby incorporated into this Second Amendment.
2. Effective Date. The terms of this Third Amendment shall be effective as July 1, 2021.
3. Lease Term. The Lease Term shall extend for Two years beginning July 1, 2021 and ending June 30, 2023.

Initials_____

Initials_____

4. Minimum Rent. The monthly Minimum Rent shall be as follows:

From	To	SF	Mo	Monthly Rent	Exemption Reduction - monthly	TOTAL MONTHLY RENT	TOTAL ANNUAL RENT
07/01/2021	06/30/2022	1050	12	\$1,007.86	-\$55.00	\$952.86	\$11,082.00
07/01/2022	06/30/2023	1050	12	\$1,038.10	-\$55.00	\$983.10	\$11,797.20

5. Early Termination Option. Lessee shall have the right to prematurely terminate the Term of this Lease (the "Early Termination Option"), effective on July 1, 2022. (the "Early Termination Date"), subject to the following terms and conditions:

In the event Lessee does not receive sufficient enrollment for the Budget to support continued rent payments they may terminate the Lease effective July 1, 2022. Lessee agrees to pay Lessor two (2) months' rent after the Early Termination date.

Upon these conditions, Lessee and Lessor mutually agree to terminate the contract. Pursuant to this Early Termination Option, the Lessee relinquishes the property, and the Lessor agrees to release the tenant from further obligations under the contract.

6. Entire Agreement. This Third Amendment contains all of the agreements and understandings made between the parties with respect to the terms set forth in this Third Amendment. No prior or contemporaneous oral or written understandings or representations other than as set forth in this Second Amendment shall be enforceable against either party.

7. Successors and Assigns. This Third Amendment shall be binding upon and inure to the benefit of the parties hereto, the heirs, personal representatives, and the permitted successors, transferees and assigns.

8. Ratification. Except as set forth above, all other terms and conditions of the Lease are ratified and affirmed and shall remain in full force and effect.

9. Counterparts. This Third Amendment may be executed in any number of counterparts, each of which shall be deemed an original, but all of which, taken together, shall constitute one and the same instrument.

10. Confidentiality. Lessee hereby warrants and agrees that its representatives, agents and employees shall make a good faith effort to keep the terms and provisions of this Third Amendment strictly confidential throughout the Term of the Lease, except to the extent necessary: (i) in connection with any administrative or judicial proceeding in which Lessee is involved and required to divulge the terms of this Third Amendment, (ii) to disclose to Lessee's attorneys, accountants and advisors, or (iii) to the extent required in order to obtain financing. If it is proven through due process that Lessee or any of Lessee's agents, representatives or employees has violated this provision, Lessee shall indemnify Lessor for Lessor's reasonable costs, expenses, liabilities and damages relating thereto, including, without limitation, the reasonable cost of legal counsel, investigation costs and court costs.

11. Authority. The undersigned hereby represent and warrant each to the other that (i) they have the legal right, power and authority to enter into this Third Amendment on behalf of the party for whom they are a signatory, (ii) the execution, delivery and performance of this Third Amendment has been duly authorized, and (iii) no other action is required for the validity and binding execution, delivery and performance of the Lease as modified by this Second Amendment.

All capitalized terms not defined herein shall have the same meaning as set forth in the Lease.

IN WITNESS WHEREOF, this Third Amendment is entered into by the parties as of the date set forth above.

Initials_____

Initials_____

AGREED this _____ day of _____ 2021

“LESSOR”

Estes Family Trust
Owner, Masters Court

“LESSEE”

Forest Charter School

Initials_____

Initials_____