

Forest Charter School

470 Searls Avenue
Nevada City, CA 95959

Monthly Charter Council Meeting Agenda

June 14, 2022

5:00 p.m. Regular Session

****Virtual Meeting****

Network User ID: FC_Public

Network Password: PineCedar2

Dan Thiem, Chair
Karen Fruchtenicht, Vice Chair
Cheryl Knight, Parent Representative
Amea Medeiros, Parent Representative
Dylan Hendricks, Parent Representative
Tita Fowler, Secretary

ANNOUNCEMENTS

ANNOUNCEMENT No. 1: This meeting is being held pursuant to the procedures established in Assembly Bill 361 amending elements of the Brown Act effective October 1, 2021. 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.

ANNOUNCEMENT No. 2: The public will have access to the Forest Charter School Charter Council meeting through Zoom Teleconferencing. If you are joining the meeting via Zoom and wish to make a comment on an item, press the "raise a hand" button. If you are joining the meeting by phone, press *9 to indicate a desire to make a comment. A moderator will call you by the last three digits of your phone number when it is your turn to speak. Speakers will be limited to 3 minutes.

ANNOUNCEMENT No. 3: Should this Board meeting encounter any security breach or inappropriate issues, the meeting will be ended immediately and rescheduled as soon as practical.

Join Zoom Meeting:

<https://us02web.zoom.us/j/85408398614?pwd=Y2dzdFBFUjdQTUFXazl3bERnZGIYUT09>

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, and C may be considered for Consent Agenda--Meshawn Simmons**

(E-Attachments)

- Should the Consent Agenda be approved?
 - A. Adoption of the June 14, 2022 Agenda (*page 1*)
 - B. May 17, 2022, Charter Council Meeting Minutes (*page 5*)
 - C. Warrants (May) (*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 three minutes.

Information/Discussion Items:

5. Information: Forest Charter COVID Protocol and Contingency Plans--Peter Sagebiel, Meshawn Simmons

Peter and Meshawn will discuss any changes to COVID protocol and requirements with the Council.

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

B.J. will provide the Council with an update on student achievement and CAASPP testing.

7. Information: Local Indicators--B.J. Hatcher (page 13)

B.J. will present the Local Indicators to the Council for review.

8. Information: UPK/UTK Planning and Implementation Plan--Peter Sagebiel (page 26)

Peter will review the UPK/UTK Plan with the Council.

9. Information: 2021/22 Budget and Cash Flow--Meshawn Simmons

Meshawn will update the Council on 2021/22 Budget items and Cash Flow.

10. Information: Nevada City Learning Center Relocatable Office Space and Playground – Meshawn Simmons, Peter Sagebiel

Peter and Meshawn will provide the Council with an update on the Nevada City Learning Center Relocatable Office Space and Playground.

Action Items:

11. Information: FCS Charter Council Community Representative—Peter Sagebiel

- Should the Council approve Dan Thiem as the Charter Council Community Representative?

12. Action: Nevada City Learning Center Playground--Meshawn Simmons, Peter Sagebiel

- Should the Council approve the increased budget required for installing a new playground at the Nevada City Learning Center? (Foundation?)

13. Action: Forest Charter School 2022 LCAP--Peter Sagebiel

(page 55)

- Should the Council approve the Forest Charter School 2022 LCAP?

14. Action: Forest Charter School 2020 Taxes--Meshawn Simmons

(page 145)

- Should the Council accept the Forest Charter Schools 2020 Taxes?

15. Action: Forest Charter School 2022/23 Cash Flow, Budget Narrative, and Adopted Budget--Meshawn Simmons

(page 182)

- Should the Council approve the 2022/23 Cash Flow, Budget Narrative, and Adopted Budget?

16. Action: Forest Charter School 2022/23 Education Protection Account (EPA)--Meshawn Simmons

(page 219)

- Should the Council approve the Forest Charter School 2022/23:
 - Education Protection Account (EPA) Resolution #2223-01-134?
 - EPA Expense Detail and Spending Plan?

17. Action: 2022/23 Charter Council Meeting Calendar--Peter Sagebiel

(page 224)

- Should the Council approve the 2022/23 Charter Council Meeting Calendar?

18. Action: Teleconferenced Board Meetings - AB 361—Peter Sagebiel

- Shall the Council approve utilizing AB 361 provisions to continue virtual meetings?

19. Director's Update--Peter Sagebiel

- Political Update
- Enrollment
- Staffing
- Prom
- Graduation
- Marketing & Website Update
- Other

20. Future Agenda Items

- Data Policy Updates
- Surplus Approval

21. Information: Reminder of Future Meetings

<2022/23 Calendar Presented for Approval>

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

22. Action: Adjourn

Forest Charter School

Monthly Charter Council Meeting Minutes – May 17, 2022

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

Council Members:

Dan Thiem, Chair
Karen Fruchtenicht, Vice Chair
Amea Medeiros, Parent Representative
Cheryl Knight, Parent Representative
Dylan Hendricks, Parent Representative
Tita Fowler, Secretary

Minutes

Virtually Present: Dan Thiem, Peter Sagebiel, Katy Baggett, Janice Eggers (arrived at 5:10 pm), Tita Fowler, Karen Fruchtenicht, B.J. Hatcher, Dylan Hendricks (arrived at 5:06 pm), Amea Medeiros, Meshawn Simmons, Paul Simoes

Absent: Cheryl Knight, Dave Stanger

- 1. Call to Order: 5:02 pm**
- 2. Roll Call: Dan Thiem, Karen Fruchtenicht, Dylan Hendricks (arrived at 5:06 pm), Amea Medeiros, Peter Sagebiel, Meshawn Simmons, Katy Baggett, Tita Fowler**
- 3. Information/Action: A, B, C, and D may be considered for Consent Agenda—Meshawn Simmons**

May 17, 2022, Charter Council Agenda, the Warrants, and the Contracts were presented for approval. The minutes were separated from the consent agenda in order to discuss an edit to the minutes

Karen Fruchtenicht made a motion to approve the Agenda, Contracts, and Warrants.
Amea Medeiros seconded.

Ayes: Karen Fruchtenicht, Amea Medeiros, Dan Thiem

Nays: None

Dylan Hendricks arrived at 5:06 pm

Amea Medeiros made a motion to approve the April 19, 2022 meeting minutes to include the approved amount of 225K for the purchase of relocatable office space at the Forest Charter School Nevada City campus. Karen Fruchtenicht seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Amee Medeiros, Dan Thiem
Nays: None

4. Discussion: Other

None.

Information Items:

5. Information: Forest Charter COVID Protocol and Contingency Plans--Peter Sagebiel, Meshawn Simmons

Peter informed the Council there have been no changes and that close contacts are still being notified.

6. Information: FCS Review of Charter Council Parent Representative Election Results--Dan Thiem, Peter Sagebiel

Dan and Peter reviewed the election results for the 22/23 school year. Dylan Hendricks was voted in for another term. Dan would also like to continue to serve on the board as the Community Representative. The Council will vote on this appointment at the June 2022 Regular Meeting.

7. Information: Forest Charter School Local Control & Accountability Plan (LCAP)--Peter Sagebiel

Peter provided the Council with an LCAP update including a review of the changes and updates that will be presented and voted on during the June Special and Regular Meeting.

Janice Eggers arrived at 5:10 pm

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

B.J. provided the Council with a CAASPP testing update. CAASPP participation numbers are continuing to climb but it is unlikely that we will reach the required 95% participation rate.

9. Information: 2021/22 Budget and Cash Flow--Meshawn Simmons

Meshawn updated the Council on the current financials which are on track with budget projections. Meshawn will attend the Governor's May revise workshop Thursday which looks promising.

10. Information: Nevada City Learning Center Relocatable Office Space--Meshawn Simmons, Peter Sagebiel

Meshawn and Peter provided the Council with an update on the Nevada City Learning Center relocatable office space including possible options and bids that will fit into the budget while being the best decision for the school.

Action Items:

11. Action: Nevada City Learning Center Playground--Peter Sagebiel, Meshawn Simmons

Peter and Meshawn requested approval to spend 100K on a new updated playground at the Nevada City Learning Center. Dylan expressed interest from the Nevada City Rotary to contribute to this project.

Dylan Hendricks made a motion to approve 100K for a new playground at the Nevada City Learning Center. Karen Fruchtenicht seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Amee Medeiros, Dan Thiem

Nays: None

12. Action: Nevada City Learning Center Relocatable Space--Peter Sagebiel, Meshawn Simmons

No action was taken on the proposed funding as action was taken at the last meeting to approve up to 225K to fund the project.

13. Action: Forest Charter School Graduation Requirement Updates--Peter Sagebiel, Paul Simoes

Paul and Peter discussed removing the Geography requirement from the Forest Charter School graduation requirements as material is already covered in World History and U.S. History and no longer needed as a stand-alone requirement. In addition, Contemporary Skills will also be covered in one 5 credit course under Career Advisory which will be completed via a number of options.

Dylan Hendricks made a motion to approve the graduation requirement revisions. Karen Fruchtenicht seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Amee Medeiros, Dan Thiem

Nays: None

14. Action: Foresthill Learning Center Lease Renewal--Meshawn Simmons

Meshawn presented the Foresthill Learning Center Lease for renewal.

Karen Fruchtenicht made a motion to approve the Foresthill Learning Center Lease renewal. Dylan Hendricks seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Amee Medeiros, Dan Thiem

Nays: None

15. Action: Forest Charter School Classified Job Descriptions--Meshawn Simmons

Meshawn presented the following Forest Charter School Classified Job Descriptions for approval:

- o Administrative Business Assistant I(Revised)
- o Administration Business Assistant II (New)
- o Administrative Business Assistant III (New)
- o TEMPORARY Enrollment Coordinator/Front Desk (New)

Dylan Hendricks made a motion to approve the presented Forest Charter School Classified Job descriptions for approval. Karen Fruchtenicht seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Amee Medeiros, Dan Thiem

Nays: None

16. Action: Forest Charter School Policy Revisions--Peter Sagebiel

Peter reviewed the revisions to the following Forest Charter School agreement and policy.

- o Volunteer/TB Policy and Chaperone Agreement

Amee Medeiros made a motion to approve revisions to the Volunteer/TB Policy and Chaperone Agreement. Dylan Hendricks seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Amee Medeiros, Dan Thiem

Nays: None

- o Online Course Publisher Policy

Dylan Hendricks made a motion to approve revisions which included clarifying language to the Online Course Publisher Policy. Amee Medeiros seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Amee Medeiros, Dan Thiem

Nays: None

17. Action: Teleconference Board Meetings - AB 361--Peter Sagebiel

The Council reviewed utilizing AB 361 provisions to continue virtual meetings.

Dylan Hendricks made a motion to approve utilizing AB 361 provisions to continue virtual meetings. Karen Fruchtenicht seconded.

Ayes: Karen Fruchtenicht, Dylan Hendricks, Amee Medeiros, Dan Thiem

Nays: None

18. Director's Update--Peter Sagebiel

- Political Update - The proposed COLA for the 22/23 school year is higher than was originally proposed and the State added some promising one-time funding.
- Enrollment - Looking promising as our enrollment is higher for this time of year than ever before.

- FCS Shared Drive-Curriculum Housing - we have started uploads on a shared Google drive and opened it up for teachers to share their curriculum with each other
- Staffing - We have another couple of new teacher hires in the Nevada City and Auburn areas due to increased enrollment and a teacher who has decided to resign at the end of the 2021-22 school year.
- Prom - Coming on June 1st. It's being held in Nevada City for the first time. Looking at alternating each year between Truckee and Nevada City
- UPK/UTK Requirement - new requirements will be brought to the board at the June meeting.
- Marketing & Website Updates - The photographer has been traveling around to the different sites taking photos for the updated website that will be coming soon.
- Other - None

19. Future Agenda Items

- UPK/UTK Requirement
- Data Policy Updates
- Community/Parent Representative Appointment
- LCAP Approval

20. Information: Reminder of Future Meetings

Dates for the 2021/22 Charter Council meetings were set as follows:

2022: 6/13*, 6/14**

***Special Meeting**

****Budget Meeting**

21. Action: Adjourn at 5:49 p.m.

Respectfully submitted:

Tita Fowler, Secretary

Date

Charter Council Approved:

Dan Thiem, Chair

Date

Checks Dated 05/01/2022 through 05/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
22-513027	05/06/2022	AUBURN GYMNASTICS CENTER	01-5800		1,684.00
22-513028	05/06/2022	B & C ACE HOME CENTER	01-4300		230.39
22-513029	05/06/2022	BRUCE MAIRS	01-5800		2,409.76
22-513030	05/06/2022	CARRIE BLANCHE MORRIS DBA MASTERPIECE ART ACADEMY	01-5800		5,760.00
22-513031	05/06/2022	COOLERZONE	01-5540		480.00
22-513032	05/06/2022	ERIN MCGEE	01-5800		91.72
22-513033	05/06/2022	FOREST CHARTER REVOLVING	01-5800		22.50
22-513034	05/06/2022	Jaimee Wadman	01-5800		600.00
22-513035	05/06/2022	KATHRYN NUNN	01-5800		3,135.00
22-513036	05/06/2022	LINDA COUPER	01-5800		260.00
22-513037	05/06/2022	LOGIC OF ENGLISH	01-5800		54.17
22-513038	05/06/2022	RAINBOW RESOURCE CENTER	01-4300		581.15
22-513039	05/06/2022	RICHARD T KIRKPATRICK	01-5800		300.00
22-513040	05/06/2022	SHERRY TORGERSO	01-5800		1,170.00
22-513041	05/06/2022	SUZIE GEMIGNANI	01-5800		90.00
22-513042	05/06/2022	VERIZON	01-5800		38.01
22-513043	05/06/2022	WAXIE SANITARY SUPPLY	01-4300		134.52
22-513389	05/13/2022	ABIGAIL FISCHER	01-5800		800.00
22-513390	05/13/2022	ALPENGLOW CLEANING INC	01-5800		1,875.00
22-513391	05/13/2022	AT&T	01-5930		64.20
22-513392	05/13/2022	BOB SWEAT M.ED MATH TUTORING	01-5800		1,460.00
22-513393	05/13/2022	Bonnie Wiesz	01-5800		1,015.00
22-513394	05/13/2022	CATHY COLLINGS	01-5800		290.00
22-513395	05/13/2022	CHERYL BARBER	01-5800		300.00
22-513396	05/13/2022	COMMUNICATION TOOLS	01-5800		1,980.00
22-513397	05/13/2022	DENISE WEY	01-5800		170.00
22-513398	05/13/2022	eDynamic Holdings LP	01-5800		265.00
22-513399	05/13/2022	ESSENTIALS IN WRITING	01-4300		173.10
22-513400	05/13/2022	EZ WAY DRIVING SCHOOL	01-5800		310.00
22-513401	05/13/2022	FOREST CHARTER REVOLVING	01-5800		90.00
22-513402	05/13/2022	HOUSE OF PRINT & COPY LLC	01-5800		52.08
22-513403	05/13/2022	Jaimee Wadman	01-5800		360.00
22-513404	05/13/2022	JJR Enterprises FILE 2388	01-5600		226.07
22-513405	05/13/2022	KATHRYN NUNN	01-5800		1,350.00
22-513406	05/13/2022	MARGARET JOHNSON	01-5800		1,100.00
22-513407	05/13/2022	MARKS, JULI E	01-4300		42.46
22-513408	05/13/2022	MEGGIE CUTIGINI	01-5800		270.00
22-513409	05/13/2022	MINDWORKS INC	01-5800		1,960.00
22-513410	05/13/2022	NEVADA CITY BALLET ACADEMY	01-5800		1,295.00
22-513411	05/13/2022	NEVADA COUNTY CHARTER SERVICES AUTHORITY	01-5100		103,965.72 ✓
22-513412	05/13/2022	NORTHERN SIERRA SWIMMING	01-5800		149.00
22-513413	05/13/2022	ONE-II-ONE MATH TUTORING	01-5800		880.00
22-513414	05/13/2022	RAINBOW RESOURCE CENTER	01-4300		1,498.35
22-513415	05/13/2022	ROSE-MAY MICKELSON	01-5800		275.00

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.

ESCAPE ONLINE

Page 1 of 3

ms

Checks Dated 05/01/2022 through 05/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
22-513416	05/13/2022	SEAN BIANCO	01-5800		260.00
22-513417	05/13/2022	SEBASTIAN	01-5930		177.48
22-513418	05/13/2022	SITELINE ARCHITECTURE	01-5800		1,403.75
22-513419	05/13/2022	SUDDENLINK COMMUNICATIONS	01-5930		309.18
22-513420	05/13/2022	TAHOE TUTORING	01-5800		150.00
22-513421	05/13/2022	THE CLEANING SOLUTION	01-5800		2,357.50
22-513422	05/13/2022	YESENIA ANDERSON ANDERSONS STEP IT UP	01-5800		771.00
22-513423	05/13/2022	YOUNG MINNEY & CORR LLP	01-5802		1,181.80
22-513825	05/20/2022	APLUS+	01-5300		9,750.00 ✓
22-513826	05/20/2022	AUBURN GYMNASICS CENTER	01-5800		749.00
22-513827	05/20/2022	CANYON VIEW ASSEMBLY	01-5600		1,000.00
22-513828	05/20/2022	CITY OF NEVADA CITY	01-5540	388.00	
			01-5550	944.54	1,332.54
22-513829	05/20/2022	CLEVER MINDS	01-5800		335.00
22-513830	05/20/2022	COMCAST	01-5930		890.72
22-513831	05/20/2022	COMMUNICATION TOOLS	01-5800		600.00
22-513832	05/20/2022	DE LAGE LANDEN FINCL SRV INC	01-5600		1,003.55
22-513833	05/20/2022	EZ WAY DRIVING SCHOOL	01-5800		250.00
22-513834	05/20/2022	K&T MANAGEMENT	01-5600		952.86
22-513835	05/20/2022	KEN WILLER	01-5800		330.00
22-513836	05/20/2022	LAKESHORE LEARNING MATERIALS	01-4300		1,053.97
22-513837	05/20/2022	LINDA COUPER	01-5800		26.00
22-513838	05/20/2022	NEVADA CITY SCHOOL DISTRICT	01-5600		14,166.66 ✓
22-513839	05/20/2022	OFFICE DEPOT	01-4300		200.98
22-513840	05/20/2022	PACIFIC GAS & ELECTRIC COMPANY	01-5510	554.61	
			01-5520	1,713.23	2,267.84
22-513841	05/20/2022	PIONEER COMMERCE CENTER	01-5600		14,443.94 ✓
22-513842	05/20/2022	PROCURIFY TECHNOLOGIES INC	01-5800		10,800.00 ✓
22-513843	05/20/2022	R&B COMMUNICATIONS	01-5800		395.00
22-513844	05/20/2022	SIERRA NEVADA BOULDERING GYM	01-5800		380.00
22-513845	05/20/2022	SINGAPORE MATH INC	01-4300	543.13	
			01-5800	170.00	713.13
22-513846	05/20/2022	STATE OF CA DOJ DEPT OF JUSTICE/ CASHIER UNIT	01-5840		64.00
22-513847	05/20/2022	T-MOBILE	01-5800		447.07
22-513848	05/20/2022	TRUCKEE DONNER PUBLIC UTILITY REMITTANCE CENTER	01-5520		651.37
22-513849	05/20/2022	US BANK CORPORATE PAYMENT SYS	01-4300	27,013.13	
			01-4400	560.85	
			01-5210	40.00	
			01-5300	2,316.00	
			01-5800	1,355.86	
			01-5801	46.90	
			01-5871	34.95	

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 2 of 3

Checks Dated 05/01/2022 through 05/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
22-513849	05/20/2022	US BANK CORPORATE PAYMENT SYS	01-5920	117.02	
			01-5930	891.97	32,376.68 ✓
22-513850	05/20/2022	WASTE MANAGEMENT	01-5570		284.24
22-513851	05/20/2022	WAVE	01-5930		274.19
22-514151	05/27/2022	4 ELEMENTS EARTH EDUCATION INC	01-5800		2,000.00
22-514152	05/27/2022	AT&T	01-5930		315.93
22-514153	05/27/2022	AUBURN GYMNASTICS CENTER	01-5800		1,324.00
22-514154	05/27/2022	B & C ACE HOME CENTER	01-4300		87.31
22-514155	05/27/2022	CATHY COLLINGS	01-5800		800.00
22-514156	05/27/2022	CINDY VOIGT	01-5800		630.00
22-514157	05/27/2022	DAY BY DAY SPANISH	01-5800		1,726.00
22-514158	05/27/2022	ELIZABETH BROWN	01-5800		385.00
22-514159	05/27/2022	FULL STEAM AHEAD	01-5800		3,190.00
22-514160	05/27/2022	GOLD COUNTRY GYMNASTICS	01-5800		1,641.00
22-514161	05/27/2022	HOLT BALLET CONSERVATORY	01-5800		400.00
22-514162	05/27/2022	IMAGINE LEARNING EDGENUITY DEPT 2195	01-5800		3,250.00
22-514163	05/27/2022	JJR Enterprises FILE 2388	01-4300	226.26	
			01-5600	1,182.04	1,408.30
22-514164	05/27/2022	KATHLEEN COLE HATTEM	01-4300		2,374.18
22-514165	05/27/2022	OFFICE DEPOT	01-4300		39.52
22-514166	05/27/2022	PAMELOT A SCHOOL OF DANCE	01-5800		1,208.00
22-514167	05/27/2022	PHILLIPS SCHOOL OF KUNG FU SAN SOO	01-5800		210.00
22-514168	05/27/2022	RAINBOW RESOURCE CENTER	01-5800		203.18
22-514169	05/27/2022	ROSE-MAY MICKELSON	01-5800		375.00
22-514170	05/27/2022	SIERRA LAND SOLUTIONS	01-5800		1,920.00
22-514171	05/27/2022	SOUTHWEST GAS CORPORATION	01-5510		311.40
22-514172	05/27/2022	SPD MARKET- NEVADA CITY	01-4700	50.34	
			01-5920	150.76	201.10
22-514173	05/27/2022	STACEY BICKMORE	01-5800		715.00
22-514174	05/27/2022	TAHOE SCHOOL OF MUSIC	01-5800		160.00
22-514175	05/27/2022	The Ridge GC LLC	01-5800		255.00
22-514176	05/27/2022	TRUCKEE DANCE FACTORY	01-5800		200.00
22-514177	05/27/2022	WAXIE SANITARY SUPPLY	01-4300		755.92
Total Number of Checks			106		267,692.49

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	FOREST CHARTER	106	267,692.49
	Total Number of Checks	106	267,692.49
	Less Unpaid Tax Liability		.00
	Net (Check Amount)		267,692.49

MS

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 3 of 3

CA Dashboard LEA Local Indicators

Appropriately Assigned Teachers, Access to Curriculum-Aligned Instructional Materials, and Safe, Clean and Functional School Facilities (Priority 1)

Standard: Local educational agency annually measures its progress in meeting the Williams settlement requirements at 100% at all of its school sites, as applicable, and promptly addresses any complaints or other deficiencies identified throughout the academic year, as applicable; and provides information annually on progress meeting this standard to its local governing board and to stakeholders and the public through the evaluation rubrics.

All fields marked with an asterisk () are required*

Number/percentage of misassignments of teachers of English learners, total teacher misassignments, and vacant teacher positions: *

(0%)

Number/percentage of students without access to their own copies of standards-aligned instructional materials for use at school and at home: *

(0%)

Number of identified instances where facilities do not meet the “good repair” standard (including deficiencies and extreme deficiencies): *

0

Note: the requested information are all data elements that are currently required as part of the School Accountability Report Card (SARC).

Criteria:

Please assess the local educational agency performance on meeting the standard by designating the following: *

Met

Not Met

Not Met For Two or More
Years

Self-Reflection Tool for Implementation of State Academic Standards (Priority 2)

Local educational agencies may provide a narrative summary of their progress in the implementation of state academic standards based on locally selected measures or tools (Option 1). Alternatively, local educational agencies may complete the optional reflection tool (Option 2).

All fields marked with an asterisk () are required*

Option 1: Narrative Summary

In the narrative box, identify the locally selected measures or tools that the local educational agency is using to track its progress in implementing the state academic standards adopted by the State Board of Education and briefly describe why the local educational agency chose the selected measures or tools.

Additionally, summarize the local educational agency's progress in implementing the academic standards adopted by the State Board of Education, based on the locally selected measures or tools. The adopted academic standards are:

English Language Arts – Common Core State Standards for English Language Arts

English Language Development (Aligned to Common Core State Standards for English Language Arts)

Mathematics – Common Core State Standards for Mathematics

Next Generation Science Standards

History-Social Science

Career Technical Education

Health Education Content Standards

Physical Education Model Content Standards

Visual and Performing Arts

World Language

Text is limited to 3000 characters

Option 2: Reflection Tool

Recently Adopted Academic Standards and/or Curriculum Frameworks

1. Rate the local educational agency's progress in providing professional learning for teaching to the recently adopted academic standards and/or curriculum frameworks identified below.

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

Content area	1	2	3	4	5
English Language Arts – Common Core State Standards for English Language Arts					X
English Language Development (Aligned to English Language Arts Standards)					X
Mathematics – Common Core State Standards for Mathematics					X
Next Generation Science Standards		X			
History-Social Science			X		

2. Rate the local educational agency's progress in making instructional materials that are aligned to the recently adopted academic standards and/or curriculum frameworks identified below available in all classrooms where the subject is taught.

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

Content area	1	2	3	4	5
English Language Arts – Common Core State Standards for English Language Arts					X

English Language Development (Aligned to English Language Arts Standards)					X
Mathematics – Common Core State Standards for Mathematics					X
Next Generation Science Standards			X		
History-Social Science			X		

3. Rate the local educational agency's progress in implementing policies or programs to support staff in identifying areas where they can improve in delivering instruction aligned to the recently adopted academic standards and/or curriculum frameworks identified below (e.g., collaborative time, focused classroom walkthroughs, teacher pairing)

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

Content area	1	2	3	4	5
English Language Arts – Common Core State Standards for English Language Arts					X
English Language Development (Aligned to English Language Arts Standards)					X
Mathematics – Common Core State Standards for Mathematics					X
Next Generation Science Standards			X		
History-Social Science			X		

Other Adopted Academic Standards

4. Rate the local educational agency's progress implementing each of the following academic standards adopted by the State Board of Education for all students.

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

Content area	1	2	3	4	5
Career Technical Education			X		
Health Education Content Standards					X
Physical Education Model Content Standards					X
Visual and Performing Arts					X
World Language					X

Support for Teachers and Administrators

5. Rate the LEA's success at engaging in the following activities with teachers and school administrators during the prior school year (including the summer preceding the prior school year).

Rating Scale (lowest to highest): 1 – Exploration and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

Activity	1	2	3	4	5
Identifying the professional learning needs of groups of teachers or staff as a whole					X
Identifying the professional learning needs of individual teachers					X
Providing support for teachers on the standards they have not yet mastered			X		

Criteria:

Please assess the local educational agency performance on meeting the standard by designating the following: *

Met

Not Met

Not Met For Two or More
Years

Optional: Provide any additional information that the local educational agency believes is relevant to understanding its progress on meeting the requirements for implementation of state academic standards.

Text limit is 1500 characters

--

Self-Reflection Tool for Parent Engagement (Priority 3)

Standard: Local educational agency annually measures its progress in: (1) seeking input from parents in decision making; and (2) promoting parental participation in programs and reports the results to its local governing board at a regularly scheduled meeting of the local governing board and to stakeholders and the public through the evaluation rubrics.

Rating Scale (lowest to highest): 1 – Explorations and Research Phase; 2 – Beginning Development; 3 – Initial Implementation; 4 – Full Implementation; 5 – Full Implementation and Sustainability

Section 1: Building Relationships Between School Staff and Families

	1	2	3	4	5
1. Rate the LEA's progress in developing the capacity of staff (i.e., administrators, teachers, and classified staff) to build trusting and respectful relationships with families					X

2. Rate the LEA's progress in creating welcoming environments for all families in the community					X
3. Rate the LEA's progress in supporting staff to learn about each family's strengths, cultures, languages, and goals for their children					X
4. Rate the LEA's progress in developing multiple opportunities for the LEA and school sites to engage in 2-way communication between families and educators using language that is understandable and accessible to families					X

Narrative Boxes: (limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Relationships Between School Staff and Families.

Staff are provided ongoing training to understand cultural biases and how to use SEL techniques to engage students and families through a supportive, non-threatening dialogue.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Relationships Between School Staff and Families.

We would like to improve our teacher's ability to have difficult conversations with families whose students are struggling. Mental health counselors will provide communication training to the staff with a focus on how to have difficult conversations while still maintaining their relationship.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Building Relationships Between School Staff and Families.

Underrepresented families primarily show up at Forest Charter School based on students who are not completing work and/or working below grade level. These families will be identified during our students of concern meetings. To engage these families, administrators will contact families to determine the best approach to engage the family, to identify possible community resources, and to provide the needed support for the student.

Section 2: Building Partnerships for Student Outcomes

	1	2	3	4	5
--	----------	----------	----------	----------	----------

5. Rate the LEA's progress in providing professional learning and support to teachers and principals to improve a school's capacity to partner with families.					X
6. Rate the LEA's progress in providing families with information and resources to support student learning and development in the home.					X
7. Rate the LEA's progress in implementing policies or programs for teachers to meet with families and students to discuss student progress and ways to work together to support improved student outcomes.					X
8. Rate the LEA's progress in supporting families to understand and exercise their legal rights and advocate for their own students and all students.					X

Narrative Boxes: (limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Building Partnerships for Student Outcomes.

Parents meet with their supervising teacher at least once every four weeks to discuss and review student learning. This process builds a close relationship between the parents, teachers and students. This is a requirement for all families including underrepresented families.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Building Partnerships for Student Outcomes.

FCS will focus on building relationships between school staff and families with students who are not completing work and/or working below grade level with the goal of increasing parental engagement in school requirements. In a non-classroom-based school like Forest Charter School, parent involvement is often the difference for students who are struggling to find success.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement for underrepresented families identified during the self-reflection process in relation to Building Partnerships for Student Outcomes.

Forest Charter School's program design naturally engages parents as partners in their student's education. However, as noted earlier, this partnership often breaks down for students who are not completing work and/or working below grade level. FCS will conduct regular students of concern

meetings with supervising teachers to identify students who need support earlier, and then work with families to help them understand expectations through Review Board meetings, SST meetings, and other relationship building approaches. Additionally, FCS will work to provide these families with additional resources through the school and/or community. Our goal is to help families understand how vital their role is in building success for their students and to provide them with tools to support their students.

Section 3: Seeking Input for Decision Making

	1	2	3	4	5
9. Rate the LEA's progress in building the capacity of and supporting principals and staff to effectively engage families in advisory groups and with decision-making.					X
10. Rate the LEA's progress in building the capacity of and supporting family members to effectively engage in advisory groups and decision-making.					X
11. Rate the LEA's progress in providing all families with opportunities to provide input on policies and programs, and implementing strategies to reach and seek input from any underrepresented groups in the school community.					X
12. Rate the LEA's progress in providing opportunities to have families, teachers, principals, and district administrators work together to plan, design, implement and evaluate family engagement activities at school and district levels.					X

Narrative Boxes: (limited to 3,000 characters)

1. Based on the analysis of educational partner input and local data, briefly describe the LEA's current strengths and progress in Seeking Input for Decision-Making.

FCS annually conducts a parent survey with opportunities for the parents to provide written input on a range of topics. FCS also has five parents seated on the Charter Council. The Charter Council is responsible for guiding the FCS Director, developing the school LCAP and setting policies that are

best for the school. Parental participation is extremely high at FCS mainly due to the nature of our personalized learning program; all parents are required to meet with their teacher on a regular basis and are partially responsible for teaching their children. FCS chose to use a survey to establish a higher participation rate than we have been able to achieve through stakeholder meetings. Due to the disparate geographic makeup of stakeholders that often comes with a non-classroom-based program, FCS has worked to establish a thorough survey that addresses all required State priorities. The 2022 parent survey had a 27% participation rate up from the 2021 20.8% participation rate. Additionally, FCS uses a communication tool (Parent Square) that allows parents to immediately respond to any communication. This way, FCS gets immediate feedback from parents regarding new policies, requirements, or other topics.

2. Based on the analysis of educational partner input and local data, briefly describe the LEA's focus area(s) for improvement in Seeking Input for Decision-Making.

Our area of improvement will be to offer opportunities for in-person meetings with administration to provide parent input on decisions.

3. Based on the analysis of educational partner input and local data, briefly describe how the LEA will improve engagement of underrepresented families identified during the self-reflection process in relation to Seeking Input for Decision-Making.

We will provide opportunities for in-person meetings at each learning center in order to support families not having to travel so far to attend. We will also attempt to connect these meetings to days/times more families will be on campus. We will also provide a school-wide in-person opportunity via Zoom to support families for whom this approach is easier and/or more affordable than driving to campus.

Criteria:

Please assess the local educational agency performance on meeting the standard by designating the following:*

Met

Not Met

Not Met For Two or More
Years

School Climate (Priority 6)

Local educational agencies (LEAs) will provide a narrative summary of the local administration and analysis of a local climate survey that captures a valid measure of student perceptions of school safety and connectedness in at least one grade within the grade span (e.g., K–5, 6–8, 9–12) in a text box provided in the California School Dashboard. LEAs will have an opportunity to include differences among student groups, and for surveys that provide an overall score, such as the California Healthy Kids Survey, report the overall score for all students and student groups. This summary may also include an analysis of a subset of specific items on a local survey and additional data collection tools that are particularly relevant to school conditions and climate. The following are suggested guiding questions to help frame the narrative summary:

1. DATA: Reflect on the key learnings from the survey results and share what the LEA learned.
2. MEANING: What do the disaggregated results (if applicable) of the survey and other data collection methods reveal about schools in the LEA, such as areas of strength or growth, challenges, and barriers?
3. USE: What revisions, decisions, or actions has, or will, the LEA implement in response to the results for continuous improvement purposes? Why? If you have already implemented actions, did you see the results you were seeking?

Text is limited to 3000 characters

1. Each year Forest Charter School conducts an annual student survey, family survey and staff survey. Many of the eight state priorities, such as academic achievement, school safety and parental involvement are perennial topics in our surveys. The staff survey, student survey, and the parent survey were conducted in February 2022. Approximately 27% of our families (183 respondents), 25% of our students and 86% of the staff participated in these surveys. FCS also takes into account the findings produced by the California Healthy Kids Survey adding to the information provided from the annual, student, parent and staff surveys. FCS continues to have a highly positive climate based on the surveys. The staff survey revealed that the intervention process was working and helping students get the support needed to succeed. The main difference from this year to last were the impacts of Covid-19. Although FCS is an Independent Study program and well suited for distance learning it was obvious from our surveys that everyone was excited to return to more in-person services.

2. School climate continues to be an area of strength for Forest Charter School. Survey results and the healthy kids survey indicate that students feel happy, supported and safe at Forest Charter School. The healthy kids survey shows that 71% of Parents feel FCS treats all students with respect (2022) and 65% of parents feel FCS has adults who really care about students (2022). The FCS Survey shows that 85% of parents strongly agreed or agreed that their child is safe/supervised at the Learning Center - (14% were neutral or did not know) (2022).

3. Actions FCS is taking to maintain its strong school climate is to provide ongoing SEL training to staff. Additionally, we are building more club options to support student social opportunities and the school community and developing a welcome-back program for students on the first day of school.

Criteria:

Please assess the local educational agency performance on meeting the standard by designating the following:*

Met

Not Met

Not Met For Two or More
Years

Self-Reflection Tool (Priority 7) - Access to a Broad Course of Study

LEAs provide a narrative summary of the extent to which all students have access to and are enrolled in a broad course of study by addressing, at a minimum, the following four prompts:

1. Briefly identify the locally selected measures or tools that the LEA is using to track the extent to which all students have access to, and are enrolled in, a broad course of study, based on grade spans, unduplicated student groups, and individuals with exceptional needs served.

Text is limited to 1500 characters

1. Forest Charter school does not have a specific tool to track student access to a broad course of study. As a non-classroom based school 100% of our students have access to every course in our course catalog. Further if a student discovers that a course does not exist in our course catalog the school will work with the family to see if the course can be added to the current list of course offerings.

2. Using the locally selected measures or tools, summarize the extent to which all students have access to, and are enrolled in, a broad course of study. The summary should identify any differences across school sites and student groups in access to, and enrollment in, a broad course of study. LEAs may describe progress over time in the extent to which all students have access to, and are enrolled in, a broad course of study.

Text is limited to 1500 characters

Again, as a non-classroom based school 100% of our students have access to every course in our course catalog. Further if a student discovers that a course does not exist in our course catalog the school will work with the family to see if the course can be added to the current list of course offerings. Currently, CTE courses are under-enrolled. CTE courses are available through the local community colleges, and these options can serve all of our learning centers. FCS launched its first CTE pathway in the Spring of the 2019/20 school year and added two pathways in the Fall of the 2021/22 school year. FCS is developing one more pathways to be launched in the Fall of 2022. Currently most Pathways are only offered online, but in the 2022-23 school year, FCS is offering one of our existing pathways through an in-person class. FCS will continue to add additional

pathways based on student interest and local industries. We feel that we now have several pathways available to students. Now, we want to put more emphasis on encouraging more students to participate in the opportunity.

3. Given the results of the tool or locally selected measures, identify the barriers preventing the LEA from providing access to a broad course of study for all students.

Text is limited to 1500 characters

Due to Forest Charter School's non classroom based structure there are no barriers to student access. All students have 100% access to all courses offered through Forest Charter School. However, most of our CTE courses are offered online and several students have expressed an aversion to this format. This aversion may have been increased due to everything going to a distance format during Covid. We are hopeful that more students will participate in the online options in the future years.

4. In response to the results of the tool or locally selected measures, what revisions, decisions, or new actions will the LEA implement, or has the LEA implemented, to ensure access to a broad course of study for all students?

Text is limited to 1500 characters

New actions will include offering an in-person CTE pathway and promoting our online options now that we are out of distance learning.

Criteria:

Please assess the local educational agency performance on meeting the standard by designating the following:*

Met

Not Met

Not Met For Two or More
Years

Universal Prekindergarten Planning and Implementation Grant Program – Planning Template

A Resource for Local Educational Agencies

Released – December 17, 2021

Universal Prekindergarten Planning and Implementation Grant Program – Planning Template	1
Universal Prekindergarten in California	3
The California Universal Prekindergarten Planning and Implementation Grant Program - Overview	3
Planning Template Purpose	5
Accompanying Guidance	7
Directions, Timeline, and Suggested Planning Process	8
Key Considerations	9
Transitional Kindergarten Implementation Timeline	9
Supporting a Preschool through Third Grade Continuum	10
Full-Day, Extended Learning and Care	11
Creating Joint or Aligned Plans	11
UPK Planning Template	12
Self-Certification	12
Projected Enrollment and Needs Assessment	13
Recommended Planning Questions	13
Required Questions	16
Focus Area A: Vision and Coherence	17
Recommended Planning Questions	17
Required Questions	18
Focus Area B: Community Engagement and Partnerships	21
Recommended Planning Questions	21
Required Questions	21
Focus Area C: Workforce Recruitment and Professional Learning	24
Recommended Planning Questions	24
Required Questions	26
Focus Area D: Curriculum, Instruction, and Assessment	31

Universal Prekindergarten Planning and Implementation Grant Program - Planning Template

Recommended Planning Questions	31
Required Questions	32
Focus Area E: LEA Facilities, Services, and Operations	35
Recommended Planning Questions	35
Required Questions	35
Technical Assistance Questions	38
Appendix I - Definitions	44
Appendix II - Additional Deeper Planning Questions	46
Focus Area A: Vision and Coherence	46
Focus Area C: Workforce Recruitment and Professional Learning	46
Focus Area D: Curriculum, Instruction, and Assessment	46
Focus Area E: LEA Facilities, Services, and Operations	47

Universal Pre Kindergarten in California

Decades of research demonstrate that an early and strong foundation for learning matters. Children who have effective learning opportunities before kindergarten have an advantage in school and in life over children who do not, especially children with adverse childhood experiences. Children who attend quality preschool programs are more prepared for school in terms of their early literacy, language, and math skills, their executive function, and social emotional development. In some cases, preschool participants are less likely to be identified for special education services or to be held back in elementary school than children who do not attend developmentally-informed preschool programs that include strong educational components.

California is poised to realize universal prekindergarten (UPK) for all four-year-old children, and to expand services for three-year-old children through bold leadership and the unprecedented investments in the Budget Act of 2021, including universal transitional kindergarten (UTK) and expansion of the California State Preschool Program (CSPP).

The tumult of the COVID-19 pandemic accelerated a call to action to ensure a strong educational foundation for all children, emphasizing the critical role of our education system in supporting children and families' needs and how local flexibility fuels community capacity to meet their needs. California's leaders responded with historic investments in family support, child development and care, and education. Yet, as the Master Plan for Early Learning and Care highlights, realizing the promise of early childhood investments will require all partners—across early learning and care, early education, elementary education, and expanded learning and extended care communities—to work together to create a stronger system designed to meet the needs of the whole child.

The California Universal Prekindergarten Planning and Implementation Grant Program – Overview

California seeks to set children on a trajectory of lifelong success by investing in early and equitable learning experiences, including infant and toddler supports, such as family leave and access to infant and toddler care, universal preschool for all four-year-old children, and enhanced educational experiences across an aligned preschool to third grade system.

The 2021–22 State Budget package established the UPK Planning and Implementation Grant Program as a state early learning initiative with the goal of expanding access to prekindergarten programs at local educational agencies (LEAs). This grant program provides \$200 million for the California Department of Education (CDE) to allocate directly to LEAs based on a statutory formula to support planning and implementation costs associated with expanding prekindergarten options, such as universally-available transitional kindergarten (TK), CSPP, and Head Start for eligible students, and other

local and community-based partnerships.¹ It is important for LEAs to include partners such as CSPP, Head Start, and other early learning and care providers in the co-creation of the local plan. Engaging all partners in the community will enhance resources for families and children and fully utilize and coordinate available resources, including facilities, staff, and funding.

Under the provisions of California *Education Code (EC)* Section 8281.5, grant funds are allocated to school districts, charter schools, and county offices of education (COEs) with kindergarten enrollment in specific years, according to a specified formula. In addition, funds are allocated to COEs to support countywide planning and capacity building around UPK.

Grant funds may be used for costs associated with creating or expanding CSPP or TK programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the LEA, including Head Start programs, to ensure that high-quality options for prekindergarten education are available for four-year-old children. Allowable costs include, but are not limited to: (1) planning costs, (2) hiring and recruitment costs, (3) staff training and professional development, (4) classroom materials, and (5) supplies.

As a condition of receiving grant funds, state law requires each LEA to create a plan articulating,

how all children in the attendance area of the LEA will have access to full-day learning programs the year before kindergarten that meet the needs of parents, including through partnerships with the LEA's expanded learning offerings, the After-School Education and Safety Program, the California state preschool program, Head Start programs, and other community-based early learning and care programs (*EC* Section 8281.5).

Under state law, the plan must be developed for consideration by the LEA's governing board or body at a public meeting on or before June 30, 2022, after which the LEA must provide data, as specified by the State Superintendent of Public Instruction, to the CDE. The CDE must encumber funds by June 30, 2024. LEAs will have until June 30, 2025, to use the funds.

In addition, the 2021–22 State Budget also established the Expanded Learning Opportunities Program (ELO-P). The intent of the program is that all LEAs offer all unduplicated students in classroom-based instructional programs access to comprehensive afterschool and intersessional expanded learning opportunities. The ELO-P requires LEAs to offer in-person before or after-school expanded learning opportunities that, when added to the core instructional day, are no fewer than nine hours of combined instructional time and expanded learning opportunities per instructional day (*EC* Section 46120).

In 2021–22, all LEAs must offer all TK through sixth grade (TK–6) classroom-based, unduplicated pupils an ELO-P and provide access to 50 percent of TK–6 enrolled, classroom-based, unduplicated pupils. Commencing in 2022–23, as a condition of apportionment, LEAs with an Unduplicated Pupil Percentage (UPP) at or above 80

¹ In addition, \$100 million is available to LEAs for workforce development through a separate competitive request for applications (RFA). The \$100 million available for workforce development will not be addressed in this document.

percent must offer an ELO-P to all TK–6 classroom-based pupils and provide access to all TK–6 classroom-based pupils upon parent or guardian request. LEAs with an UPP below 80 percent must offer an expanded learning opportunity to all TK–6 classroom-based, unduplicated pupils and provide access to 50 percent of TK–6 enrolled classroom-based, unduplicated pupils. LEAs receiving ELO-P funding must meet all TK–6 requirements, which include, but are not limited to, offering a minimum of a nine-hour day for students TK–6 during the school year, providing pupil access, and offering 30 non-school days of programming, such as during summer and intersession periods. Summer and intersession programming are also offered through many other early learning programs such as CSPP, Head Start, and early learning and care providers. Sharing costs, staff, and resources can support implementation of TK that provides for full-day supports while also meeting parental needs and supporting parental choice of program and setting type. LEAs should consider how these services will be offered as part of their UPK Plan. For key definitions related to UPK in California, see Appendix I.

Planning Template Purpose

The UPK Planning Template has been created to: (1) offer planning questions for LEA consideration in developing comprehensive plans for UPK that meet community and family needs, and (2) outline the data that will be required for submission to the CDE to meet the requirements of *EC* Section 8281.5.

This template includes recommended and required planning questions. Collectively, the recommended and required questions form a set of core planning questions the CDE believes are critical to supporting the development of a comprehensive, responsive, and community-centered UPK Plan.²

- Recommended Questions: LEAs are highly encouraged to incorporate answers to these questions in their UPK Plans. Responses to these questions are not required for submission to the CDE but do support more holistic planning that meets the intent of these funds.
- Required questions: LEAs will be required to answer the required data questions outlined in this template in a survey that will be issued by the CDE following the June 30, 2022, deadline for LEAs to present their plans to their governing boards.³

The CDE will be collecting information on the answers to the required questions after July 30, 2022, in a survey. This will allow the CDE to learn about how LEAs are planning to implement UPK, and to identify what additional support may be needed to help LEAs as they move along the implementation process.

The questions required for submission to the CDE should be answered based on what the LEA plans to implement in the 2022–23 school year. However, the CDE encourages that LEAs, when developing their UPK Plan for consideration by their local governing board, look beyond the first year of implementation and lay the foundation for the full

² See Appendix II for additional planning questions for LEAs that are ready to develop more advanced UPK and preschool through third grade (P–3) plans.

³ The required questions referred to in this template are being provided to LEAs in advance of the survey to assist in the planning and Implementation process.

implementation period. The CDE also encourages LEAs to look to their Local Control and Accountability Plans (LCAPs) to identify where their LCAPs already include relevant opportunities for alignment, and to consider the results of the UPK planning and implementation efforts as it pertains to future updates to their LCAPs.

The UPK Planning Template is organized as follows:

1. Self-Certification
2. Projected Enrollment and Needs Assessment
3. Focus Area Planning
 - a. Vision and Coherence
 - b. Community Engagement and Partnerships
 - c. Workforce Recruitment and Professional Learning
 - d. Curriculum, Instruction, and Assessment
 - e. LEA Facilities, Services, and Operations
4. Technical Assistance Questions

The CDE encourages COEs to use this template as a guide for developing their own plans for how they will support the districts in their county to assess options, make decisions, and construct a plan that includes the required questions and considers the recommended questions found in this template.

Accompanying Guidance

To help introduce LEA leaders to early education concepts, agencies, and structures, the CDE will release an accompanying Guidance Document in early 2022, that will include information on the following:

1. Local LEA indirect service agencies and partners (for example, child care local planning council [LPC], Resource and Referral program [R&R], Alternative Payment Program [APP]);
2. Allowable ways to layer funding sources and programs to achieve full-day programming for four-year-old children;
3. Requirements for TK and early education facilities;
4. UPK workforce requirements for CSPP and TK educators, including the Early Learning Career Lattice, Commission on Teacher Credentialing (CTC) Child Development Teacher Permit information, information on the Multiple Subject Teaching Credential requirements, and TK educator professional learning;

5. Other available resources for UPK Implementation:
 - a. Workforce development grants and funds that can be accessed to help candidates obtain early education and TK qualifications (for example, federal stimulus funds, Educator Effectiveness Block Grant, and others);
 - b. Funding sources that can be utilized for facilities;
 - c. Funding sources that can be utilized for extended learning and care;
6. Research on the importance of participating in quality early education and research demonstrating the long-term impact on attendance, behavior, graduation rates, and academic and career success; and
7. Other resources aligned with the questions presented in the UPK Planning Template.

Additionally, the CDE will work with partners to ensure the release of additional information and technical assistance in the form of guidance, resources, tools, and regularly-scheduled webinars. Topics will include workforce, support for multilingual learners, and inclusive early education practices, among others.

Directions, Timeline, and Suggested Planning Process

LEAs are encouraged to use this template to fulfill the *EC* Section 8281.5 requirement to create a UPK Plan that articulates how the LEA will facilitate access to full-day learning for all children the year before kindergarten, including their partnerships with CSPP, Head Start, other preschool partners, and extended learning and care partners. The CDE will disseminate a survey to collect responses to the required questions in this template following the June 30, 2022, deadline for presenting plans to the local governing board.⁴

The CDE recommends the following process and timeline after the release of this UPK Planning Template in December 2021:

1. LEAs convene a planning team, including staff from the early learning department and Head Start (if these exist), curriculum and instruction, student programs, workforce and human resources (HR), business services, special education, multilingual education, expanded and after-school learning, and facilities.
2. The CDE, along with partners, will release guidance, resources, and additional information to support LEAs in the development of their UPK plan. LEAs should review this guidance as part of their planning process, and COEs should use the guidance to inform the support they offer to LEAs.

⁴ The CDE may collect additional data related to UPK implementation in future years as well.

3. COEs develop plans for how they will support LEAs in their county to assess options, make decisions, and construct plans that address the required questions and consider the recommended questions found in this template. COEs should communicate with the LEAs in their county about the types of information, resources, and technical assistance the COE is able to offer to support the UPK planning process.
4. LEAs conduct outreach and engagement activities with local R&Rs, LPCs, and existing extended learning and care providers including early learning and child care providers operating within the LEA's enrollment attendance boundary.⁵
5. LEAs convene a public engagement process to gather input and perspectives to inform the plan. This engagement process should include parents, early learning communities (including CSPP, Head Start, and the Head Start Policy Council), and expanded learning communities (including the After-School Education and Safety [ASES] Program). To ensure meaningful engagement, the CDE recommends LEAs complete this by March 1, 2022.⁶
6. If the LEA wants technical assistance from their COE, the CDE recommends LEAs submit a draft of the UPK Plan to their COE for review by April 15, 2022.
7. Planning teams meet with the COE to discuss the LEA's draft, including local constituency input, by June 1, 2022.
8. Planning teams present a draft plan to the school board by **June 30, 2022**.
9. The plan shall demonstrate how families will have access to full-day learning programs the year before kindergarten that meet the needs of parents, including through partnerships with the LEA's expanded learning offerings, the ASES Program, CSPP, Head Start programs, and other community-based early learning and care programs.

Following the presentation of the plan to the LEA's school board, the LEA shall respond to the CDE's subsequent requests for information no later than July 31, 2022.

⁵ LEAs can obtain a list of licensed ELC providers operating within the LEA's enrollment zip codes by contacting their county R&R. LEAs can also collaborate with APPs in their county to share information about the engagement activities with ELC providers in the county. See the CDE Guidance Document to learn more about R&Rs and APPs and how to find the R&R(s) and APP(s) in your county. In addition, as local partnerships, LEAs should and can work with local Head Start grantees to discuss the Head Start needs assessment allowing for better coordination and collaboration.

⁶ The purpose of this engagement process is to ensure that diverse community voices and interests are uplifted and used to inform the development of a UPK Plan that meets families' and communities' needs. The LEA should develop a process that allows for authentic, inclusive, and meaningful input.

Key Considerations

Transitional Kindergarten Implementation Timeline

As a condition of receipt of apportionment, school districts and charter schools must implement universally available TK for all four-year-old children by 2025–26 (*EC 48000[c][1]*). LEAs are encouraged to consider how this implementation timeline will impact elements of their UPK Plan, including whether implementing UTK on a fast timeline will allow the LEA to reach economies of scale with regard to the number of classrooms and TK teachers needed. The table below illustrates the UTK implementation timeline, including eligibility and ratios.

Table: TK Eligibility, Ratio, and Class Size Requirements by Fiscal Year

Type of Requirement	2021–22	2022–23	2023–24	2024–25	2025–26
Eligibility	Turn five between September 2 and December 2; at district discretion, turn five between December 3 and the end of the school year	Turn five between September 2 and February 2; at district discretion, turn five between February 3 and the end of the school year	Turn five between September 2 and April 2; at district discretion, turn five between April 3 and the end of the school year	Turn five between September 2 and June 2; at district discretion, turn five between June 3 and the end of the school year	Turn four by September 1
Ratios	Not specified	1:12	1:10**	1:10**	1:10**
Class Size	24	24	24	24	24

* average class size across the school site

** Subject to future legislative appropriation

Supporting a Preschool through Third Grade Continuum

The CDE recently launched a Preschool through Third Grade (P–3) Alignment Initiative rooted in research that suggests the gaps in children’s opportunities and learning outcomes demand system-level reform at the state, county, district, school, and community level. Through this work, the CDE hopes to disrupt inequities, address bias, and promote equitable opportunities for California’s early learners. UPK implementation presents a critical opportunity to strengthen P–3 alignment, as a means of sustaining and accelerating the improved child outcomes associated with high-quality, early learning experiences.

To ensure the LEA’s plan is aligned with the vision of a P–3 continuum, the development team for the LEA UPK Plan (for which this document is a template) should include staff from the early education department (if there is one), curriculum and instruction, student programs, workforce, HR, business services, special education, multilingual education, expanded learning and afterschool, and facilities. Furthermore, to create a strong UPK system that meets families’ needs, the voices and choices of parents should be centered. Furthermore, LEAs should conduct outreach to the early learning and care providers that operate within the zip codes that the LEA serves to include them in informing the development of the LEA’s UPK Plan.

As a best practice, the CDE recommends LEAs convene a public engagement process to gather input and perspectives to inform the plan by March 1, 2022. This engagement process should include parents, early education communities (including CSPP and Head Start), expanded learning communities (including the ASSES Program), and early learning and care (including center- and home-based child care) in order to gather information from impacted communities to inform the development of this plan.

Full-Day, Extended Learning and Care

State law does not require LEAs to operate a TK program that offers full-day early learning to all children the year before kindergarten; however LEAs must articulate how they plan to offer full-day, early learning programming to all students, and how they are partnering or plan to partner with other programs, such as those listed in the statute, to ensure that every child has access to extended learning and care that, combined, equates to a full-day of programming that meets the community's needs.

Additionally, starting in the 2022–23 school year, LEAs receiving ELO-P funding must offer nine hours of combined instructional time and expanded learning opportunities per instructional day to all unduplicated children enrolled in TK and at least 30 intersession days; however, LEAs are not required to exclusively use ELO-P funding to meet the requirement. LEAs can instead partner with Head Start, CSPP, ASES, or other community-based child care programs to fund and provide the additional extended learning and care hours needed to reach nine hours. (EC Section 46120). This would allow the LEA to use ELO-P funds to provide additional service hours or services for additional children.

Creating Joint or Aligned Plans

LEAs are permitted to partner in creating a joint UPK Plan and may submit the same plan for multiple LEAs. Small and rural LEAs serving similar communities, especially those with low TK or kindergarten average daily attendance (ADA), are strongly encouraged to consider creating a joint UPK Plan which includes non-district learning programs serving four-year-old children. LEAs are also encouraged to consider partnering with other nearby LEAs to submit a joint UPK Plan or with their COE to create a single, countywide plan. These joint plans should be developed in conjunction with CSPP, Head Start, other preschool programs, and early learning and care providers.

UPK Planning Template

Self-Certification

In the data collection survey submitted to the CDE, LEAs must self-certify they developed a plan that was presented for consideration by the governing board or body at a public meeting on or before June 30, 2022, for how all children in the attendance area of the LEA will have access to full-day learning programs the year before kindergarten that meet the needs of parents, including through partnerships with the LEA's expanding learning offerings, ASES, CSPP, Head Start programs, and other community-based early learning and care programs.

1. Please complete the following table:

LEA Name	Contact Name and Title of the Individual Self-Certifying the Statement Above	Email	Phone
Forest Charter School	Peter Sagebiel, Executive Director	psagebiel@forestcharter.com	530-265-4823

2. Did the LEA develop a joint plan with multiple LEAs (for example, multiple small and rural LEAs serving similar communities or countywide plans developed with support of the COE for all LEAs in the county)? [select one]

a. Yes

b. No

3. If the LEA answered Yes to Question 2, what other LEAs are part of this joint plan? [open response]

Chicago Park ESD, Clear Creek ESD, Nevada City ESD, Penn Valley Union ESD, Pleasant Ridge Union ESD, Twin Ridges ESD, Forest Charter, Nevada City School of the Arts Charter, Twin Ridges Home Student Charter, Union Hill, Yuba River Charter

Projected Enrollment and Needs Assessment

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. What do existing data sources indicate about parental needs and preferences related to early learning and care programs for three- and four-year-old children in the LEAs attendance area? (LEAs are encouraged to work with local early learning and care partners such as CSPP, Head Start programs, LPCs, R&Rs, and APPs, and utilize data sources such as LPC Needs Assessment data, Head Start Needs Assessments, and so on)

Investments and strategies that increase the availability, accessibility and affordability of high- quality early care and education services for all children under five-years old are crucial. Data sources from the Local Planning Council (LPC) for Child Care Development and surveys conducted by the local Child Care Task Force of 253 parents with three- and four-year-old children indicate:

- Parents support greater investments in early learning and care programs so that they may continue their employment
- Nearly 77% of parents surveyed have difficulty finding early learning and care programs that meets their needs
- Parents need scholarships/tuition support for early learning and care program fees
- Parents need access to quality early learning and care programs that meets their working hours and location
- Parents need assurance that the early learning and care program is maintaining high quality services and keeping up with health and safety practices.

Access to quality child care is crucial for economic recovery, and it is critical that we invest in the development of early care and education facilities and strategies that support the retention and professional development of highly qualified early and school age care educators.

Unfortunately, the need to access the critical support of affordable, reliable, and high-quality early learning and child care far outpaces their current capacity, and many families across the county cannot afford the cost of quality early learning and care programs for their three- and four-year-old children.

The LPC Needs Assessment shows that Nevada County has an early learning and care program shortage, especially for vulnerable and low-income children. Child care assistance is only available to 34% of working families. Availability is even more limited for families who have infants and toddlers, work evening and night shifts, or live in more rural areas. The shortage of child care programs means we have an 88% unmet need for infants and toddlers, and 60% unmet need for children 3-4 years old who are income-eligible for publicly subsidized early learning and care and could benefit from child care assistance and support.

Unmet need- based on children eligible for subsidized care (income-eligible and need for care)		0-2 yr olds Total	3-4 yr olds Total
Number of children	Total children	2,598	1,540
	Income-eligible and qualifying need for care (eligibility)	988	1,230
	Percentage of children income-eligible and qualifying need for care (eligibility)	38%	80%
Unmet need- based on children eligible for subsidized care (income-eligible and need for care)	Unmet need in publicly subsidized programs	862	730
	Percentage unmet need in publicly subsidized programs	88%	60%

Source: California Department of Education, California Department of Social Services, the American Community Survey Public Use Microdata Sample (PUMS) data (U.S. Census Bureau), and an AIR-administered survey of Head Start/Early Head Start grantees. Currently, reports are available for 2018.

2. Using the projected TK enrollment for the LEA provided by the CDE, make modifications to the LEA's TK student estimates and make cumulative facilities and staffing estimates needed each year from school year 2022–23 to 2025–26.⁷ Complete the following tables.⁸

Table: Projected Student Enrollment

Type of Student (low to high projections)	2019–20	Current (TK-eligible children turn five between September 2 and December 2, inclusive)	2022–23 (TK-eligible children turn five between September 2 and February 2, inclusive)	2023–24 (TK-eligible children turn five between September 2 and April 2, inclusive) ⁴	2024–25 (TK-eligible children turn five between September 2 and June 2, inclusive)	2025–26 (TK-eligible children turn four by September 1)
TK Students						
Chicago Park	3-5	2-5	4-8	5-10	7-14	9-19
Clear Creek	2-6	3-5	5-10	5-13	5-16	6-20
GVSD	18-41	16-38	27-61	36-82	48-111	64-147
Nevada City	26-28	25-26	39-41	44-63	46-74	57-97
Pleasant Ridge	36-45	33-38	60-72	57-93	63-121	76-158
Union Hill	4-24	4-22	6-35	8-47	11-65	15-86
Twin Ridges	0-1	0-1	0-1	0-2	0-2	0-3
Penn Valley						
Forest Charter	4	7	0-7	0-7	0-8	0-10
Yuba River						
Twin Ridges						
Home Study						

⁷ If the administration of kindergarten will be impacted by the implementation of UPK, (for example, through the use of combination classes), add additional rows to the table and develop estimates for the number of kindergarten students, classrooms, teachers, and teacher's assistants will be needed, in addition to those estimates that are required for reporting to CDE.

⁸ See the implementation schedule above for changes in teacher/adult ratios over the implementation period.

Universal Prekindergarten Planning and Implementation Grant Program - Planning Template

Type of Student (low to high projections)	2019–20	Current (TK-eligible children turn five between September 2 and December 2, inclusive)	2022–23 (TK-eligible children turn five between September 2 and February 2, inclusive)	2023–24 (TK-eligible children turn five between September 2 and April 2, inclusive) ⁴	2024–25 (TK-eligible children turn five between September 2 and June 2, inclusive)	2025–26 (TK-eligible children turn four by September 1)
CSPP (if applicable)	N/A	N/A	N/A	N/A	N/A	N/A

Table: Facilities Estimates (Cumulative)

Type of Facility	2019–20	Current	2022–23	2023–24	2024–25	2025–26
TK Classrooms	N/A	N/A	N/A	N/A	N/A	N/A
CSPP Classrooms	N/A	N/A	N/A	N/A	N/A	N/A
Head Start or Other Early Learning and Care Classrooms (meet or working towards meeting state requirement)	N/A	N/A	N/A	N/A	N/A	N/A

Table: Staffing Estimates (Cumulative)

Type of Staff	2019–20	Current	2022–23	2023–24	2024–25	2025–26
TK	2	2	3	4	4	4
TK Teacher's Assistants	N/A	N/A	N/A	N/A	N/A	N/A
CSPP (if applicable)	N/A	N/A	N/A	N/A	N/A	N/A
Other CSPP Classroom Staff (if applicable)	N/A	N/A	N/A	N/A	N/A	N/A
Early Education District-level staffing (if applicable)	N/A	N/A	N/A	N/A	N/A	N/A

- As part of the ELO-P requirements, *EC* Section 8281.5 requires LEAs to offer or partner in offering in-person before school or after-school expanded learning opportunities that, when added to daily instructional minutes, are no fewer than nine hours of combined instructional time and expanded learning opportunities per instructional day, including through partnerships with the LEA's expanding learning offerings, ASES, CSPP, Head Start programs, and other community-based early learning and care programs.

Consider your estimated number of TK students. Estimate the number of TK students that will utilize extended learning and care services in addition to the TK instructional minutes. Then, working with local early learning and care and expanded learning partners, estimate the number of slots available for TK students in the following programs:

Table: Projected Number of TK Students Utilizing Extended Learning and Care

2019–20	Current	2022–23	2023–24	2024–25	2025–26
N/A	N/A	N/A	N/A	N/A	N/A

Table: Projected Number of Slots Available for TK Students

Slot Type	2019–20	Current	2022–23	2023–24	2024–25	2025–26
CSPP	N/A	N/A	N/A	N/A	N/A	N/A
Head Start	N/A	N/A	N/A	N/A	N/A	N/A
ASES Program/ELO-P	N/A	N/A	N/A	N/A	N/A	N/A

Required Questions

CDE will be requiring this information to be completed after the plan is presented to the governing board.

There are no required questions in this section.

Focus Area A: Vision and Coherence

In order to provide equity of access for all students and their families, it is vital for the LEA, in partnership with early learning and care programs, to develop a coherent educational system that begins with UPK, includes access to TK and other options for all four-year-old children, and provides nine hours of programming per day through a combination of instructional time and extended learning and care opportunities for those families who choose this option.

In planning for UPK, consider how the LEA's administrative structure will support school leadership in building connections between them and expanded learning programs as well as early learning and care programs (CSPP, Head Start, other subsidized or privately administered preschool and child care programs) to provide UPK programming and before school and after-school, intersession, and summer learning and care.

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. What is the LEA's vision for UPK? [open response]

Potential UPK vision elements for LEAs:
• Forest Charter School lays a strong foundation for academic success, social-emotional well-being, and productive lives for all students by providing high quality early education opportunities for all eligible Pre-K students.
• Forest Charter School ensures all children thrive physically, emotionally, and educationally in their early years, through access to high-quality, community-centered universal preschool.
• Forest Charter School ensures equitable opportunities for highly qualified teachers and support staff, workforce that advances equitable outcomes for children, and greater efficiencies through structures for continuous improvement.
• Forest Charter School ensures developmentally informed, standards aligned curriculum and instructional practices.

2. In addition to TK, what service delivery models will be integrated to offer UPK programming, including the nine hours of total extended learning and care programming around the TK instructional time for families that opt in? In developing this component of the plan, LEAs should include partners such as CSPP, Head Start, and other early learning and care providers to ensure local services and funding are maximized and coordinated in response to parental needs and choice. [open response]

Full implementation of UPK will include integrating TK students into our personalized learning model.

3. Describe the planned administrative structure that will support and monitor the UPK program and facilitate connections with the ELO-P as well as non-LEA-administered early learning and care programs that will support the extended learning components of UPK. [open response]

Forest Charter does not receive ELP-P funding. We plan to utilize existing professional development services to support the recruitment, retention, and qualifications of our UTK workforce in meeting the UPK educational requirements.

4. Identify and assign each individual that will be responsible for key functions pertaining to implementing UPK (for example, academic or educational services, early childhood, facilities, human resources and labor, special education, English learner or multilingual programs, partnerships, including early learning and care and ELO-P, assessment and data collection, professional learning, workforce recruitment and preparation support, or others). [open response]

Forest Charter School has a UPK team designated for key functions for implementing UPK at their agency and a designated UPK lead to represent their agency at the countywide LEA UPK planning and implementation meetings and community UPK forums.

5. Identify how UPK leadership will be integrated in the decision-making process at the executive or cabinet level. [open response]

UPK Lead and/or representatives at each LEA are responsible for sharing information, support services and resources from the UPK countywide meetings with their team to support their agency's UPK implementation.

6. Describe how the LEA's proposed UPK model will be integrated with the district's LCAP. [open response]

UPK plan and/or services will align with the goals, actions and services of the district's LCAP. Fiscal resources aligned with specific actions will be included.

7. Describe how the LEA plans to ensure the inclusion of students with disabilities in UPK classrooms and who will be involved in the process. [open response]

Forest Charter School ensures students with disabilities have equitable access through inclusive practices that best support each student's learning and development. Specialized services are provided within the context of creating inclusive classrooms. Students with disabilities in UPK classrooms will be supported through a collaboration and consultation between the UPK teacher and special education specialists to provide modifications, accommodations, and/or adapting instructional materials so student(s) can participate effectively in the UPK environment.

8. Describe how the LEA plans to support sites in building connections between them and ELO-P, as well as early learning and care partners. [open response]

Forest Charter does not receive ELO-P funding, however, where appropriate, we will work with NCSOS to build connections with extended learning and care partners to create vision and coherence for UPK and P-3 systems. LEAs participate in collaborative planning meetings held by NCSOS and attended by early learning partners such as our LPC, Sierra Nevada Children's Services (R&R), Head Start, IHE partner, First 5 Nevada County, and early childhood program leads with community-based preschool programs that meet state requirements. The goal for these meetings is to build a deeper and more comprehensive understanding of the early care and education needs of our communities; the challenges and opportunities with UPK and P-3 planning and implementation; to identify innovative models and schedules for combining expanded UPK programs with existing preschool, TK-K programs, and extended (day and year) learning programs available within the community.

Required Questions

CDE will be requiring this information to be completed after the plan is presented to the governing board.

1. Which of the following model(s) of service delivery does the LEA plan to implement for UPK for all four-year-old children, including classes fully inclusive of children with disabilities, to provide access to the least restrictive environment for learning? [select all that apply]
 - a. TK offered at all sites
 - b. TK offered at some sites
 - c. TK stand-alone classes

- d. TK and kindergarten combination classes
 - e. CSPP and TK combination classes (CSPP funding and ADA funding)
 - f. Locally-funded preschool and TK combination classes
 - g. CSPP stand-alone classes
 - h. Head Start stand-alone classes
 - i. Other [describe, open response] – Forest Charter School will integrate TK students into our personalized learning model (i.e. homeschool).
2. Does the LEA plan to implement full-day TK, part-day TK, or both?⁹ [select one]
- a. Full Day TK (through our personalized learning/homeschool program)
 - b. Part Day TK
 - c. Both
3. Describe how the model(s) of service delivery selected in the preceding two questions will be implemented across the LEA's sites and why. [open response]
- Forest Charter School will follow the requirements for non-classroom based schools.
4. Does the LEA plan to begin operating a CSPP or expand its current CSPP contract? [select one]
- a. Yes - the LEA applied to expand its existing CSPP contract in 2022–23
 - b. Yes - the LEA applied for a new CSPP contract in 2022–23
 - c. Yes - the LEA will apply to expand its existing CSPP contract in future years (if funding is appropriated by the legislature)

⁹ The minimum length of instructional time that must be offered to constitute a school day is 180 minutes (*EC* sections 46117 and 46201). By statute, the maximum school day in kindergarten is four hours (“part day”) (*EC* Section 46111). However, *EC* Section 8973 allows schools that have adopted an early primary program (extended-day kindergarten or “full day”) to exceed four hours. Furthermore, *EC* Section 48000 states that a TK shall not be construed as a new program or higher-level service. In general, the number of required instructional minutes for TK is 36,000 minutes per year.

- d. Yes - the LEA plans to apply to administer a CSPP contract in future years (if funding is appropriated by the legislature)
 - e. No - the LEA has no plans to begin or expand a CSPP contract in future years
 - f. No - the LEA plans to relinquish or reduce CSPP services in future years
5. If the LEA answered yes in question four, what age of children does the LEA plan to serve through a CSPP contract? [select all that apply]
- a. Three-year-old children
 - b. Four-year-old children who will not be enrolled in TK in the current school year
 - c. Four-year-old children who will be enrolled in early admittance TK on their fifth birthday but who are not yet enrolled because their birthday does not fall in the range for which LEAs are fully funded to support TK. (Note: children whose birthdays fall outside of this range can be served in TK at LEA option from the beginning of the school year, but LEAs only generate ADA after the child's fifth birthday.)
 - d. Four-year-old children who are enrolled in TK, including early admittance TK (CSPP would provide extended learning and care in addition to the TK instructional day).
6. Please indicate if the LEA plans to serve students eligible for early admittance TK, for children whose fifth birthday occurs after the enrollment date for the year of implementation (see implementation timeline above)?
- a. 2022–23 (Birthdays February 3 or after) [select one]
 - i. Yes
 - ii. No
 - iii. Maybe
 - b. 2023–24 (Birthdays April 3 or after) [select one]
 - i. Yes
 - ii. No
 - iii. Maybe
 - c. 2024–25 (Birthdays June 3 or after) [select one]

Universal Prekindergarten Planning and Implementation Grant Program - Planning Template

- i. Yes
- ii. No
- iii. Maybe

Focus Area B: Community Engagement and Partnerships

To successfully implement UPK and create a P–3 continuum, LEAs will need to cultivate relationships and collaborate with both internal and external partners.

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions below.

1. How does the LEA's UPK Plan prioritize parental needs and choices? [open response]

Accessibility to UPK services considers affordability, cultural responsiveness, and parent choice. LEAs are working with NCSOS to collect local level data and listen to families to prioritize their needs and choices in consideration of the care and education of their young children.

2. How does the LEA plan to meaningfully engage extended learning and care partners in the development of the LEA's UPK Plan? [open response]

LEAs are working with NCSOS to meaningfully engage extended learning and care partners as part of the universal preschool mixed-system delivery to better meet family and community needs. This involves investigating models and schedules for combining expanded UPK programs with existing preschool, TK-K programs, and extended (day and year) learning programs available within the community to identify full-child care options for 4-year-old children.

3. What actions does the LEA plan to take to partner with local R&Rs; LPCs; and existing early education, child care, and expanded learning providers within the LEA's attendance boundary to support parents to access services across LEA-administered and non-LEA-administered programs for extended learning and care and other supports? [open response]

LEAs plan to partner with Sierra Nevada Children Services (our local R&R), the LPC and community serving agencies to better understand the barriers parents experience and the services they value in accessing early care education services, and to capture any local examples that might be adapted and scaled to ensure universal preschool is administered in an equitable mixed delivery system. Activities include seeking family and community input to support the planning and implementation of a seamless UPK program and services to address the needs of early learners and their families, i.e., through family surveys, focus groups, LPC meetings, SELPA meetings, parent engagement centers, PTA meetings.

4. How does the LEA plan to create or grow partnerships with early learning and care providers serving children with disabilities (including how the LEA plans to collaborate with their SELPA to enroll more children with disabilities in inclusive UPK opportunities)? [open response]

LEAs are dedicated to inclusive care and education. LEAs have a longstanding relationship with NCSOS SELPA and will partner with CSPP and Head Start programs to provide more access to students with IEPs. We plan to continue to coordinate with the SELPA team to develop and maintain healthy and enriching environments for all students with different abilities.

5. Develop sample program schedules that describe how the requirements of the ELO-P will be met for UPK, including the use of ELO-P funds or other fund sources; how they will be combined with the instructional day to offer a minimum of nine hours per day of programming (instructional day plus ELO-P or other supports); and how they will offer a minimum nine-hour summer or intersession day. [open response]

Forest Charter School does not receive ELO-P funding.

Required Questions

CDE will be requiring this information be completed and submitted to the CDE after the plan is presented to the governing board.

1. Identify which of the following opportunities the LEA implemented to obtain public input on the UPK Plan. [Select all that apply]
 - a. Parent Teacher Association Meetings
 - b. Family or parent surveys
 - c. English Learner Advisory Committee (ELAC)
 - d. District English Learner Advisory Committee (DELAC)
 - e. Special Education Local Plan Area (SELPA)
 - f. School Site Council
 - g. District Advisory Committee
 - h. LCAP educational partners input sessions

- i. Tribal Community input session
 - j. Co-hosting events with community-based organizations (CBOs)
 - k. Hosting meet and greets with the early learning and care community
 - l. LPC Meetings
 - m. Local Quality Counts California (QCC) consortia meetings
 - n. First 5 County Commission meetings
 - o. Community Advisory Committee (CAC)
 - p. Head Start Policy Council meetings
 - q. Collaboration with parent engagement centers (for example, Parent Training and Information Center [PTIC], Community Parent Resource Center [CPRC], Family Empowerment Centers [FEC])
 - r. Other [describe, open response]
2. Select which programs the LEA plans to combine with the TK instructional day to offer a minimum of nine hours per day of programming (instructional day plus programming) for children whose families opt in for extended learning and care. [select all that apply]
- a. Expanded learning programs on an LEA site (ASES, 21st Century Community Learning Centers [21st CCLC], ELO-P)
 - b. Expanded learning programs at a CBO site (ASES, 21st CCLC, ELO-P)
 - c. CSPP (on an LEA site)
 - d. CSPP (at a CBO site)
 - e. LEA- or locally-funded preschool
 - f. Head Start
 - g. LEA preschool funded with Title I of the Every Student Succeeds Act funds
 - h. Other CBO preschool
 - i. State subsidized child care (not including CSPP)

- j. Other [describe, open response]: As part of our personalized learning program, homeschool families will implement the minimum number of hours of programming with Supervising Teacher oversight.

Focus Area C: Workforce Recruitment and Professional Learning

Based on the projected enrollment and needs described in Focus Area A, LEAs should create a plan to recruit, train, and support the new TK, preschool, early learning and care, and expanded learning staff needed to support full-day early education options for all children the year before kindergarten.

(Note: All LEAs will need to plan for workforce development considerations as part of this planning work. There is a separate \$100 million allocation for the Prekindergarten Planning and Implementation Grant – Competitive, also known as the Early Education Teacher Development Grant, that will be competitively awarded and is not part of this planning template.)

EC Section 48000(g)(4) specifies that credentialed teachers who are first assigned to a TK classroom after July 1, 2015, have, by August 1, 2023, one of the following:

- a. At least 24 units in early childhood education, or childhood development, or both.
- b. As determined by the LEA employing the teacher, professional experience in a classroom setting with preschool age children that is comparable to the 24 units of education described in subparagraph (a).
- c. A Child Development Teacher Permit issued by the CTC.

EC Section 8295 specifies that teachers in CSPP shall either possess a permit issued by the CTC authorizing service in the care, development, and instruction of children in a child care and development program; or meet the following criteria:

- a. Possess a current credential issued by the CTC authorizing teaching service in elementary school or a single subject credential in home economics; and
- b. Possess twelve units in early childhood education or child development, or both, or two years' experience in early childhood education or a child care and development program.

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions below.

1. How does the LEA plan to recruit the educators needed to implement its UPK Plan (including CSPP teachers, assistant teachers, TK teachers, and TK teachers' instructional aides and assistants)? [open response]

LEAs will recruit educators for UPK through NCSOS job fairs, EdJoin and current classified staff who are seeking credentialing. We also plan to partner

with IHEs and our LPC to identify early care educators who currently hold a CTC Teacher Permit, 24 ECE units, a BA Degree in Child Development and/or are seeking ECE units to engage as potential candidates for CSPP and UPK programs.

2. How does the LEA plan to partner with CSPP, Head Start, and other early learning and care providers to offer joint professional learning opportunities?
[open response]

The LPC currently operates a Professional Development Program that provides a foundation for UPK implementation and professional development trainings for early care providers that LEAs can build upon to support educators and build coherence across the LEA's P-3 continuum. This program has served and continues to provide professional learning opportunities for CSPP, Head Start and the early learning and care providers throughout the county. By joining the LPC's Professional Development Program, LEAs can partner with early learning and care providers and share in joint professional learning opportunities.

3. What is the LEA's planned strategy for providing professional learning for educators across the LEA's P-3 continuum? Plans might include the following:
[open response]

- a. Who will receive this professional learning?

- i. By role (lead teachers, assistant teachers, administrators, coaches, and so forth)
- ii. By grade (TK staff, kindergarten through third grade staff, on-site preschool staff, off-site preschool staff, and so forth)

- b. What content will professional learning opportunities cover?

- i. Effective adult-child interactions
- ii. Children's literacy and language development (aligned with the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks*)
- iii. Children's developing math and science (aligned with the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks*)

- iv. Children's social-emotional development (aligned with the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks*)
 - v. Implicit bias and culturally- and linguistically-responsive practice
 - vi. Adverse Childhood Experiences (ACEs) and trauma- and healing-informed practice
 - vii. Curriculum selection and implementation
 - viii. Creating developmentally-informed environments
 - ix. Administration and use of child assessments to inform instruction
 - x. Support for multilingual learners, including home language development and strategies for a bilingual classroom
 - xi. Serving children with disabilities in inclusive settings, including Universal Design for Learning
 - xii. Engaging culturally- and linguistically-diverse families
- c. How will professional learning be delivered?
- i. Coaching and mentoring
 - ii. Classroom observations and demonstration lessons with colleagues
 - iii. Workshops with external professional development providers
 - iv. Internally-delivered professional learning workshops and trainings
 - v. Operating an induction program (NCSOS/Butte)
 - vi. Partnerships with local QCC professional learning in CSPP settings
 - vii. In mixed groupings (for example, TK and CSPP teachers)
4. How does the LEA plan to facilitate the development of a district early education leadership team (across grade levels and departments) and promote site-based horizontal and vertical articulation (P–3) teams to support student transitions, share strategies, and collaboratively monitor student progress?

LEAs will designate an early education leadership team (across grade levels and departments) and site-based horizontal and vertical articulation (P-3) teams to support successful student transitions, share strategies, and collaboratively monitor student progress. LEAs will invite the LPC's TK

Articulation Consultant and work with NCSOS to develop shared professional development opportunities between early care educators and TK/K teachers; share expectations and assessments to promote successful transitions; and develop enhanced transition practices and activities to support preschool children's' school readiness and successful transition to the K-12 system.

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.

1. Which of the following strategies does the LEA intend to use to support diverse and effective prospective TK teachers, including multilingual educators, to earn a Multiple Subject Teaching Credential? [select all that apply]
 - a. Partner with one or more local Institutions of higher education (IHEs) or the COE to help support teachers holding less than a full credential to complete requirements to earn a preliminary Multiple Subject Teaching Credential
 - b. Apply for a California Classified School Employee Teacher Credentialing Program grant (<https://www.ctc.ca.gov/educator-prep/grant-funded-programs/Classified-Sch-Empl-Teacher-Cred-Prog>) on your own, with your COE, as part of a new collaborative, or by joining an existing Classified grant program to recruit teachers
 - c. Apply for a California Teacher Residency Grant Program (<https://www.ctc.ca.gov/educator-prep/grant-funded-programs/teacher-residency-grant-program>) on your own, as part of a new collaborative, or by joining an existing Teacher Residency Grant Program to recruit and prepare individuals with a bachelor's degree who want to become teachers in your LEA
 - d. Join an existing intern preparation program to recruit and prepare teachers for your LEA
 - e. Join an existing apprenticeship cohort program to recruit and prepare teachers for your LEA
 - f. Establish a relationship with other local LEAs to establish pathways for high school students interested in a career in CSPP or in P–3 teaching through clubs, registered apprenticeships, or other such early recruitment opportunities
 - g. Partner with the California Center on Careers to contact registrants who might be interested in becoming teachers for your LEA

- h. Provide information on scholarship and grant opportunities to CSPP and other staff interested in providing extended learning and care services
 - i. Apply for workforce development funding and competitive grant opportunities from the CDE
 - j. Provide a stipend for tuition and fees for coursework leading to a Multiple Subject Teaching Credential
 - k. Provide advising on credential requirements and options for how to meet these requirements
 - l. Collaborate with IHEs to offer unit-bearing coursework at a local LEA site during times that work for teachers and other interested staff members [list IHEs, open response]
 - m. Partner with a local IHE to provide other services to candidates seeking to earn a Multiple Subject Teaching Credential
 - n. Partner with a COE to provide other services to candidates seeking to earn a multiple subject credential
 - o. Other [describe, open response]
 - p. None of the above, the LEA currently has enough Multiple Subject Teaching Credential holders to meet the need for TK educators
2. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective TK teachers, including multilingual educators, to meet the requirements under *EC* Section 48000(g)(4)? [select all that apply]
- a. Partner with a local IHE offering eligible early childhood education or childhood development coursework
 - b. Partner with an IHE or COE to operate cohort models for LEA teachers earning 24 units
 - c. Provide information on scholarship and grant opportunities
 - d. Apply for workforce development funding and grant opportunities
 - e. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining credit-based coursework or a degree
 - f. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining a Child Development Teacher Permit
 - g. Provide advising on requirements and how to meet the requirements

- h. Offer unit-bearing IHE coursework at a local LEA site during times that work for teachers
 - i. Develop or work with an established mentorship program to support new TK teachers
 - j. Other [describe, open response]
 - k. None of the above; the LEA currently has enough Multiple Subject Teaching Credential holders who have at least 24 units in early childhood education, or childhood development, or both; professional experience in a classroom setting with preschool-age children that is comparable to the 24 units of education described in subparagraph (a); or a Child Development Teacher Permit issued by the CTC
- 3. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective **CSPP** teachers, including multilingual educators, to obtain a Child Development Teacher Permit [select all that apply]
 - a. Partner with a local IHE offering eligible early childhood education or childhood development coursework
 - b. Partner with an IHE or COE to operate cohort models for educators working towards a Child Development Teacher Permit
 - c. Provide information on scholarship and grant opportunities
 - d. Apply for workforce development funding and grant opportunities
 - e. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining credit-based coursework or a degree
 - f. Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining a Child Development Teacher Permit
 - g. Provide advising on requirements and planning for how to meet the Child Development Teacher Permit requirements
 - h. Offer unit-bearing coursework at a local district site during times that work for teachers
 - i. Other [describe, open response]
 - j. None of the above, the LEA is not planning to support prospective CSPP educators in obtaining a Child Development Teacher Permit

4. On which child observational assessments does the LEA intend to offer professional learning to TK, CSPP, and other early education teachers during the 2022–23 school year? [select all that apply]
- a. Ages & Stages Questionnaire (ASQ)
 - b. BRIGANCE Early Childhood Screen
 - c. Desired Results Developmental Profile (DRDP)
 - d. Developmental Reading Assessment (DRA)
 - e. LEA-based, grade level benchmarks and a report card
 - f. Teaching Strategies GOLD (TS GOLD)
 - g. Work Sampling System (WSS)
 - h. Other [describe, open response]
 - i. The LEA does not plan to offer professional learning on child observational assessments
5. On what topics does the LEA intend to offer professional learning regarding early childhood education to site leaders and principals? [select all that apply]
- a. Effective adult-child interactions
 - b. Children's literacy and language development (aligned with the Preschool Learning Foundations and Frameworks)
 - c. Children's developing math and science (aligned with the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks*)
 - d. Children's social-emotional development (aligned with the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks*)
 - e. Implicit bias and culturally- and linguistically-responsive practice
 - f. ACEs and trauma- and healing-informed practice
 - g. Curriculum selection and implementation
 - h. Creating developmentally-informed environments
 - i. Administration and use of child assessments to inform instruction

- j. Support for multilingual learners, including home language development and strategies for a bilingual classroom
- k. Serving children with disabilities in inclusive settings, including Universal Design for Learning
- l. Engaging culturally- and linguistically-diverse families
- m. Other [describe, open response]
- n. Site leaders and principals will not be offered professional learning on early childhood education

Focus Area D: Curriculum, Instruction, and Assessment

It is critical for each LEA and preschool program partner to plan for how they will develop or select curriculum or curricula that are developmentally-informed and aligned with the strengths of all students, including multilingual students and students with disabilities, as well as how they will ensure curricula are implemented with fidelity to support intentional, quality instruction for all students. LEAs and preschool program partners should consider how they will provide coherent, culturally- and linguistically-responsive UPK curriculum or curricula anchored in the *California Preschool Learning Foundations* (<https://www.cde.ca.gov/sp/cd/re/psfoundations.asp>) and the *California Preschool Curriculum Frameworks* (<https://www.cde.ca.gov/sp/cd/re/psframework.asp>) to support the development of skills across the domains outlined in those documents.

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. Describe how the LEA will develop or select a curriculum for UPK classrooms that aligns with the *California Preschool Learning Foundations* and *California Preschool Curriculum Frameworks*. [open response]

LEAs will select a UPK curriculum that aligns with the *California Preschool Learning Foundations* and *California Preschool Curriculum Frameworks* such as Creative Curriculum, High Scope or Waldorf to strengthen children's readiness for school. LEAs will attend UPK meetings convened by NCSOS to review the preschool foundations, frameworks, and the aligned DRDP (2010) and DRDP (2015), discuss the detail and a developmental continuum to assist LEAs UPK programs in preparing students for transitional kindergarten and reinforcing their ability to be successful in grades K-3.

2. Describe the intended timeline for curriculum implementation, including steps for piloting and gathering input from UPK teachers, and a process for ensuring curriculum fidelity. [open response]

LEAs' UPK early education leadership team began in January to meet with CSPP and TK teachers, special education specialists to review curriculum and implementation strategies for UPK. Subgroups will meet monthly to pilot and gather additional information on curriculum that aligns with the *California Preschool Learning Foundations* and *California Preschool Curriculum Frameworks*, finalize and ready the curriculum by the 2022-23 school year.

3. What actions does the LEA plan to take to support effective classroom organization practices and behavior management strategies to ensure a positive learning environment for a diverse population of UPK students?

LEAs will collaborate with NCSOS and coordinate with the LPC to receive trainings on (1) the CLASS tool to support teacher-child interactions and improve child outcomes, (2) the Environmental Rating Scales to support organization practices and design classrooms to support positive behavior climates; and (3) the Center on the Social Emotional Foundations for Early Learning (CSEFEL) Pyramid Model for supporting the social and emotional competencies and school readiness of young children birth to age 5.

4. Describe how classroom practices for UPK (TK and other preschool programs the LEA operates or has on site) will be integrated and aligned.

The curriculum framework will be used to integrate and align classroom practices for UPK. The framework provides guidance for using the foundations in program planning, instructional strategies, and professional development. LEAs will support UPK, CSPP and TK teachers in participating in the LPC's Professional Development Program to further assure classroom curriculum, practices and assessments are integrated and aligned. LEAs will utilize the current system of professional development services such as online/onsite coaching, peer mentoring, UPK community of practice, and online/onsite technical assistance and training from the California Preschool Instructional Network (CPIN) on all nine domains of the foundations and framework to integrate and align classroom practices for the UPK, preschool and TK programs that LEAs operate or have on site.

5. What instructional practices does the LEA plan to implement to support children with disabilities in UPK (for example, implementing Universal Design for Learning, providing specialized services in the classroom with peer models, implementing social-emotional strategies such as the Pyramid Model)? [open response]

LEAs work closely with SELPA and inclusion specialists to make learning more accessible to support children with different abilities. As our COE secures the Early Education Teacher Development Grant, they will develop a series of professional development training to teachers on the Center on the Social Emotional Foundations for Early Learning (CSEFEL) Pyramid Model and the Universal Design for Learning. LEAs will participate in these trainings and use the Pyramid Model to support the social and emotional competencies of young children and implement the Universal Design for Learning to give all students an equal opportunity to succeed and teach in a way that offers flexibility in the ways students can access material and show what they know.

6. What instructional practices does the LEA plan to implement to support the language and overall development of multilingual learners? [open response]

LEAs will support staff in participating in trainings and PD activities. PD activities are geared to further add to the foundational understanding of child development, develop competencies and understanding responsive interactions, dual language development, best instructional practices for serving DLLs, identifying and working with children with disabilities in an inclusive environment.

7. How does the LEA plan to assess dual language learners (DLLs) in areas other than English language acquisition? [open response]

LEAs do not plan to assess dual language learners in other areas other than English language acquisition. LEAs will work with local child and family agencies such as First 5 Nevada County to provide resources to families for home language support.

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.

1. Does the LEA plan to provide any of the following language model(s) for TK students? [select all that apply]
 - a. Dual language program with a language allotment¹⁰ of 50/50 [open response for language offered]
 - b. Dual language program with a language allotment of 90/10 [open response for language offered]
 - c. Dual language program with a language allotment of 80/20 [open response for language offered]
 - d. Dual language program with a language allotment of 70/30 [open response for language offered]
 - e. English-only instruction with home-language support
 - f. None
 - g. Other [describe, open response]
2. If the LEA administers CSPP, does it plan to provide any of the following language model(s) for CSPP students? [select all that apply]

¹⁰ The percentage of instructional time spent on the target language and English (e.g., in a 50/50 Spanish/English program, 50% of instructional time is spent on each language).

- a. Dual language program with a language allotment¹¹ of 50/50 [open response for language offered]
 - b. Dual language program with a language allotment of 90/10 [open response for language offered]
 - c. Dual language program with a language allotment of 80/20 [open response for language offered]
 - d. Dual language program with a language allotment of 70/30 [open response for language offered]
 - e. English-only instruction with home-language support
 - f. None
 - g. Other [describe, open response] Forest Charter does not administer CSPP.
3. Identify methods the LEA plans to use to support the development of social-emotional learning and executive function skills through specific instruction in these areas and by embedding and reinforcing this instruction in all curriculum areas. [select all that apply]
- a. Provide training for staff on the Center on the Social Emotional Foundations for Early Learning (CSEFEL) Pyramid Model
 - b. Implement the CSEFEL Pyramid Model in the classroom
 - c. Designing developmentally-appropriate learning environments to allow for individual and group activities that promote social-emotional learning and executive function skills (for example, use students' pictures or words in daily routines, feelings charts)
 - d. Promote learning through play as a context for social and emotional development, including social play with teachers and peers in small or large group settings
 - e. Use developmental observations to identify children's emerging skills and support their development through daily interactions
 - f. Development of lesson plans or use of a curriculum that includes specific and targeted social-emotional learning and executive function activities throughout the day of instruction

¹¹ The percentage of instructional time spent on the target language and English (e.g., in a 50/50 Spanish/English program, 50% of instructional time is spent on each language).

- g. Staff development opportunities encouraging reflective practice and cross-level support for instruction specific to social-emotional learning and executive function skills
 - h. Offer open-ended, self-directed learning opportunities that foster individual interests and curiosity and new learning
- 4. What instructional practices does the LEA plan to implement to support children with disabilities in UPK programming? [select all that apply]
 - a. Implement Universal Design for Learning
 - b. Provide adaptations to instructional materials
 - c. Provide specialized services (for example, occupational therapy, physiotherapy, speech and language pathology therapy) in the classroom with peer models
 - d. Implement social-emotional strategies, such as the Pyramid Model, CSEFEL, and others
 - e. Provide additional staff to support participation in instruction
 - f. Other [open response]
- 5. What assessments does the LEA plan to use in TK or kindergarten? [select all that apply]
 - a. ASQ
 - b. BRIGANCE Early Childhood Screen
 - c. DRDP
 - d. DRA
 - e. LEA-based grade level benchmarks and a report card
 - f. TS GOLD
 - g. WSS
 - h. Other [describe, open response] - BPST and/or iReady
 - i. The LEA does not plan to use a common TK assessment
 - j. Unsure

Focus Area E: LEA Facilities, Services, and Operations

It is critical to ensure that LEA facilities, services, and operations are thoughtfully aligned to support the implementation of UPK and movement towards a P–3 continuum. It is also critical for early education programs currently operating to continue to be a part of California’s mixed-delivery system by creating shared space, blending funding and coordinating service delivery.

For Facilities:

For facilities planning, draw on the Projected Enrollment and Needs Assessment section of this document and the LEA’s Facilities Master Plan. The objectives of this section are to identify the availability of space for UPK, the adequacy of available space to meet the kindergarten facilities standards for meeting the needs of young children, and, if needed, to update the Facilities Master Plan to address any unmet need for developmentally-appropriate space.

Recommended Planning Questions

The CDE recommends districts prioritize these questions as part of their UPK Plan in addition to required questions.

1. What strategies does the LEA plan to employ to integrate younger children and older children on the same campus and ensure safety and appropriate commingling? [open response]

Forest Charter School is a non-classroom based school. However, if necessary, FCS plans to attend NCSOS planning sessions and work with other LEAs and community based ECE programs to share ideas in addressing the competing demands for additional classroom and campus space and to ensure the safety and appropriate commingling of younger children and older children. LEAs will receive and learn different approaches to integrate early education into the school campus, such as potential funding and grant options to support facilities development, ensuring adequate space for UPK children to explore, create, play and move, analyzing facility needs such recess schedules, access and support for bathroom facilities, and understanding compliance with facility standards, including Title 24 Building Code and Title 5 regulations.

2. Describe how the LEA plans to address transportation issues resulting from UPK implementation. [open response]

Forest Charter School is a non-classroom based school. However, if necessary, FCS will review LCAPs and ELO plans to determine transportation feasibility for expanded learning opportunities; attend NCSOS planning sessions to hear from other LEAs and community-based ECE programs ways to coordinate transportation for the expanded learning program.

3. What strategies does the LEA intend to implement to ensure TK students have access to meals and adequate time to eat (for example, adding additional meal services and time in the cafeteria, offering breakfast after the bell [students pick up a breakfast and bring it to the classroom])? (Note: The LEA must continue to comply with all health and safety, state, and federal Child Nutrition Program regulations while implementing meal service) [open response]

Forest Charter School is a non-classroom based school. However, if necessary, FCS will comply with all health and safety, state, and federal Child Nutrition program regulations while implementing meal services to ensure TK students have access to meals and adequate time to eat. Some considerations for ensuring access to meals and time to eat include: additional staff to assist TK students with meal service, additional time to eat, and incorporation of nutrition/meal services for UPK students.

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.

1. To support an overall increase in UPK access, what efforts does the LEA plan to make to prevent the displacement of any early education programs on LEA campuses, including both LEA-administered and non-LEA-administered programs? [open response]

LEAs will make every effort to accommodate the demands of UPK access, and/or partner with other LEAs and community-based programs that meet state requirements to prevent the displacement of any early education programs on campus.

2. Does the LEA have adequate classroom space to meet the Projected Enrollment of TK students listed in the Projected Enrollment and Needs Assessment section of this document, for the respective implementation year? [multiple choice]

a. Yes, Forest Charter School is a non-classroom based school, therefore the space is provided by the homeschool family.

b. No

- i. If no, how many more classrooms does the LEA need? [identify number, open response]
- ii. If no, how might the LEA provide classrooms in the timeframe needed? [describe, open response]

3. Does the space meet the kindergarten standards described in *California Code of Regulations*, Title 5, Section 14030(h)(2)? [multiple choice]
- a. Yes
 - b. No, Forest Charter School is non-classroom based, therefore the space is provided by the homeschool family.
 - c. If no, what modifications need to be made? What resources are needed to make them? (See Facilities Grant Program Funding at <https://www.dgs.ca.gov/OPSC/Services/Page-Content/Office-of-Public-School-Construction-Services-List-Folder/Access-Full-Day-Kindergarten-Facilities-Grant-Program-Funding>) [describe, open response]
4. Does the space contain necessary adaptive equipment, assistive technology, or other accommodations to ensure children with disabilities have access to education in the least restrictive environment? [multiple choice]
- a. Yes, provided as needed.
 - b. No
 - i. If no, what modifications need to be made? What resources are needed to provide equipment or accommodations? [describe, open response]
5. Does the LEA's Facilities Master Plan adequately address the need for UPK programming? [multiple choice]
- a. Yes
 - b. No, N/A. Forest Charter School is non-classroom based.
 - i. If no, what process will the LEA use to update the Facilities Master Plan to accommodate future TK and early education programming? [describe, open response]
6. In which of the following areas does the LEA intend to make updates to facilities? [select all that apply]
- a. Turfed area
 - b. Paved area
 - c. Apparatus area
 - d. Land required for buildings and grounds
 - e. Total square feet required

f. None of the above

7. What transportation will the LEA offer to children enrolled in TK? [select all that apply]

- a. Transportation to and from the TK program
- b. Transportation from the TK program to an extended learning and care opportunity on another LEA site
- c. Transportation from the TK program to an extended learning and care opportunity on a non-LEA site (for example, a CBO that operates a preschool program)

d. No transportation will be provided

8. Will the LEA offer transportation to transport TK children to extended learning and care opportunities that are at other sites than the one the child is enrolled at for TK?

a. No transportation will be provided.

Technical Assistance Questions

The CDE is collecting information on the type(s) and topics of technical assistance that LEAs need to support implementation of a robust UPK Plan and effective UPK program. This information will be used to leverage existing resources and inform future technical assistance opportunities provided by CDE partners, including COEs, to help ensure that the needs of LEAs are met.

The following questions are optional. However, unlike the recommended questions included in Focus Areas A through E, the CDE will be collecting any information that LEAs wish to provide in response to these questions via the survey that the CDE administers to collect the required data questions above.

1. What technical assistance would be most helpful related to projecting enrollment and assessing needs? [select all that apply]
 - a. Support for parent surveys to gauge interest in service delivery models
 - b. Data analysis capacity building to support staff to refine enrollment projections based on community context
 - c. Information on program eligibility requirements to project enrollment across programs
2. What technical assistance would be most helpful related to the elements included in Focus Area A: Vision and Coherence? [select all that apply]
 - a. Adjusting classroom practices to support the district's UPK model (for example, mixed-age classrooms)
 - b. Creating inclusive classrooms, including implementing Universal Design for Learning
 - c. Templates or framework for drafting a P–3 vision that partners and parents support
 - d. Models for administrative structures that support effective UPK programs and facilitate connections with the ELO-P and non-LEA-administered early learning and care programs
 - e. Support for developing and applying to administer a CSPP contract
 - f. Technical assistance on how to integrate UPK and P–3 in the district LCAP
 - g. Guidance on best practices for smooth transitions through the P–3 continuum
 - h. Considerations for TK early admittance

3. What technical assistance would be most helpful related to the elements included in Focus Area B: Community Engagement and Partnerships? [select all that apply]
- a. Support for parent surveys and engagement activities to understand parent needs and support authentic choice
 - b. Support for community engagement activities including best practices for coordination with LPCs, Local QCC Consortia, First 5 County Commissions, Head Start Policy Councils and other early learning and care leadership tables
 - c. Guidance on best practices for enrolling more children with disabilities in UPK classrooms and providing services in inclusive settings
 - d. Strategies for meeting the ELO-P requirements through different models of extended learning and care, including models of blending and layering funding to support the nine-hour day and ensuring developmentally-informed environments for young children
 - e. Increasing UPK enrollment and parent awareness of programs
4. What technical assistance would be most helpful related to the elements included in Focus Area C: Workforce Recruitment and Professional Learning? [select all that apply]
- a. Additional guidance on UPK workforce requirements (TK, CSPP, and other early learning and care providers)
 - b. Creating joint professional learning opportunities for preschool and elementary school teachers within LEAs or across LEA- and CBO-administered programs
 - c. Strategies to support the teacher pipeline, including, but not limited to, recruiting multilingual educators, cohort models, apprenticeships, or residency programs
 - d. Identifying the content, type, and frequency of professional learning opportunities given the needs of the community and the LEA's P–3 vision
 - e. Creating professional learning opportunities to provide site leaders with more early childhood knowledge
 - f. Building partnerships with IHEs or COEs to support professional learning opportunities and degree attainment
 - g. Support for communications to recruit prospective educators and share grant and scholarship opportunities to support degree attainment

5. What technical assistance would be most helpful related to support for professional learning opportunities on specific topics? [select all that apply]
- a. Effective adult-child interactions
 - b. Children's literacy and language development (aligned with the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks*)
 - c. Children's math and science development (aligned with the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks*)
 - d. Children's social-emotional development (aligned with the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks*)
 - e. Implicit bias and culturally- and linguistically-responsive practice
 - f. Trauma- and healing-informed practice
 - g. Curriculum selection and implementation
 - h. Creating developmentally-informed environments
 - i. Administration and use of child assessments to inform instruction
 - j. Support for multilingual learners, including home language development and strategies for a bilingual classroom
 - k. Serving children with disabilities in inclusive settings, including Universal Design for Learning
 - l. Engaging culturally- and linguistically-diverse families
6. What technical assistance would be most helpful related to support for specific professional learning delivery mechanisms? [select all that apply]
- a. Coaching and mentoring
 - b. Classroom observations and demonstration lessons with colleagues
 - c. Workshops with external professional development providers
 - d. Internally-delivered professional learning workshops and trainings
 - e. Operating an induction program

7. What technical assistance would be most helpful related to the elements included in Focus Area D: Curriculum, Instruction, and Assessment [select all that apply]
- a. Guidance on how to adopt the *California Preschool Learning Foundations* and the *California Preschool Curriculum Frameworks* into a specific UPK setting (for example, mixed-age classrooms)
 - b. Guidance on the selection, development, or integration of developmentally-informed curricula and aligning curricula across the early grades
 - c. Guidance and best practices on how to monitor and support curriculum fidelity in UPK settings
 - d. Guidance on how to support effective classroom organization practices and behavior management strategies to ensure a positive learning environment for a diverse population of UPK students
 - e. Guidance on instructional practices to support children with disabilities in UPK (for example, implementing Universal Design for Learning, providing specialized services in the classroom with peer models, and implementing social-emotional strategies such as the Pyramid Model) and partnerships with early learning and care providers to support services for children with disabilities
 - f. Specific instructional strategies to support specific skills including, but not limited to, children's social-emotional development and home language development
 - g. Guidance on appropriate assessment selection and utilization
 - h. Guidance on creating dual language immersion or bilingual programs
8. What technical assistance would be most helpful related to implementing hands-on, interactive, and developmentally-informed early education experiences for UPK students? [select all that apply]
- a. Using manipulatives to develop fine motor skills
 - b. Incorporating a balanced approach to teaching and learning that includes both child-initiated and teacher-guided activities
 - c. Facilitating the development of critical thinking skills through the inquiry process (for example, the scientific method) to enhance children's learning experiences
 - d. Using differentiated groups that include individual, small, and large group experiences

- e. Considering the structure of the daily routine to enhance individual and group learning experiences
 - f. Encouraging purposeful play, choice, social interactions, and collaboration
 - g. Creating time and space for children to develop gross motor skills inside the classroom and in the outdoor environment
 - h. Using child development knowledge to guide instructional approaches
 - i. Providing language- and literacy-rich environments
 - j. Intentional planning of developmentally-informed practices and curriculum to meet the individual needs of children in combination classrooms
 - k. Facilitating development and exploration through art
 - l. Incorporating inclusive practices
 - m. Supporting students' home language and English language development
 - n. Incorporating materials and manipulatives that are culturally representative of the children served to support dramatic play that inspires engagement, communication, and understanding of diversity
 - o. Universal Design for Learning
 - p. Integrated English language development
9. What technical assistance would be most helpful related to the elements included in Focus Area E: LEA Facilities, Services, and Operations? [select all that apply]
- a. Guidance on how to modify an elementary school classroom to serve young children
 - b. Strategies to address transportation issues related to UPK access and enrollment
 - c. Guidance to support strategies that ensure TK students have access to meals and adequate time to eat
 - d. Making modifications to district data systems to support access to UPK assessment data and other relevant information across community and elementary school settings
 - e. Best practices for preventing displacement of early learning education programs operated by non-LEA administrators on LEA campuses and transitioning programs to serve younger children

Appendix I - Definitions

The following definitions are critical for UPK planning efforts. Additional terms and definitions can be found in the Guidance Document:

- **Preschool through Third Grade (P–3):** P–3 is a continuum of learning from preschool through third grade that can be supported by intentional practices at the classroom, school, and leadership levels that align curricula, assessment, and professional learning opportunities to ensure instruction builds on the knowledge and skills that children acquire as they transition across grades and settings.
- **Universal prekindergarten (UPK):** UPK refers to universal TK as well as the expanded CSPP, Head Start, and early childhood special education services that families can choose from to create rich early learning opportunities for all three- and four-year-old children during the year or two years before kindergarten. In high-needs neighborhoods, the CDE strongly encourages LEAs to consider pairing TK programs with access to Head Start and CSPP for age- and income-eligible three- and four-year-old children to further bolster program quality, either through the LEA's own Head Start or CSPP program or via a contract partnership with a CBO that administers a Head Start or CSPP.
- **Transitional kindergarten (TK):** TK means the first year of a two-year kindergarten program, serving four-year-old children regardless of income that uses a modified kindergarten curriculum that is age- and developmentally-appropriate (EC Section 48000 [d]).
- **Universal transitional kindergarten (UTK):** UTK refers to the expansion of TK by 2025–26 to serve all four-year-old children by September 1 of each year, regardless of income, providing a year of rich learning opportunities the year before kindergarten that families can choose from as part of California's public education system.
- **California State Preschool Program (CSPP):** CSPP is the largest state-funded preschool program in the nation. CSPP includes both part-day and full-day services to eligible three- and four-year-old children. CSPP provides a core class curriculum that is developmentally, culturally, and linguistically appropriate for the children served. The program also provides meals and snacks to children, parent education, referrals to health and social services for families, and staff development opportunities to employees. The program is administered through LEAs, colleges, community-action agencies, local government entities, and private, nonprofit agencies.
- **Expanded learning:** This includes before school, after-school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results-driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year.
- **Expanded Learning Opportunities Program (ELO-P):** ELO-P provides funding for after-school and summer school enrichment programs for TK through sixth

grade. The ELO-P is defined as services provided in addition to the normal school day and school year operations, to provide full-day and full-year expanded learning programs to meet the needs of working families whose children are enrolled in TK through sixth grade and also provide expanded learning enrichment programming for students. A full day is defined as in-person before school or after-school expanded learning opportunities that, when added to daily instructional minutes, are no fewer than nine hours of combined instructional time and expanded learning opportunities per instructional day. A full year includes a minimum of 30 days of programming in the summer and intersession for no fewer than nine hours of in-person expanded learning opportunities per day.

- **Early learning and care:** This refers to the continuum of programs serving children from birth to preschool or school entry, as well as extended care to support school-age children with before school and after-school care as well as vacation schedules. This includes general child care, Early Head Start and Head Start, community-based early learning and care programs, family child care providers, and family, friend, and neighbor care.
- **Extended learning and care:** This refers to the continuum of programs and services (early learning and care options and expanded learning options) available in addition to the normal school day and school year operations, to provide full-day and full-year care to meet the needs of working families whose children are enrolled in TK or kindergarten. A full day is defined as in-person before school or after-school programming or care that, when added to daily instructional minutes, provide no fewer than nine hours of combined instructional time and expanded learning opportunities per instructional day. A full year includes a minimum of 30 days of programming in the summer and intersession for no fewer than nine hours of in-person expanded learning opportunities per day. Funding to support extended learning and care for children enrolled in TK includes the ELO-P and the CSPP, as specified in guidance provided by the CDE's Early Education Division. Additional subsidized care opportunities may be available to families who qualify, such as child care vouchers and the General Child Care School Age program.

Appendix II - Additional Deeper Planning Questions

This section includes optional planning questions for LEAs that are ready to develop more advanced UPK and P–3 plans.

These additional questions are designed to support the LEA's development of a more comprehensive local UPK Plan. LEAs can also use these questions as a tool for integrating UPK into existing LEA plans such as the LCAP. LEA's should assess their readiness to include any of these deeper planning questions in their initial planning process and reassess their readiness throughout the implementation of their UPK Plan.

Focus Area A: Vision and Coherence

1. If an LEA has a California State Preschool Plan (as part of the LEA's application for its CSPP contract) what updates would the LEA like to make to the LEA's program narrative to reflect implementation of TK? [open response]
2. Does the LEA plan to establish, maintain, and facilitate ongoing LEA leadership teams to focus on effective P–3 articulation and coordination throughout the LEA? [open response]
3. How will the LEA support sites in providing well-coordinated transitions for all P–3 students as they move through grade levels? [open response]
4. How does the LEA plan to communicate the importance of the P–3 continuum across a broad spectrum of audiences (including audiences internal and external to the district)? [open response]
5. Identify the processes and tools the LEA will use to strengthen understanding of early childhood development and facilitate communication between preschool and elementary school (including TK) teachers, principals, and administrators to support P–3 alignment? [open response]

Focus Area C: Workforce Recruitment and Professional Learning

1. What strategies does the LEA plan to employ to recruit multilingual educators to teach in dual language programs? [open response]
2. How does the LEA plan to assess the implementation of its professional learning structures to ensure efficacy? [open response]

Focus Area D: Curriculum, Instruction, and Assessment

8. Describe how the LEA plans to establish and maintain a coherent, culturally- and linguistically-responsive P–3 continuum to provide a strong integrated curriculum anchored in the California Preschool Learning Foundations and the *California Preschool Curriculum Frameworks*, California Common Core State Standards, and the Curriculum Frameworks. [open response]

9. What actions does the LEA plan to take to establish or expand multilingual programs across the P–3 continuum based on student population and family needs? (If the LEA has no plans to establish or expand multilingual programs across the P–3 continuum, identify how the LEA will evaluate these opportunities moving forward.) [open response]
10. What planning and actions are needed to accommodate a positive meal service, and how will the LEA adapt their universal meal program for TK students? [open response]

Focus Area E: LEA Facilities, Services, and Operations

4. Describe what changes the LEA intends to make to the LEA's Facilities Master Plan to ensure it is consistent with P–3 goals of creating seamless transitions for children and families. [open response]
5. Identify how the LEA plans to ensure TK students are included in all provisions of Multi-Tiered Systems of Supports (MTSS) and, when necessary, special education instruction, with an emphasis on early intervention and inclusion practices to address supports and least restrictive environments. [open response]
6. Identify any modifications the LEA intends to make to the Student Information System (SIS) and the assessment data system to ensure teachers and administrators have access to data from preschool through third grade. [open response]



LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Forest Charter School

CDS Code: 29 10298 0126219

School Year: 2022-23

LEA contact information:

Peter Sagebiel

Executive Director

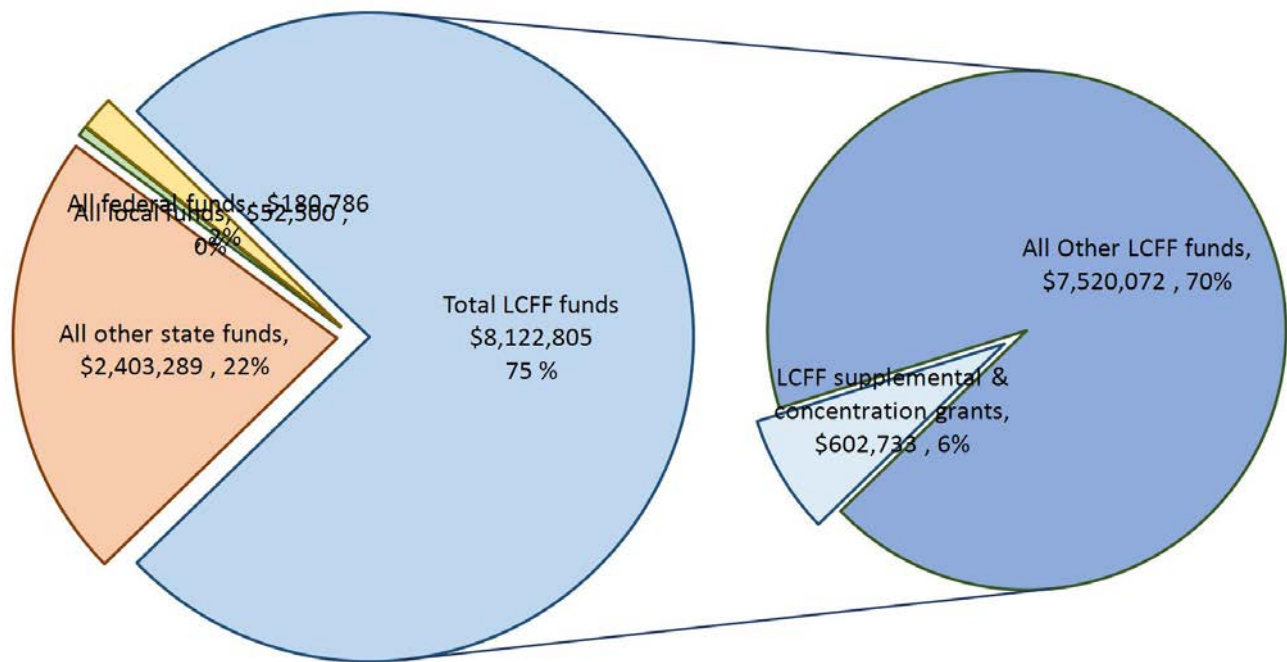
psagebiel@forestcharter.com

(530) 265-4823

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2022-23 School Year

Projected Revenue by Fund Source

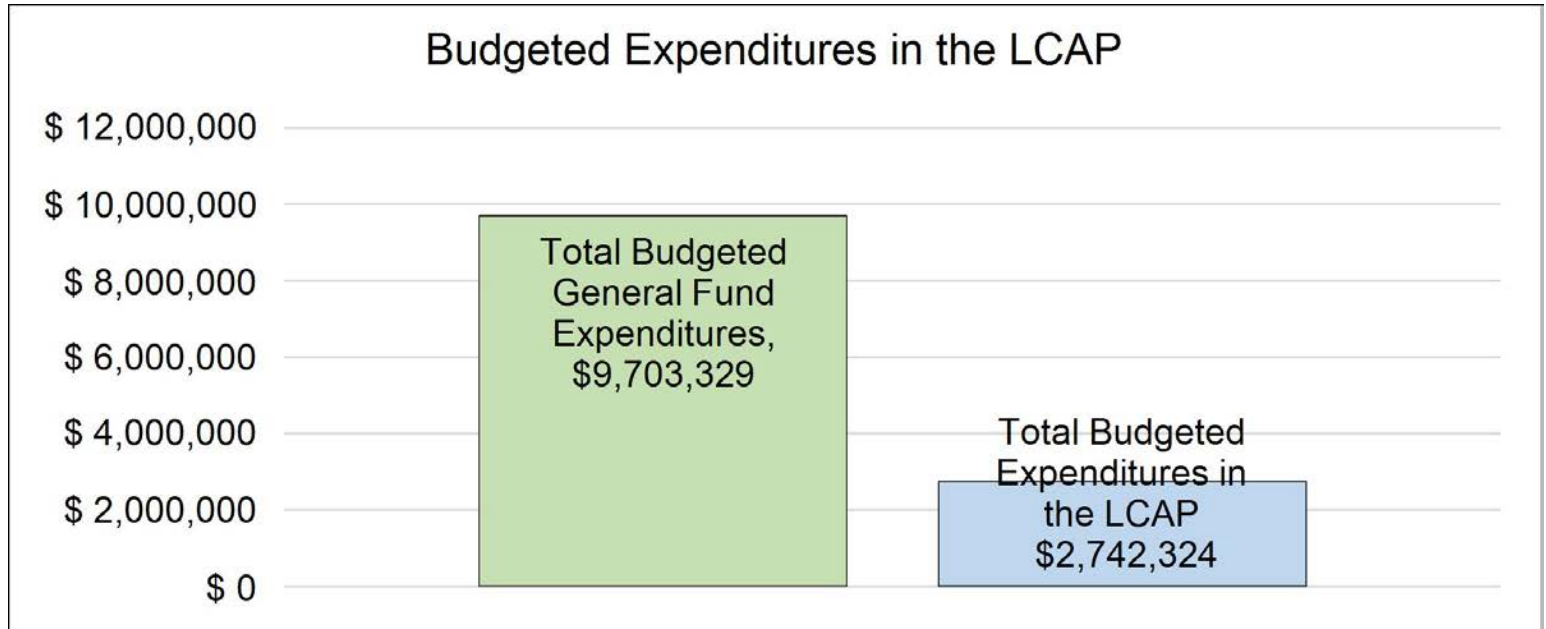


This chart shows the total general purpose revenue Forest Charter School expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Forest Charter School is \$10,759,380, of which \$8,122,805 is Local Control Funding Formula (LCFF), \$2,403,289 is other state funds, \$52,500 is local funds, and \$180,786 is federal funds. Of the \$8,122,805 in LCFF Funds, \$602,733 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Forest Charter School plans to spend for 2022-23. It shows how much of the total is tied to planned actions and services in the LCAP.

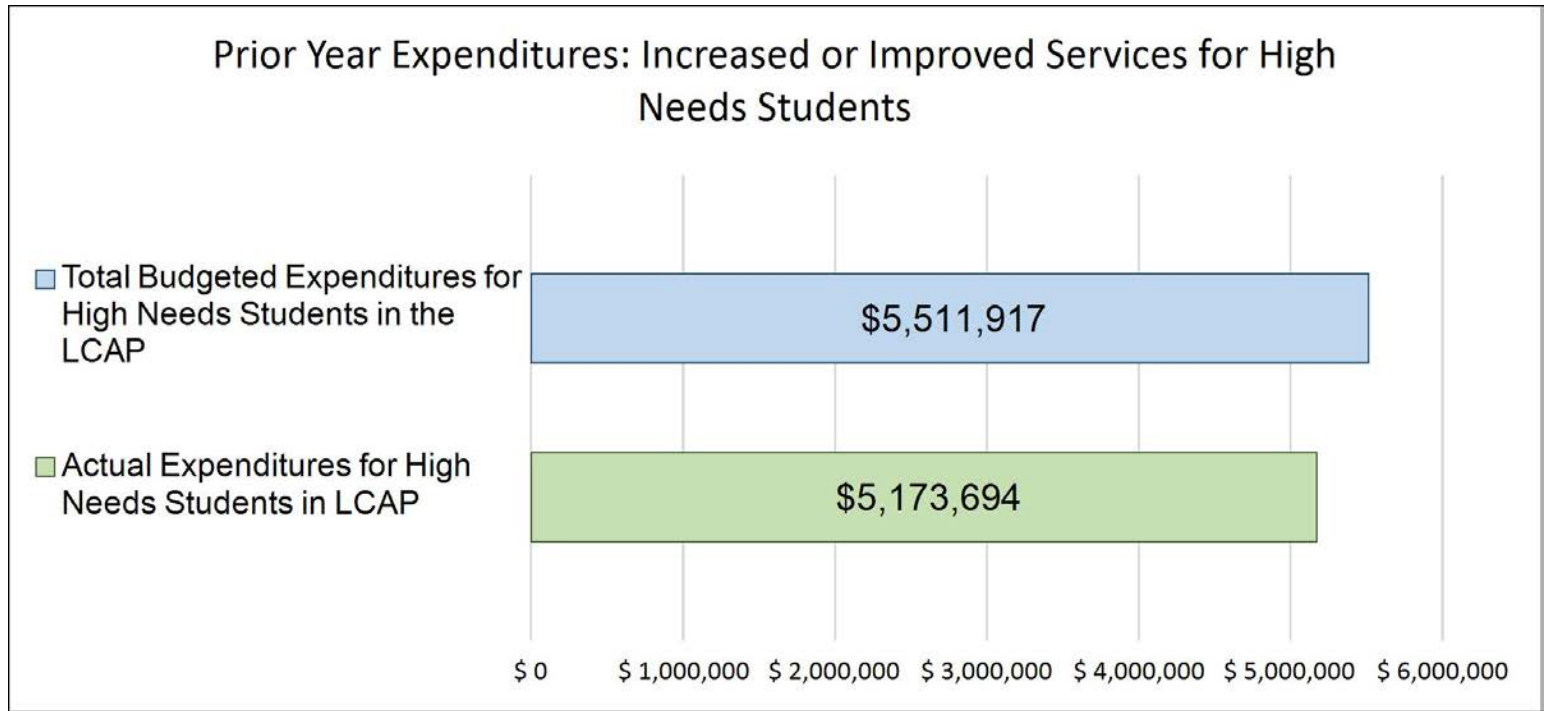
The text description of the above chart is as follows: Forest Charter School plans to spend \$9,703,329 for the 2022-23 school year. Of that amount, \$2,742,324.30 is tied to actions/services in the LCAP and \$6,961,004.70 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Increased or Improved Services for High Needs Students in the LCAP for the 2022-23 School Year

In 2022-23, Forest Charter School is projecting it will receive \$602,733 based on the enrollment of foster youth, English learner, and low-income students. Forest Charter School must describe how it intends to increase or improve services for high needs students in the LCAP. Forest Charter School plans to spend \$2,742,324.37 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2021-22



This chart compares what Forest Charter School budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Forest Charter School estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2021-22, Forest Charter School's LCAP budgeted \$5,511,917 for planned actions to increase or improve services for high needs students. Forest Charter School actually spent \$5,173,694 for actions to increase or improve services for high needs students in 2021-22.

The difference between the budgeted and actual expenditures of \$338,223 had the following impact on Forest Charter School's ability to increase or improve services for high needs students:

The difference of the budgeted and actual expenditures did not have an impact on our ability to increase or improve services for high needs students. The difference was primarily due to lower than budgeted for enrollment in 2021-22 which lowered overall expenses.



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

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

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

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

Funds provided in the Budget Act of 2021 that were not part of the LCAP include the A-G Completion Improvement Grant and the Educator Effectiveness Block Grant.

Throughout the LCAP development process, Forest Charter receives input on a variety of district programs and services provided to students. Due to the limited LCFF resources, not all of these expressed needs can be addressed in the LCAP, however this feedback has been considered in the use of additional funds received. In addition, Forest Charter has engaged Educational Partners during the 2021-22 school year as follows:

*A public meeting/forum was held on December 7, 2021 to explain the Educator Effectiveness Block Grant, and the plan was approved at a public meeting on December 14, 2021. Prior to plan development, Forest Charter discussed the plan opportunity and requested input/feedback at our all staff meeting on November 5, 2021.

*A public meeting/forum was held on March 8, 2022 regarding the A-G Completion Grant. Additionally, the College and Career department will reach out to staff and department heads for feedback and ideas before the March 8 meeting. We will also engage parents and students via our annual survey, and staff at our Faculty Council meetings.

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

Forest Charter is not eligible for the concentration grant.

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

*The ESSER III Expenditure Plan includes meaningful consultation with required community members in the Community Engagement section. Since Forest Charter received ESSER III funds as a sub-recipient from Nevada County Superintendent of Schools, engagement plan can be seen on pages 2-4 here - <https://nevco.org/wp-content/uploads/2022/01/NCSoS-Brd.-Approved.ESSER-III-Expenditure-Plan.pdf>

*The Expanded Learning Opportunities Grant plan includes a description of parents, teachers, and staff involvement in the development of the plan and can be seen on page 1 - <https://www.forestcharter.com/cms/lib/CA01001575/Centricity/Domain/82/2021%20Expanded%20LearningOpportunitiesGrantPlanForestCharterSchool20210513.pdf>

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

Forest Charter School has implemented many of the actions identified in our Elementary and Secondary School Emergency Relief (ESSER) III Expenditure Plan. Specifically, we have implemented the following:

*Purchased additional cleaning supplies and PPE to help mitigate the spread of COVID-19, and we have expanded our cleaning to more days at each Learning Center. We have had no challenges with cleaning or PPE, and will continue these efforts for as long as are needed.

*FCS provided 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 is focused on Math and ELA. With staffing shortages throughout the county, we were unable to find outside intervention staff, and so we needed to use Supervising Teachers to step into intervention roles across the Learning Centers. In the Nevada City Learning Center we were able to get up and running at the very beginning of the school year. However, in Truckee and in Foresthill, we were challenged by further staffing shortages pushed our intervention efforts out more. We have since been able to run intervention programs at all Learning Centers, and are looking forward to seeing more successes with the program as we move forward.

*FCS expanded our support classes directly connected to Math and ELA for students to attend by adding more classes and support labs. Staffing shortages have been a continued challenge with adding additional support classes. We have had success with adding more labs and study halls to help support students.

*FCS is providing Chromebooks to all families who want/need one, and hot spots for all students who need connectivity. We have experienced no challenges with technology, and continue to be able to offer Chromebooks and hot spots to any student who needs them.

*FCS has hired two part-time mental health counselors to provide targeted services and support to address the mental health and social-emotional well-being of our students and staff. Although we were successful in hiring mental health counselors, we have been challenged by the high level of emotional needs of our students, and we will re-evaluate staffing needs for the future.

*To be able to monitor and track our student progress, we are using i-Ready as our primary assessment program. i-Ready is a benchmark assessment tool that pinpoints student strengths and areas of growth allowing teachers and intervention specialists to target support where it is most needed. Additionally we are using Parsec Education. This is a data analysis team that allows us to look at our population and their scores in both state testing and benchmark assessments. It also allows us to break down the data to a very granular level allowing us to pinpoint areas of need for intervention and improvement. Parsec's reports also allow us to see growth with students who are testing below grade level thereby informing us if our intervention programs are working. While there are always challenges starting a new program (increased training for staff and students, learning a new program and technology, etc.), we were successfully able to assess students in our targeted grade levels as well as implement the i-Ready intervention curriculum for our students testing below grade level. We are in the middle of re-assessing students to measure growth, and early indications are positive.

*FCS sent staff to trainings in social emotional learning (SEL) to train this team in how to support student emotional needs. We will also provide trainers to enhance our staff's ability to support all students academic needs with programs such as Universal Design for Learning (UDL). Staff can apply for funds to attend UDL or SEL trainings or conferences and associated costs. These staff will be expected to present information and lessons learned to the whole Forest Charter staff for a small stipend. For example, the SEL team has created a wellness committee, provided trainings at each staff meeting this year and provided resources such as a monthly character trait exercise for students, families, and staff. Our SEL focus this year has been a huge success. The Wellness Committee is strong at each Learning Center and has been able to offer multiple levels of supports and resources for our staff including small treats, monthly tips and resources, SEL training at each staff meeting, and healthy opportunities such as lunchtime walks and yoga.

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

Forest Charter School considers the LCAP to be the comprehensive planning document that captures the priorities, goals, and actions to improve student outcomes. As such, all additional funds received are viewed through the lens of the LCAP to determine where student needs exist and what services are required to address those needs. Some examples of how these additional funds are aligned include:

- *Provide ELA and math intervention such as SST meetings, tutoring, technology, and intervention curriculum as needed (LCAP alignment Goal 1, Action 2 - Targeted Academic Supports)
- *Provide access to an Intervention Specialist and/or SST Coordinator (LCAP alignment Goal 1, Action 2 - Targeted Academic Supports)
- *Provide online math classes for IS students in grades 4-8: (LCAP alignment Goal 1, Action 2 - Targeted Academic Supports)
- *Investment in i-Ready assessment and instructional tools: (LCAP alignment Goal 1, Action 6 - Benchmark Assessments)
- *Provide two part time mental health counselors to support student's emotional needs: (LCAP alignment Goal 2, Action 3 - Mental Health)

Expanded Learning Opportunities Grant Plan (pages 2-3):

<https://www.forestcharter.com/cms/lib/CA01001575/Centricity/Domain/82/2021%20Expanded%20LearningOpportunitiesGrantPlanForestCharterSchool20210513.pdf>

Educator Effectiveness Block Grant Plan (page 3): <https://www.forestcharter.com/cms/lib/CA01001575/Centricity/Domain/82/2-2021%20Educator%20Effectiveness%20Block%20Grant%20Plan%20Forest%20Charter%20School%2020211203.pdf>

ESSER III (pages 6-9): <https://nevco.org/wp-content/uploads/2022/01/NCSoS-Brd.-Approved.ESSER-III-Expenditure-Plan.pdf>

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

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

Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering

from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

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

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

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

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

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

Instructions

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

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

California Department of Education
November 2021



Local Control Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

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

Plan Summary [2022-23]

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

Forest Charter School (FCS) is a TK-12 personalized learning program centered in the foothills of the Sierra Nevada Mountains, an area with a rich history and an active tourist industry. The community hosts a variety of artists and related activities, including music festivals, poetry, writers, painters, and more. The mining industry's history in this region is also a major draw, as are the winter sports in the Truckee/Tahoe area of our community.

Forest Charter School serves all students of legal TK-12th grade age in Nevada County and its contiguous counties (Placer, Yuba, Sierra). Currently, FCS is staffed to enroll approximately 800 TK-12 students, and its demographics align with other schools in the county. As a public school, FCS does not charge fees or tuition.

Forest Charter School's foundational philosophy is to build an educational program around each student and thus, serves families who desire a standards-based yet flexible and personalized learning approach to education. Each student's personal learning program is developed by their education team, consisting of the student, parents/guardians, and a supervising teacher (ST). This team meets regularly in order to monitor, plan, update, and document the student's progress. This personalized plan allows students to choose from a wide range of educational supports, such as home study, online classes, and small support classes. Students are encouraged to explore educational materials and avenues that motivate and inspire them and that are consistent with state standards.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

School Climate

There are several aspects of Forest Charter School's program that we are proud of. Perhaps our strongest aspect is our culture, and this view of our culture is shared by both families and staff. Based on the FCS annual school survey, approximately 87.5% of the parents and 90.4% of the students feel that the teachers show respect for the students (approximately 11% of the parents were neutral and 8% of the students were neutral). 82.69% of the staff feel that FCS promotes trust and collegiality (11.54% were neutral). This feedback as well as our low suspension/expulsion rate help quantify the strong school climate that is present at Forest Charter School.

Suspension Rate

As mentioned above, our suspension rate is very low. Three students were suspended during the 2021-22 school year and zero students were expelled. There is no information regarding suspensions on the dashboard this year, but our raw suspension and expulsion numbers are still very low based on school data tracking.

Graduation Rate

There is no information on the dashboard regarding our graduation rate. However, we did want to note that Forest Charter School's graduation rate went from 86.6% in 2019 to 89.8% in 2020 (86.2% in 2021). The Graduation Rate at Forest Charter in general stays about the same over the years. Students with disabilities Graduation Rate has also generally trended up from year to year except for the class of 2021. (86.6% 2018, 68.8% 2019, 72.7% in 2020, and 53.3% in 2021.) We believe this was impacted by COVID. FCS has been working with many students to help them continue their education and graduate as soon as possible.

Chronic Absenteeism

There is no information on the dashboard regarding chronic absenteeism, but Data Quest indicates that our chronic absenteeism for 2020-21 school year is 7.9%. This is a higher percent than we usually have. Forest Charter School has historically done well in this category, but we think this number was impacted by COVID. In addition, Forest Charter has built new systems to identify students not doing their work (i.e. being absent in a non-classroom based school) and intervene earlier.

English Language Arts & Math

There are no math or ELA scores on the dashboard. However, Forest Charter did conduct local benchmark assessments using iReady during the 2021-22 school year to track the effectiveness of our learning loss intervention program. In assessing the effectiveness of our program, we looked at both students working at or above grade level as well as students who began the year two or more grade levels below their assigned grade level. In both cases, we demonstrated strong improvement. In addition, we broke down the benchmark scores with our

sub groups. In all cases except for reading in the Students with Disabilities sub group, we made strong gains getting students to score at or above grade level. Benchmark score breakdowns are below.

iReady Scores

Percent of students in grades 3-8 on or above grade level

Reading - Fall 48.44% Winter 57.34%

Math - Fall 29.87% Winter 42.47%

Percent of students in grades K-12 on or above grade level

Reading - Fall 46.39% - Winter 54.07%

Math - Fall 32.89%- Winter 42.47%

Percent of students in grades K-8 on or above grade level

Reading - Fall 47.94% - Winter 56.4%

Math - Fall 33.43% - Winter 44.92%

Percent of students in grades 3-8 who tested 2 grades levels or more below their assigned grade level in iReady

(Note: the decreased percentage from fall to winter shows improvement in this area.)

Reading - Fall 26.3% - Winter 21.68%

Math - Fall 29.19% - Winter 18.73%

Percent of students in grades K-12 who tested 2 grades levels or more below their assigned grade level in iReady

(Note: the decreased percentage from fall to winter shows improvement in this area.)

Reading - Fall 27.1% - Winter - 23.17%

Math - Fall - 33.27% - Winter - 23.85%

Percent of students in grades K-8 who tested 2 grades levels or more below their assigned grade level in iReady

(Note: the decreased percentage from fall to winter shows improvement in this area.)

Reading - Fall - 23.82% - Winter -19.48%

Math - Fall - 25.56% - Winter 16.67%

Percent of students making typical progress

Whole School

Reading - 85%

Math - 66.7%

White Sub Group
Reading - 85.71%
Math - 66.67%

Students with Disabilities Sub Group
Reading - 36.73%
Math - 66.67%

Socio-Economically Disadvantaged Sub Group
Reading - 60%
Math - 65.22%

Percent of students working at or above grade level (change from fall assessment to winter assessment)
Whole School
Reading - Fall 46.39% - Winter 54.07%
Math - Fall 32.89% - Winter 42.47%

White Sub Group
Reading - Fall 48.25% - Winter 56.05%
Math - Fall 35.59% - Winter 46.33%

Students with Disabilities Sub Group
Reading - Fall 19.4% - Winter 16.67%
Math - Fall 7.46% - Winter 23.64%

Socio-Economically Disadvantaged Sub Group
Reading - Fall 34.48% - 42.11%
Math - Fall 18.14% - 26.45%

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Forest Charter School did not receive any "Not Met" or "Not Met for Two or More Years" Ratings on our local indicators.

There is no dashboard information for the 2021-22 school year. Instead, we used the data from our benchmark diagnostics (iReady).

Although we don't have the color indicators from the school dashboard, our benchmarks indicate a clear need to focus on students with disabilities and socio-economically disadvantaged students in reading and math. Even though we mostly made good gains with these students compared to where they tested in the fall benchmark, they are still beginning and ending significantly lower than white students and the whole school scores. This is especially true in the students with disabilities group in reading where the percent of student work at or above grade level actually dropped. It is worth noting that the smaller groups tend to have bigger swings since each student's score has a greater impact on the overall number for that group.

Here are the approximate numbers for each group: Whole School: 992 students, White Group: 739 students, Students with Disabilities Group: 121 students, and Socio-economically Disadvantaged group: 355 students.

Steps Being Taken to Address Areas of Low Performance and Performance Gaps in reading and math:

- Use benchmark testing to ensure students are at grade level and to identify students who need support.
- Provide intervention support
- Provide student access to Chromebooks
- Provide additional funds to support students who qualify as low-income, English learners, or foster youth
- Improve our data analysis to guide intervention

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

This year's LCAP focuses on two goals:

- Improve student's academic success in math and ELA
- Maintain a positive school culture so students feel safe

In order to support goal number one, Forest Charter School will implement the following actions/services:

- Use benchmark testing to ensure students are at grade level and to identify students who need support.
- Provide intervention support
- Provide student access to Chromebooks
- Provide additional funds to support students who qualify as low-income, English learners, or foster youth
- Improve our data analysis to guide intervention

In order to support goal number two, Forest Charter School will implement the following actions/services:

- Provide professional development/training for our staff to support students with emotional needs
- Maintain two part time mental health counselors
- Improve our administrative intervention protocols
- Improve our safety protocols
- Add a part time behavior intervention specialist

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

Forest Charter has not been identified for comprehensive support and improvement.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

Forest Charter has not been identified for comprehensive support and improvement.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

Forest Charter has not been identified for comprehensive support and improvement.

Engaging Educational Partners

A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.

Parents/guardians are an integral part of the personalized learning process. Each month, the Supervising Teacher meets with the student and family to review work and establish assignments for the upcoming Learning Period. This is also an opportunity for the family to provide feedback about the school. Feedback gained from this format has always impacted the direction of Forest Charter School. Another avenue for involvement is through the Charter Council which acts as the Parent Advisory Group for the LCAP. The Charter Council is comprised of parents and, when one is available, a community member. Forest Charter School does not have a bargaining unit, however, two staff-elected teachers attend meetings as staff representatives to provide feedback and a teacher perspective for the board on any agenda items or topics that come up. Every attempt is made to have this council represent Forest Charter School's demographic make-up. This parent body makes decisions and is frequently involved in discussions that influence policy and direction, including, but not limited to the strategic planning process (i.e. school wide action plan). Monthly LCAP reports are made at this meeting and include updates on the school's progress toward the LCAP goals/actions and services. Further, this report allows an opportunity for the board to brainstorm ideas, to give feedback regarding the plan and to help make decisions regarding the LCAP. Members of the public who attend are also encouraged to participate in this discussion. The Charter Council meets on a monthly basis.

Forest Charter School also conducts an annual student survey, family survey and staff survey. Many of the eight state priorities, such as academic achievement, school safety and parental involvement are perennial topics in our surveys. The staff survey, student survey, and the parent survey were conducted in February 2022. Approximately 27% of our families(based on 461 households),136 respondents, 25% of our students in 6-12 and 86% of the staff participated in these surveys. To engage our educational partners in the specific aspects of the LCAP (i.e. the eight state priorities and potential goal areas), Forest Charter School included questions in the surveys regarding those topics. The survey was emailed to our entire Forest Charter School community and a reminder emails were sent by a specific date. Educational partners were notified that they could request a paper version of the survey if they did not have access to a computer and/or the internet.

In addition to the surveys, students are also annually engaged in a conversation at each learning center. Administrators at each learning center met with a middle school group and a high school group to discuss the school and to ask their input regarding areas that are working and areas that need improvement. Although we come with some specific questions, this is an organic conversation that the facilitators allow to take a natural course. Efforts are made to bring in independent study students, but we we have thus far, been unable to find students who wanted to come in. (NOTE: This meeting did not happen during the 2021-22 school year due to the impact of COVID-19. We plan to restart these meeting during the 2022-23 school year)

Faculty Council is an advisory council made up of staff members who meet monthly to advise the Executive Director regarding policy and vision for the school. A diverse group is selected for this committee and they are asked to bring in parent perspectives gained from learning record meetings as well as discussions with other teachers to ensure a strong foundation for decisions. This group also discusses topics/issues directly related to the LCAP, and the LCAP is a standing agenda item for these meetings.

Forest Charter School is also accredited by the Western Association of Schools and Colleges (WASC). Part of the accreditation process is to go through an in-depth review of the school's program with all educational partners and develop an action plan based on input from these groups. During the 2016-17 school year, we began a new self-study process for our upcoming WASC visit in November, 2017. Educational partner input was gathered through teacher meetings with families as well as group meetings at the school. During our last WASC visit, Forest Charter School received a six-year accreditation demonstrating that the process the school engaged in as well as the action plan that was developed was thorough and well thought out. (Some of these action-plan items became LCAP goals.) Further, this was our third six-year accreditation demonstrating that the school consistently follows through with its action plan. During the 2020-21 school year, FCS went through its mid-cycle report process with WASC. Again, the school received solid reviews for our strong and thorough process.

Forest Charter School presented the LCAP to the parent advisory group in April (again, the Charter Council serves as the Parent Advisory Group for the LCAP). FCS also held a public hearing on the LCAP on June 13, 2022 to solicit recommendations and comments from the public. This meeting was posted on our website. The Executive Director responded in writing to any comments. The LCAP was approved by the Charter Council on June 14, 2022.

To review the 2022 LCAP, the administration team, Faculty Council and the Charter Council looked at the articulated goals from the LCAP. Regular reports regarding our progress on the LCAP were made at our monthly charter council meetings. We reported on our ability to provide the actions and services we had articulated as well as any scores or specific data that were available. We are working to compare our benchmark and CAASPP scores to last year's scores and determine if our intervention program is helping our students' scores improve. We also reviewed the actions and services we articulated and found that we had accomplished the vast majority of them. When appropriate, we looked at specific examples of the services we provided and the amount of budget spent on these services.

A summary of the feedback provided by specific educational partners.

Educational partner input indicated a clear desire to continue our focus on academic intervention. Although parents ranked some of the state priorities as a higher priority than academic achievement, other questions on the survey show that parents and staff feel that these areas are already a strength and therefore do not require the same attention as academic intervention. The surveys consistently show that parents, students, and staff feel that Forest Charter School is a safe environment. Although we regularly receive strong praise for our school climate, the survey showed a desire for continued training to support students with emotional needs.

A description of the aspects of the LCAP that were influenced by specific input from educational partners.

Educational partner input led Forest Charter School to add/keep the following actions/services:

- Increase to three part-time mental health counselors (last year we had two) who can provide support for these students.
- Provide professional development to support students with emotional needs
- Maintain our academic intervention program and the other academic services/supports
- Provide aides in co-op classes
- Provide intervention tutoring/support

Goals and Actions

Goal

Goal #	Description
1	The Percentage of students who demonstrate grade-level proficiency in ELA and math will increase annually.

An explanation of why the LEA has developed this goal.

Based on state testing, benchmark assessments, and teacher observations, FCS has identified a need to improve proficiency in language arts and math. The actions below will allow Forest Charter to provide a scaffolded spectrum of options to support students achieving grade-level proficiency in ELA and math beginning with a general foundation of services and increasing to targeted individual support based on student need. Further, the metrics will demonstrate the effectiveness of these actions by showing student growth and access to services.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1: Basic (Conditions of Learning)	100% of teachers are appropriately assigned and fully credentialed (2021)	100% of teachers are appropriately assigned and fully credentialed (2022)			Maintain 100% of teachers appropriately assigned and fully credentialed
Local indicator and/or local survey	100% of Pupils have access to standards aligned instructional materials (2021)	100% of Pupils have access to standards aligned instructional materials (2022)			Maintain 100% of pupils having access to standards aligned instructional materials
Facility Inspection Tool (FIT)	All facilities earned an overall rating of "good" based on Facility Inspection Tool (FIT) and/or local survey (2021)	All facilities earned an overall rating of "good" based on Facility Inspection Tool (FIT) and/or local survey (2022)			Achieve an overall rating of "good" based on Facility Inspection Tool (FIT) and/or local survey

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 2: State Standards (Conditions of Learning) Local Indicator and/or local survey	100% of teachers implement state board adopted academic content and performance standards for all students (2021) 100% of students (including unduplicated and students with disabilities) are given access to CCSS curriculum and materials. Teachers use ELD Standards and California State Standards (CSS) in math and English Language Arts. (2021)	100% of teachers implement state board adopted academic content and performance standards for all students (2022) 100% of students (including unduplicated and students with disabilities) are given access to CCSS curriculum and materials. Teachers use ELD Standards and California State Standards (CSS) in math and English Language Arts. (2022)			100% of teachers will Implement state board adopted academic content and performance standards for all students 100% of students (including unduplicated and students with disabilities) will be given access to CCSS curriculum and materials. Teachers use ELD Standards and California State Standards (CSS) in math and English Language Arts.
Priority 3: Parental Involvement (Engagement) Local indicator and/or local survey to gain input on decision making	100% of parents including parents of unduplicated pupils and students with exceptional needs were contacted via email to participate in the annual Parent Survey for input in	100% of parents including parents of unduplicated pupils and students with exceptional needs were contacted via email to participate in the annual Parent Survey for input in			100% of parents including parents of unduplicated pupils and students with exceptional needs will be contacted to participate in the annual Parent Survey for input in decision making

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	decision making. (2021)	decision making. (2022)			
Priority 4: Pupil Achievement (Pupil Outcomes) CA School Dashboard DataQuest College Board EAP Results - 3 or higher on CAASPP CTE Completion Results on CALPADS Local Data	Math - 34% of students met or exceeded the grade level standard on the CAASPP (2019) ELA - 45% of students met or exceeded the grade level standards on the CAASPP (2019) API score, N/A State yet to release 19.28% of students are meeting the UC/CSU Requirement (2020)	Math - 0% Percent of students participated in CAASPP. FCS used our local benchmark (NWEA) instead. 43.1% of K-8 students and 50% of 11th grade students met or exceeded grade level standards based on NWEA (2021) ELA - 0% Percent of students participated in CAASPP. FCS used our local benchmark (NWEA) instead. 64.6% of K-8 students and 82.1% of 11th grade students met or exceeded grade level standards based on NWEA (2021) API score, N/A State yet to release			The percentage of students Meeting or exceeding standard on the CAASPP math and ELA will increase by 5% Currently no API score available. When API comes available, we will meet or exceed growth API target as applicable The percent of student meeting the UC/CSU requirement will increase by 10% 100% of EL students will progress at least one level on the ELPAC FCS will reclassify 100% of its EL students. The percent of FCS students passing the AP exams with a 3 or

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Zero EL students have progressed at least one level on the ELPAC (Currently FCS has no EL students) (2021) Zero EL students have been reclassified (currently FCS has no EL students) (2021) 62.5% of students have passed the AP exam with a 3 or higher (2020) 50% of students have been determined Ready or Conditionally Ready for college by EAP in ELA (2019) FCS did not take CAASPP in 2020. We used our local benchmark (NWEA). 24% of students have been determined Ready or Conditionally Ready for college by EAP in math (2019). FCS did not take CAASPP in	31.6% of students are meeting the UC/CSU Requirement (2021) Zero EL students have progressed at least one level on the ELPAC (Currently FCS has no EL students) (2022) Zero EL students have been reclassified (currently FCS has no EL students) (2022) 76.92% of students have passed the AP exam with a 3 or higher (2021) Percent of students have been determined Ready or Conditionally Ready for college by EAP in ELA is not available due to no CAASPP testing (2020). Percent of students have been determined Ready or Conditionally Ready			higher will increase by 5% Students deemed Ready or Conditionally Ready in ELA will increase by 5% Students deemed Ready or Conditionally Ready in math will increase by 5% 5% of FCS students will have completed a CTE Pathway

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	2020. We used our local benchmark (NWEA). 0% of students have completed a CTE Pathway (2021)	for college by EAP in math is not available due to no CAASPP testing (2020). 0% of students have completed a CTE Pathway (2022)			
Priority 7: Course Access (Conditions of Learning) Local indicator and/or local survey/data	100% of students have access to required areas of study, including for unduplicated pupils and pupils with exceptional needs. (2021)	100% of students have access to required areas of study, including for unduplicated pupils and pupils with exceptional needs. (2022)			Maintain 100% of students having access to required areas of study, including for unduplicated pupils and pupils with exceptional needs.
Priority 8: Other Pupil Outcomes (Pupil Outcomes) Benchmark Assessment Results	64.6% of K-8 students met or exceeded grade level standards on the NWEA ELA benchmark assessment. (2021) 43.1% of K-8 students met or exceeded grade level standards on the NWEA math benchmark assessment. (2021)	56.40% of K-8 students met or exceeded grade level standards on the winter iReady ELA benchmark assessment. (2022) 44.92% of K-8 students met or exceeded grade level standards on the winter iReady math benchmark assessment. (2022)			The percent of students meeting or exceeding grade level proficiency on the ELA benchmark will increase by 5% The percent of students meeting or exceeding grade level proficiency on the math benchmark will increase by 5%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24

Actions

Action #	Title	Description	Total Funds	Contributing
1.1	Supplemental Academic Support	a) Provide optional support classes (Coops, Learning Center classes) b) Provide optional enrichment classes c) College and career advisors d) Provide parent training to improve at-home instruction	\$1,763,665.00	No
1.2	Targeted Academic Support	a) Provide aides, tutoring as needed b) Provide ELA and math intervention such as SST meetings, tutoring, technology, and intervention curriculum as needed c) Access to an Intervention Specialist and/or SST Coordinator	\$709,585.00	Yes
1.3	Academic Materials	Access to Technology - Provide access to technology by making Chromebooks available to all students in grades 6-12	\$35,000.00	No
1.4	Students with Disabilities	Provide supplemental tutoring (intervention) as needed for our students with disabilities.	\$81,900.00	No
1.5	Data Analysis	a) Measure the percent of our students working at or above grade level proficiency. b) Measure growth of students in our intervention program	\$10,000.00	No

Action #	Title	Description	Total Funds	Contributing
		c) Track how students perform when they have attended FCS for three or more years d) Compare benchmark testing/metrics and state testing to measure the percent of students meeting grade level proficiency		
1.6	Benchmark Assessments	a) Use a benchmark assessment tool to measure growth.	\$20,750.00	Yes
1.7	Additional Funds to Support Academics	Additional funds available to support pupils who qualify as low income, English learners, or foster youth. Funds will support things such as tutoring, bus passes, test fees, school supplies, etc.	\$78,750.00	Yes

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Forest Charter School implemented almost all of the actions in last year's LCAP. We were pleased with our new benchmark system and the data analysis system that allows us to monitor our students' progress with more detail not only for the whole population, but the State identified subgroup populations as well. We also managed to implement a more robust intervention system for students who suffered from learning loss during the pandemic. We offered an online Love and Logic parenting course to all families for free in the Spring of 2022. We have approximately 80 families enrolled in the course, and our goal is to enroll more families beginning in the Fall.

The actions that we were not able to fully implement were aides and online math classes for independent study students in grades 4th - 8th.

Aides - We were unable to hire aides in Truckee for all the positions due to a lack of applicants. We are hopeful that this was impacted by COVID and that we will be able to fill those positions next year.

Online Math Classes - We decided not to run this class mainly due to a lack of interest from the independent study families, but also, after a year of Zooming classes, teachers were not interested in running an online math class. Instead, we told independent study students that they could attend on-campus math labs for help. We also offered tutoring or other intervention services for student needing more support.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Generally, FCS assumes a variance of 10% or more to be a material difference.

Action 1: We shifted three of our highly qualified teacher salaries to intervention as we saw a high need for increased intervention with students.

Action 2: We saw a higher than anticipated need for intervention and tutoring than we originally budgeted for.

An explanation of how effective the specific actions were in making progress toward the goal.

Overall, FCS was very successful identifying and supporting students working below grade level. We accomplished this by providing a variety of intervention support including direct tutoring, intervention curriculum, and the iReady intervention curriculum. An analysis of our benchmark assessments (see iReady data in the 2022-23 LCAP Plan Summary section) shows significant growth among our overall population as well as our identified sub-groups.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Forest Charter School is not planning on any changes to the planned goal, metrics, or desired outcomes. We feel that our program was effective and by continuing with it, we will be able to refine any small issues and improve this service even more.

We are removing the following actions from Goal #1:

1.2 d) - Provide online math classes for independent study students in grades 4-8.

We removed this action because when we explored this option, there was very little interest from our families.

1.1 a) - Provide Highly qualified teachers

1.1 b) - Provide Professional Development opportunities

1.3 a) - Access to Common Core aligned curriculum and materials

We removed these actions because these are part of the regular general program. We are trying to focus the LCAP on supplemental funding and actions.

1.4 - Students with Disabilities - Students with disabilities participate in general education to the maximum extent possible. Educational needs are driven by IEP goals for each student. Centralized programs are available for placement of students with severe special needs who require specialized services.

We removed this statement because it simply summarizes our normal special ed program. We are updating this action to use part of the supplemental funding that is principally directed to provide additional resources for our students with disabilities.

We are changing the baseline data to 2020 for the following Metrics. We made this change because we are unable to get the current year (2022) data until after the board meeting. Therefore, we will compare data from 2021 to our new baseline data from 2020 to show change over time.

Percent of students meeting the UC/CSU Requirement

Percent of students have passed the AP exam with a 3 or higher

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Goals and Actions

Goal

Goal #	Description
2	Forest Charter School will maintain its positive school climate.

An explanation of why the LEA has developed this goal.

Based on family surveys, staff surveys, student interviews, teacher observations, and state statistics FCS has a strong school climate that creates emotional, intellectual and physical safety; the Forest Charter School community wishes to maintain that culture. The actions below will provide Forest Charter the training and the mental health support services to maintain our positive school climate. Further, the metrics will demonstrate the effectiveness of these actions by maintaining our strong pupil engagement and school climate scores.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 5: Pupil Engagement	Attendance rates 98.30% (2020)	Attendance rates 97.56% (2021)			Maintain and attendance rate above 97.5%
DataQuest	Chronic Absenteeism 1.82% (2020)	Chronic Absenteeism 3.87% (2021)			Reduce Chronic Absenteeism to below 3%
CALPADS	Middle school dropout rate: 0.008% (2020)	Middle school dropout rate: 0.015% (2021)			Maintain a Middle school dropout rate of less than 1%
CA School Dashboard	High school dropout rate: 10.2%(2020)	High school dropout rate 13.8%(2021)			Reduce High school dropout rate to below 8%
Local Data	High school graduation rate: 89.8%(2020)	High school graduation rate: 86.2%(2021)			Increase the High school graduation rate to 92%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 6: School Climate	Pupil suspension rate 0% (2020)	Pupil suspension rate 0% (2021)			Maintain a pupil suspension rate of less than 1%
DataQuest	Pupil expulsion rate 0% (2020)	Pupil expulsion rate 0% (2021)			Maintain a pupil expulsion rate of less than 1%
CALPADS					
CA School Dashboard	CHKS Survey: 68% of Parents feel FCS treats all students with respect (2021)	CHKS Survey: 71% of Parents feel FCS treats all students with respect (2022)			CHKS Survey: The percent of Parents who feel FCS treats all students with respect will increase by 5%
CHKS data					
FCSSurvey data	CHKS Survey: 60% of parents feel FCS has adults who really care about students (2021)	CHKS Survey: 65% of parents feel FCS has adults who really care about students (2022)			CHKS Survey: The percent of parents who feel FCS has adults who really care about students will increase by 5%
	FCS Survey: 54% of parents Strongly agreed or agreed, that their child is safe/supervised at the Learning Center - (45% were neutral or did not know) (2021)	FCS Survey: 85% of parents Strongly agreed or agreed, that their child is safe/supervised at the Learning Center - (14% were neutral or did not know) (2022)			FCS Survey: The percent of parents who strongly agree or agree, that their child is safe/supervised at the Learning Center will increase by 10%

Actions

Action #	Title	Description	Total Funds	Contributing
2.1	Professional Development	Provide professional development that focuses on supporting students social emotional learning/needs and promotes understanding the relationship between mental health and academic success	\$7,500.00	No
2.3	Mental Health	a) Maintain mental health counselors to support student's emotional needs b) Hire a part time behavior specialist to support teachers and aides working with high need students	\$35,174.37	Yes

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

All actions and services for this goal were accomplished. We are especially pleased with the work we did around professional development. Based on staff feedback, Forest Charter School (FCS) established a group who were trained in social emotional learning (SEL) and this group provided training and resources for the rest of the staff that they could use with their students. FCS also put a lot of work into updating our safety plan, with a particular focus on our wildfire protocols. We reviewed these changes with the leadership team as well as with the staff.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures and/or Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services.

Generally, FCS assumes a variance of 10% or more to be a material difference.

Action 1: Due to the continuing COVID-19 Pandemic, there were fewer Professional Development opportunities that our staff could take advantage of.

Action 2: Due to the continuing COVID-19 Pandemic, we saw an even greater need for cleaning than originally budgeted for.

Action 3: After our budget was approved, we moved one of our mental health counselors to the JPA's payroll. We still maintained two part-time counselors at our learning centers.

An explanation of how effective the specific actions were in making progress toward the goal.

FCS feels that the specific actions for goal #2 have helped maintain our positive school climate. Based on survey results approximately 87.5% of the parents and 90.4%% of the students feel that the teachers show respect for the students (approximately 8% of the students were neutral). 82.69% of the staff feel that FCS promotes trust and collegiality (11.54% were neutral). This feedback as well as our low suspension/expulsion rate help quantify the strong school climate that is present at FCS.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Added Action 2.3 b - Hire a part time behavior specialist to support teachers working with high needs students
Based on staff feedback, we feel there is a significant need to support students with behavior needs. This will work as an added tool in our intervention process to support these students.

Removed action 2.2 - Maintain and refine safety responsibilities and processes. Maintain safe and clean facilities by hiring janitors and planning for facility repair/maintenance expenses.
This action was removed because it is part of the regular general program. We are trying to focus the LCAP on supplemental funding and actions.

We are changing the baseline data to 2020 for the following Metrics. We made this change because we are unable to get the current year (2022) data until after the board meeting. Therefore, we will compare data from 2021 to our new baseline data from 2020 to show change over time.

Chronic Absenteeism

Middle school dropout rates

A report of the Total Estimated Actual Expenditures for last year's actions may be found in the Annual Update Table. A report of the Estimated Actual Percentages of Improved Services for last year's actions may be found in the Contributing Actions Annual Update Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2022-23]

Projected LCFF Supplemental and/or Concentration Grants	Projected Additional LCFF Concentration Grant (15 percent)
\$602,733	\$0

Required Percentage to Increase or Improve Services for the LCAP Year

Projected Percentage to Increase or Improve Services for the Coming School Year	LCFF Carryover — Percentage	LCFF Carryover — Dollar	Total Percentage to Increase or Improve Services for the Coming School Year
8.01%	0.00%	\$0.00	8.01%

The Budgeted Expenditures for Actions identified as Contributing may be found in the Contributing Actions Table.

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

Forest Charter School has an unduplicated population count of 40.15%, and while many of our goals and actions support the whole school population, they are principally directed to add support to our Foster Youth, English Learners, and Low-Income students. FCS will receive an estimated \$602,733 in supplemental funding generated by the school's low income, Foster Youth, and English Learner population. FCS does not qualify for concentration grant funding. We will also use additional LCFF funding, Expanded Learning Opportunities Grant funding and ESSER III grant funding to supplement services to our unduplicated population.

Goal 1, Action 2: Targeted Academic Supports to increase or improve math and ELA proficiency. Estimated program expenditure \$642,668

- a) Provide aides and additional tutoring as needed
- b) Provide ELA and math intervention such as SST meetings, tutoring, technology, and intervention curriculum as needed
- c) Access to an Intervention Specialist and/or SST Coordinator

After assessing the needs, conditions, and circumstances of our students, FCS determined that additional tutoring, aides, intervention, and classes will be the most useful tool in increasing math and ELA proficiency. FCS has focused on increased tutoring and intervention and we have seen progressive results in benchmark test scores.

Our low-income population benefited the most from these tools as demonstrated by our benchmark scores.

Percent of students testing proficient based on our local benchmark tool (iReady)

Reading: Fall 60% - Winter 65.22%

Math: Fall 18.14% - Winter 26.45%

This action impacts the entire school population, but is principally directed towards our foster youth, English learners, and low-income students. Although many students struggle academically, our foster youth, English learners, and low income students often have circumstances that further impact their ability to succeed academically.

Goal 1, Action 6: Benchmark Assessments. Estimated program expenditure \$20,750

a) Use a benchmark assessment tool to measure growth.

After assessing the needs, conditions, and circumstances of our students, FCS determined that using a Benchmark assessment tool that is connected to a curriculum piece will help measure and monitor student proficiency levels in ELA and math so that we know how to support students in increasing their understanding.

This action is principally directed toward our unduplicated student population. While all students will be assessed using our benchmark program, we will target our unduplicated students so we can better target how we work with them to improve their academics.

Goal 2, Action 3: Mental Health. Estimated program expenditure \$35,174.37

After assessing the needs, conditions, and circumstances of our students, FCS determined that maintaining two part time mental health counselors will continue to support student's emotional needs. While our Mental Health Counselors support all students, it is our Foster Youth, English Learners, and low-income students who often struggle the most. Our counselors will prioritize availability to those students.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Forest Charter School anticipates expending \$2,742,324.30, which represents approximately 34% of total LCFF funding expected in the 2022-2023 school year. Based on stakeholder feedback, there is a clear desire for academic intervention, especially in Math and ELA, to support students who are behind academically.

The proposed use of our supplemental funds will be principally directed toward providing increased and improved Math and ELA interventions and support. Due to the nature of our personalized learning program, we have found that the most effective use of these funds is to collaborate with an intervention specialist, along with the Supervising Teacher, to enhance our ability to individualize the intervention process. Further, we have established funds for low-income students to provide additional academic tutoring or other supports as needed. We believe that this approach will have the greatest impact on our low-income population and is the most effective use of these funds. These funds will directly support our low-income population through ELA and Math intervention, academic tutoring opportunities, additional curriculum and materials, test fees, etc.

Additionally, Forest Charter plans to use additional ELO and ESSER funds to support students who have suffered from learning loss due to the Covid-19 pandemic.

Goal 1, Action 7: Additional Funds to Support Academics. Estimated program expenditure \$78,750

After assessing the needs, conditions, and circumstances of our students, FCS determined that by offering additional funds to support academics to our unduplicated population, we can ensure that they have the materials and resources needed to support their education.

These additional funds are specifically held for our unduplicated students and will support things such as additional tutoring, bus passes, test fees, and school supplies.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

Forest Charter School does not recieve concentration grant funding.

Staff-to-student ratios by type of school and concentration of unduplicated students	Schools with a student concentration of 55 percent or less	Schools with a student concentration of greater than 55 percent
Staff-to-student ratio of classified staff providing direct services to students		
Staff-to-student ratio of certificated staff providing direct services to students		

2022-23 Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$2,619,657.37	\$122,667.00			\$2,742,324.37	\$2,532,824.37	\$209,500.00

Goal	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1.1	Supplemental Academic Support	All	\$1,756,165.00	\$7,500.00			\$1,763,665.00
1	1.2	Targeted Academic Support	English Learners Foster Youth Low Income	\$642,668.00	\$66,917.00			\$709,585.00
1	1.3	Academic Materials	All	\$25,000.00	\$10,000.00			\$35,000.00
1	1.4	Students with Disabilities	Students with Disabilities	\$81,900.00				\$81,900.00
1	1.5	Data Analysis	All		\$10,000.00			\$10,000.00
1	1.6	Benchmark Assessments	English Learners Foster Youth Low Income		\$20,750.00			\$20,750.00
1	1.7	Additional Funds to Support Academics	English Learners Foster Youth Low Income	\$78,750.00				\$78,750.00
2	2.1	Professional Development	All		\$7,500.00			\$7,500.00
2	2.3	Mental Health	English Learners Foster Youth Low Income	\$35,174.37				\$35,174.37

2022-23 Contributing Actions Table

1. Projected LCFF Base Grant	2. Projected LCFF Supplemental and/or Concentration Grants	3. Projected Percentage to Increase or Improve Services for the Coming School Year (2 divided by 1)	LCFF Carryover — Percentage (Percentage from Prior Year)	Total Percentage to Increase or Improve Services for the Coming School Year (3 + Carryover %)	4. Total Planned Contributing Expenditures (LCFF Funds)	5. Total Planned Percentage of Improved Services (%)	Planned Percentage to Increase or Improve Services for the Coming School Year (4 divided by 1, plus 5)	Totals by Type	Total LCFF Funds
\$7,520,072	\$602,733	8.01%	0.00%	8.01%	\$756,592.37	0.00%	10.06 %	Total:	\$756,592.37
								LEA-wide Total:	\$756,592.37
								Limited Total:	\$0.00
								Schoolwide Total:	\$0.00

Goal	Action #	Action Title	Contributing to Increased or Improved Services?	Scope	Unduplicated Student Group(s)	Location	Planned Expenditures for Contributing Actions (LCFF Funds)	Planned Percentage of Improved Services (%)
1	1.2	Targeted Academic Support	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$642,668.00	
1	1.6	Benchmark Assessments	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools		
1	1.7	Additional Funds to Support Academics	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$78,750.00	
2	2.3	Mental Health	Yes	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$35,174.37	

2021-22 Annual Update Table

Totals	Last Year's Total Planned Expenditures (Total Funds)	Total Estimated Expenditures (Total Funds)
Totals	\$5,511,917.00	\$5,173,694.00

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)
1	1.1	General Academic Support	No	\$3,809,617.00	\$3,306,712
1	1.2	Targeted Academic Support	Yes	\$457,881.00	584,411
1	1.3	Academic Materials	No	\$239,000.00	\$267,983
1	1.4	Students with Disabilities	No	\$729,050.00	\$729,050
1	1.5	Data Analysis	No	\$10,000.00	\$10,000
1	1.6	Benchmark Assessments	Yes	\$23,750.00	\$23,750.00
1	1.7	Additional Funds to Support Academics	Yes	\$100,500.00	\$103,957
2	2.1	Professional Development	No	\$7,500.00	\$4,107
2	2.2	Safety	No	\$77,242.00	\$111,004
2	2.3	Mental Health	Yes	\$57,377.00	\$32,720

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Planned Expenditures (Total Funds)	Estimated Actual Expenditures (Input Total Funds)

2021-22 Contributing Actions Annual Update Table

6. Estimated LCFF Supplemental and/or Concentration Grants (Input Dollar Amount)	4. Total Planned Contributing Expenditures (LCFF Funds)	7. Total Estimated Expenditures for Contributing Actions (LCFF Funds)	Difference Between Planned and Estimated Expenditures for Contributing Actions (Subtract 7 from 4)	5. Total Planned Percentage of Improved Services (%)	8. Total Estimated Percentage of Improved Services (%)	Difference Between Planned and Estimated Percentage of Improved Services (Subtract 5 from 8)
\$543,327	\$639,508.00	\$1,601,082.47	(\$961,574.47)	0.00%	0.00%	0.00%

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributing to Increased or Improved Services?	Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)	Estimated Actual Expenditures for Contributing Actions (Input LCFF Funds)	Planned Percentage of Improved Services	Estimated Actual Percentage of Improved Services (Input Percentage)
1	1.2	Targeted Academic Support	Yes	\$457,881.00	\$1,440,655.13		
1	1.6	Benchmark Assessments	Yes	\$23,750.00	\$23,750.00		
1	1.7	Additional Funds to Support Academics	Yes	\$100,500.00	\$103,957		
2	2.3	Mental Health	Yes	\$57,377.00	\$32,720.34		

2021-22 LCFF Carryover Table

9. Estimated Actual LCFF Base Grant (Input Dollar Amount)	6. Estimated Actual LCFF Supplemental and/or Concentration Grants	LCFF Carryover — Percentage (Percentage from Prior Year)	10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)	7. Total Estimated Actual Expenditures for Contributing Actions (LCFF Funds)	8. Total Estimated Actual Percentage of Improved Services (%)	11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)	12. LCFF Carryover — Dollar Amount (Subtract 11 from 10 and multiply by 9)	13. LCFF Carryover — Percentage (12 divided by 9)
\$6,582,608	\$543,327	8.25%	16.50%	\$1,601,082.47	0.00%	24.32%	\$0.00	0.00%

Instructions

[Plan Summary](#)

[Engaging Educational Partners](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

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

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires local educational agencies (LEAs) to engage their local educational partners in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have 10 state priorities). LEAs document the results of this planning process in the LCAP using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] Section 52064[e][1]). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. LEAs should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Engagement of Educational Partners:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful engagement (EC Section 52064[e][1]). Local educational partners possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - o Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC Section 52064[b][4-6]).
 - o Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC sections 52064[b][1] and [2]).
 - o Annually reviewing and updating the LCAP to reflect progress toward the goals (EC Section 52064[b][7]).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with educational partners that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a tool for engaging educational partners.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for educational partners and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing for students in transitional kindergarten through grade twelve (TK–12), but also allow educational partners to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse educational partners and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and educational partner engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard (Dashboard), how is the LEA using its budgetary resources to respond to TK–12 student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics and actions that the LEA believes, based on input gathered from educational partners, research, and experience, will have the biggest impact on behalf of its TK–12 students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the LEA, its schools, and its students in grades TK–12, as applicable to the LEA. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, input from educational partners, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? An LEA that is required to include a goal to address one or more consistently low-performing student groups or low-performing schools must identify that it is required to include this goal and must also identify the applicable student group(s) and/or school(s). Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Engaging Educational Partners

Purpose

Significant and purposeful engagement of parents, students, educators, and other educational partners, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (EC Section 52064[e][1]). Engagement of educational partners is an ongoing, annual process.

This section is designed to reflect how the engagement of educational partners influenced the decisions reflected in the adopted LCAP. The goal is to allow educational partners that participated in the LCAP development process and the broader public understand how the LEA engaged educational partners and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the educational partners that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP.

Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for engagement of educational partners in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the process used to engage educational partners and how this engagement was considered before finalizing the LCAP.”

Describe the engagement process used by the LEA to involve educational partners in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required educational partners as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with educational partners. A response may also include information about an LEA’s philosophical approach to engaging its educational partners.

Prompt 2: “A summary of the feedback provided by specific educational partners.”

Describe and summarize the feedback provided by specific educational partners. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from educational partners.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific input from educational partners.”

A sufficient response to this prompt will provide educational partners and the public with clear, specific information about how the engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the educational partner feedback described in response to Prompt 2. This may include a description of how the LEA prioritized requests of educational partners within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by educational partner input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions

- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures
- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to educational partners what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to educational partners and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with educational partners. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with educational partners, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Required Goals

In general, LEAs have flexibility in determining what goals to include in the LCAP and what those goals will address; however, beginning with the development of the 2022–23 LCAP, LEAs that meet certain criteria are required to include a specific goal in their LCAP.

Consistently low-performing student group(s) criteria: An LEA is eligible for Differentiated Assistance for three or more consecutive years based on the performance of the same student group or groups in the Dashboard. A list of the LEAs required to include a goal in the LCAP based on student group performance, and the student group(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Consistently low-performing student group(s) goal requirement:** An LEA meeting the consistently low-performing student group(s) criteria must include a goal in its LCAP focused on improving the performance of the student group or groups that led to the LEA's eligibility for Differentiated

Assistance. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, this student group or groups. An LEA required to address multiple student groups is not required to have a goal to address each student group; however, each student group must be specifically addressed in the goal. This requirement may not be met by combining this required goal with another goal.

- **Goal Description:** Describe the outcomes the LEA plans to achieve to address the needs of, and improve outcomes for, the student group or groups that led to the LEA's eligibility for Differentiated Assistance.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the student group(s) that lead to the LEA being required to develop this goal, how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the student group(s), and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes identified in the goal description.

Low-performing school(s) criteria: The following criteria only applies to a school district or COE with two or more schools; it does not apply to a single-school district. A school district or COE has one or more schools that, for two consecutive years, received the two lowest performance levels on all but one of the state indicators for which the school(s) receive performance levels in the Dashboard and the performance of the "All Students" student group for the LEA is at least one performance level higher in all of those indicators. A list of the LEAs required to include a goal in the LCAP based on school performance, and the school(s) that lead to identification, may be found on the CDE's Local Control Funding Formula web page at <https://www.cde.ca.gov/fg/aa/lc/>.

- **Low-performing school(s) goal requirement:** A school district or COE meeting the low-performing school(s) criteria must include a goal in its LCAP focusing on addressing the disparities in performance between the school(s) and the LEA as a whole. This goal must include metrics, outcomes, actions, and expenditures specific to addressing the needs of, and improving outcomes for, the students enrolled at the low-performing school or schools. An LEA required to address multiple schools is not required to have a goal to address each school; however, each school must be specifically addressed in the goal. This requirement may not be met by combining this goal with another goal.
- **Goal Description:** Describe what outcomes the LEA plans to achieve to address the disparities in performance between the students enrolled at the low-performing school(s) and the students enrolled at the LEA as a whole.
- **Explanation of why the LEA has developed this goal:** Explain why the LEA is required to develop this goal, including identifying the schools(s) that lead to the LEA being required to develop this goal; how the actions and associated metrics included in this goal differ from previous efforts to improve outcomes for the school(s); and why the LEA believes the actions, metrics, and expenditures included in this goal will help achieve the outcomes for students enrolled at the low-performing school or schools identified in the goal description.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g., high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–21 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g., graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023–24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023–24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 or when adding a new metric.

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the action tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (**Note:** for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year.

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures and between the Planned Percentages of Improved Services and Estimated Actual Percentages of Improved Services, as applicable. Minor variances in expenditures or percentages do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for educational partners. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

Purpose

A well-written Increased or Improved Services section provides educational partners with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improve services for its unduplicated students in grades TK–12 as compared to all students in grades TK–12, as applicable, and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of educational partners to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

Projected LCFF Supplemental and/or Concentration Grants: Specify the amount of LCFF supplemental and concentration grant funds the LEA estimates it will receive in the coming year based on the number and concentration of low income, foster youth, and English learner students.

Projected Additional LCFF Concentration Grant (15 percent): Specify the amount of additional LCFF concentration grant add-on funding, as described in EC Section 42238.02, that the LEA estimates it will receive in the coming year.

Projected Percentage to Increase or Improve Services for the Coming School Year: Specify the estimated percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

LCFF Carryover — Percentage: Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).

LCFF Carryover — Dollar: Specify the LCFF Carryover — Dollar amount identified in the LCFF Carryover Table. If a carryover amount is not identified in the LCFF Carryover Table, specify an amount of zero (\$0).

Total Percentage to Increase or Improve Services for the Coming School Year: Add the Projected Percentage to Increase or Improve Services for the Coming School Year and the Proportional LCFF Required Carryover Percentage and specify the percentage. This is the LEAs percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year, as calculated pursuant to 5 CCR Section 15496(a)(7).

Required Descriptions:

For each action being provided to an entire school, or across the entire school district or COE, an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA's goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7 percent lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action[s])

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100 percent attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55 percent: For school districts with an unduplicated pupil percentage of 55 percent or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55 percent: For school districts with an unduplicated pupil percentage of less than 55 percent, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40 percent or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40 percent enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement, whether they are provided on an LEA-wide or schoolwide basis or provided on a limited basis to unduplicated students. A limited action is an action that only serves foster youth, English learners, and/or low-income students. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

For any action contributing to meeting the increased or improved services requirement that is associated with a Planned Percentage of Improved Services in the Contributing Summary Table rather than an expenditure of LCFF funds, describe the methodology that was used to determine the contribution of the action towards the proportional percentage. See the instructions for determining the Planned Percentage of Improved Services for information on calculating the Percentage of Improved Services.

A description of the plan for how the additional concentration grant add-on funding identified above will be used to increase the number of staff providing direct services to students at schools that have a high concentration (above 55 percent) of foster youth, English learners, and low-income students, as applicable.

An LEA that receives the additional concentration grant add-on described in EC Section 42238.02 is required to demonstrate how it is using these funds to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent as compared to the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is equal to or less than 55 percent. The staff who provide direct services to students must be certificated staff and/or classified staff employed by the LEA; classified staff includes custodial staff.

Provide the following descriptions, as applicable to the LEA:

An LEA that does not receive a concentration grant or the concentration grant add-on must indicate that a response to this prompt is not applicable.

Identify the goal and action numbers of the actions in the LCAP that the LEA is implementing to meet the requirement to increase the number of staff who provide direct services to students at schools with an enrollment of unduplicated students that is greater than 55 percent.

An LEA that does not have comparison schools from which to describe how it is using the concentration grant add-on funds, such as an LEA that only has schools with an enrollment of unduplicated students that is greater than 55 percent, must describe how it is using the funds to increase the number of credentialed staff, classified staff, or both, including custodial staff, who provide direct services to students at selected schools and the criteria used to determine which schools require additional staffing support.

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

Complete the table as follows:

- Provide the staff-to-student ratio of classified staff providing direct services to students with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of classified staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of full time equivalent (FTE) staff and the number of enrolled students as counted on the first Wednesday in October of each year.
- Provide the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is 55 percent or less and the staff-to-student ratio of certificated staff providing direct services to students at schools with a concentration of unduplicated students that is greater than 55 percent, as applicable to the LEA. The LEA may group its schools by grade span (Elementary, Middle/Junior High, and High Schools), as applicable to the LEA. The staff-to-student ratio must be based on the number of FTE staff and the number of enrolled students as counted on the first Wednesday in October of each year.

Action Tables

Complete the Data Entry Table for each action in the LCAP. The information entered into this table will automatically populate the other Action Tables. Information is only entered into the Data Entry Table, the Annual Update Table, the Contributing Actions Annual Update Table, and the LCFF Carryover Table. With the exception of the Data Entry Table, the word “input” has been added to column headers to aid in identifying the column(s) where information will be entered. Information is not entered on the remaining Action tables.

The following tables are required to be included as part of the LCAP adopted by the local governing board or governing body:

- Table 1: Total Planned Expenditures Table (for the coming LCAP Year)

- Table 2: Contributing Actions Table (for the coming LCAP Year)
- Table 3: Annual Update Table (for the current LCAP Year)
- Table 4: Contributing Actions Annual Update Table (for the current LCAP Year)
- Table 5: LCFF Carryover Table (for the current LCAP Year)

Note: The coming LCAP Year is the year that is being planned for, while the current LCAP year is the current year of implementation. For example, when developing the 2022–23 LCAP, 2022–23 will be the coming LCAP Year and 2021–22 will be the current LCAP Year.

Data Entry Table

The Data Entry Table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included. In the Data Entry Table, input the following information for each action in the LCAP for that applicable LCAP year:

- **LCAP Year:** Identify the applicable LCAP Year.
- **1. Projected LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the coming school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

See *EC* sections 2574 (for COEs) and 42238.02 (for school districts and charter schools), as applicable, for LCFF apportionment calculations.

- **2. Projected LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will receive on the basis of the number and concentration of unduplicated students for the coming school year.
- **3. Projected Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected LCFF Base Grant and the Projected LCFF Supplemental and/or Concentration Grants, pursuant to 5 CCR Section 15496(a)(8). This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the coming LCAP year.
- **LCFF Carryover — Percentage:** Specify the LCFF Carryover — Percentage identified in the LCFF Carryover Table from the prior LCAP year. If a carryover percentage is not identified in the LCFF Carryover Table, specify a percentage of zero (0.00%).
- **Total Percentage to Increase or Improve Services for the Coming School Year:** This percentage will not be entered; it is calculated based on the Projected Percentage to Increase or Improve Services for the Coming School Year and the LCFF Carryover —

Percentage. This is the percentage by which the LEA must increase or improve services for unduplicated pupils as compared to the services provided to all students in the coming LCAP year.

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All," or by entering a specific student group or groups.
- **Contributing to Increased or Improved Services?:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
 - o **Scope:** The scope of an action may be LEA-wide (i.e., districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
 - o **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
 - o **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools." If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans." Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades transitional kindergarten through grade five), as appropriate.
- **Time Span:** Enter "ongoing" if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter "1 Year," or "2 Years," or "6 Months."
- **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
- **Total Non-Personnel:** This amount will be automatically calculated based on information provided in the Total Personnel column and the Total Funds column.

- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA's total LCFF target (i.e., base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
 - o **Note:** For an action to contribute towards meeting the increased or improved services requirement it must include some measure of LCFF funding. The action may also include funding from other sources, however the extent to which an action contributes to meeting the increased or improved services requirement is based on the LCFF funding being used to implement the action.
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.
- **Planned Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis to unduplicated students, and that does not have funding associated with the action, enter the planned quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%). A limited action is an action that only serves foster youth, English learners, and/or low-income students.
 - o As noted in the instructions for the Increased or Improved Services section, when identifying a Planned Percentage of Improved Services, the LEA must describe the methodology that it used to determine the contribution of the action towards the proportional percentage. The percentage of improved services for an action corresponds to the amount of LCFF funding that the LEA estimates it would expend to implement the action if it were funded.

For example, an LEA determines that there is a need to analyze data to ensure that instructional aides and expanded learning providers know what targeted supports to provide to students who are foster youth. The LEA could implement this action by hiring additional staff to collect and analyze data and to coordinate supports for students, which the LEA estimates would cost \$165,000. Instead, the LEA chooses to utilize a portion of existing staff time to analyze data relating to students who are foster youth. This analysis will then be shared with site principals who will use the data to coordinate services provided by instructional assistants and expanded learning providers to target support to students. In this example, the LEA would divide the estimated cost of \$165,000 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Planned Percentage of Improved Service for the action.

Contributing Actions Table

As noted above, information will not be entered in the Contributing Actions Table; however, the ‘Contributing to Increased or Improved Services?’ column will need to be checked to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses.

Annual Update Table

In the Annual Update Table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Estimated Actual Expenditures:** Enter the total estimated actual expenditures to implement this action, if any.

Contributing Actions Annual Update Table

In the Contributing Actions Annual Update Table, check the ‘Contributing to Increased or Improved Services?’ column to ensure that only actions with a “Yes” are displaying. If actions with a “No” are displayed or if actions that are contributing are not displaying in the column, use the drop-down menu in the column header to filter only the “Yes” responses. Provide the following information for each contributing action in the LCAP for the relevant LCAP year:

- **6. Estimated Actual LCFF Supplemental and/or Concentration Grants:** Provide the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- **Estimated Actual Expenditures for Contributing Actions:** Enter the total estimated actual expenditure of LCFF funds used to implement this action, if any.
- **Estimated Actual Percentage of Improved Services:** For any action identified as contributing, being provided on a Limited basis only to unduplicated students, and that does not have funding associated with the action, enter the total estimated actual quality improvement anticipated for the action as a percentage rounded to the nearest hundredth (0.00%).
 - o Building on the example provided above for calculating the Planned Percentage of Improved Services, the LEA in the example implements the action. As part of the annual update process, the LEA reviews implementation and student outcome data and determines that the action was implemented with fidelity and that outcomes for foster youth students improved. The LEA reviews the original estimated cost for the action and determines that had it hired additional staff to collect and analyze data and to coordinate supports for students that estimated actual cost would have been \$169,500 due to a cost of living adjustment. The LEA would divide the estimated actual cost of \$169,500 by the amount of LCFF Funding identified in the Data Entry Table and then convert the quotient to a percentage. This percentage is the Estimated Actual Percentage of Improved Services for the action.

LCFF Carryover Table

- **9. Estimated Actual LCFF Base Grant:** Provide the total amount of LCFF funding the LEA estimates it will receive for the current school year, excluding the supplemental and concentration grants and the add-ons for the Targeted Instructional Improvement Grant Program and the Home to School Transportation Program, pursuant to 5 CCR Section 15496(a)(8).

- **10. Total Percentage to Increase or Improve Services for the Current School Year:** This percentage will not be entered. The percentage is calculated based on the amounts of the Estimated Actual LCFF Base Grant (9) and the Estimated Actual LCFF Supplemental and/or Concentration Grants (6), pursuant to 5 CCR Section 15496(a)(8), plus the LCFF Carryover – Percentage from the prior year. This is the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the current LCAP year.

Calculations in the Action Tables

To reduce the duplication of effort of LEAs, the Action Tables include functionality such as pre-population of fields and cells based on the information provided in the Data Entry Table, the Annual Update Summary Table, and the Contributing Actions Table. For transparency, the functionality and calculations used are provided below.

Contributing Actions Table

- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - o This amount is the total of the Planned Expenditures for Contributing Actions (LCFF Funds) column
- 5. Total Planned Percentage of Improved Services
 - o This percentage is the total of the Planned Percentage of Improved Services column
- Planned Percentage to Increase or Improve Services for the coming school year (4 divided by 1, plus 5)
 - o This percentage is calculated by dividing the Total Planned Contributing Expenditures (4) by the Projected LCFF Base Grant (1), converting the quotient to a percentage, and adding it to the Total Planned Percentage of Improved Services (5).

Contributing Actions Annual Update Table

Pursuant to *EC* Section 42238.07(c)(2), if the Total Planned Contributing Expenditures (4) is less than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the LEA is required to calculate the difference between the Total Planned Percentage of Improved Services (5) and the Total Estimated Actual Percentage of Improved Services (7). If the Total Planned Contributing Expenditures (4) is equal to or greater than the Estimated Actual LCFF Supplemental and Concentration Grants (6), the Difference Between Planned and Estimated Actual Percentage of Improved Services will display “Not Required.”

- 6. Estimated Actual LCFF Supplemental and Concentration Grants
 - o This is the total amount of LCFF supplemental and concentration grants the LEA estimates it will actually receive based on of the number and concentration of unduplicated students in the current school year.
- 4. Total Planned Contributing Expenditures (LCFF Funds)
 - o This amount is the total of the Last Year's Planned Expenditures for Contributing Actions (LCFF Funds)

- 7. Total Estimated Actual Expenditures for Contributing Actions
 - o This amount is the total of the Estimated Actual Expenditures for Contributing Actions (LCFF Funds)
- Difference Between Planned and Estimated Actual Expenditures for Contributing Actions (Subtract 7 from 4)
 - o This amount is the Total Estimated Actual Expenditures for Contributing Actions (7) subtracted from the Total Planned Contributing Expenditures (4)
- 5. Total Planned Percentage of Improved Services (%)
 - o This amount is the total of the Planned Percentage of Improved Services column
- 8. Total Estimated Actual Percentage of Improved Services (%)
 - o This amount is the total of the Estimated Actual Percentage of Improved Services column
- Difference Between Planned and Estimated Actual Percentage of Improved Services (Subtract 5 from 8)
 - o This amount is the Total Planned Percentage of Improved Services (5) subtracted from the Total Estimated Actual Percentage of Improved Services (8)

LCFF Carryover Table

- 10. Total Percentage to Increase or Improve Services for the Current School Year (6 divided by 9 + Carryover %)
 - o This percentage is the Estimated Actual LCFF Supplemental and/or Concentration Grants (6) divided by the Estimated Actual LCFF Base Grant (9) plus the LCFF Carryover – Percentage from the prior year.
- 11. Estimated Actual Percentage of Increased or Improved Services (7 divided by 9, plus 8)
 - o This percentage is the Total Estimated Actual Expenditures for Contributing Actions (7) divided by the LCFF Funding (9), then converting the quotient to a percentage and adding the Total Estimated Actual Percentage of Improved Services (8).
- 12. LCFF Carryover — Dollar Amount LCFF Carryover (Subtract 11 from 10 and multiply by 9)
 - o If the Estimated Actual Percentage of Increased or Improved Services (11) is less than the Estimated Actual Percentage to Increase or Improve Services (10), the LEA is required to carry over LCFF funds.

The amount of LCFF funds is calculated by subtracting the Estimated Actual Percentage to Increase or Improve Services (11) from the Estimated Actual Percentage of Increased or Improved Services (10) and then multiplying by the Estimated Actual LCFF Base Grant (9). This amount is the amount of LCFF funds that is required to be carried over to the coming year.

- 13. LCFF Carryover — Percentage (12 divided by 9)
 - o This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year. The percentage is calculated by dividing the LCFF Carryover (12) by the LCFF Funding (9).

California Department of Education
January 2022

2020 Exempt Org. Return
prepared for:

Forest Charter School
470 Searls Avenue
Nevada City, CA 95959

Scinto Group, LLP
PO Box 1797
Grass Valley, CA 95945

Return of Organization Exempt From Income Tax

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

2020

Department of the Treasury
Internal Revenue ServiceDo 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.Open to Public
Inspection

A For the 2020 calendar year, or tax year beginning 7/01, 2020, and ending 6/30, 2021

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 \$ 8,437,100.

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 ☐ 527J Website: www.forestcharter.com

H(c) Group exemption number ▶

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	5
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	93
6	Total number of volunteers (estimate if necessary)	6	200
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

	Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	
9	Program service revenue (Part VIII, line 2g)	
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,179,369.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	22,221.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	25,645.
		8,541,643.
		8,437,100.

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
14	Benefits paid to or for members (Part IX, column (A), line 4)	
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,893,358.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	5,791,935.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,443,758.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,621,940.
19	Revenue less expenses. Subtract line 18 from line 12	8,337,116.
		8,413,875.
		204,527.
		23,225.

	Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	
21	Total liabilities (Part X, line 26)	2,825,151.
		2,876,225.
		782,134.
		809,983.
22	Net assets or fund balances. Subtract line 21 from line 20	2,043,017.
		2,066,242.

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

Date

Meshawn Simmons
Type or print name and title

CFO

Paid
Preparer
Use Only

Print/Type preparer's name

David Scinto

Date

5/16/2022

Check ☒ if PTIN

self-employed P00171861

Firm's name ▶ Scinto Group, LLP

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 01/19/21

Form 990 (2020)

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)? If 'Yes,' complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors See instructions?	2	X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I	3	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? If 'Yes,' complete Schedule C, Part II	4	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? If 'Yes,' complete Schedule C, Part III	5	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? If 'Yes,' complete Schedule D, Part I	6	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? If 'Yes,' complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III	8	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? If 'Yes,' complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If 'Yes,' complete Schedule D, Part V	10	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? If 'Yes,' complete Schedule D, Part VI	11a 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? If 'Yes,' complete Schedule D, Part VII	11b	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? If 'Yes,' complete Schedule D, Part VIII	11c	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? If 'Yes,' complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	11e	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)? If 'Yes,' complete Schedule D, Part X	11f	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI and XII	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	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? If 'Yes,' complete Schedule F, Parts I and IV	14b	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? If 'Yes,' complete Schedule F, Parts II and IV	15	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? If 'Yes,' complete Schedule F, Parts III and IV	16	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? If 'Yes,' complete Schedule G, Part I See instructions	17	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? If 'Yes,' complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H	20a	X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
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? If 'Yes,' complete Schedule I, Parts I and II	21	X

BAA

TEEA0103L 10/07/20

Form 990 (2020)

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
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d 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
25b 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):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If 'Yes,' complete Schedule L, Part IV.		X
28b A family member of any individual described in line 28a? If 'Yes,' complete Schedule L, Part IV.		X
28c 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
35b 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 Compliance

Check 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.		
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X

BAA

TEEA0104L 10/07/20

Form 990 (2020)

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 93		
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. 1 a 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. 1 b 5		
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	
<i>If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions).</i>		
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				146,882.	0.	43,253.
(2) Meshawn Simmons CFO	40 0	X		X				90,151.	0.	27,845.
(3) Tita Fowler Secretary	40 0	X		X				67,927.	0.	17,916.
(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) Cheryl Knight Parent Rep.	5 0	X						0.	0.	0.
(8) Dylan Hendricks Parent Rep.	5 0	X						0.	0.	0.
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

BAA

TEEA0107L 10/07/20

Form 990 (2020)

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			
(15) -----	-----								
(16) -----	-----								
(17) -----	-----								
(18) -----	-----								
(19) -----	-----								
(20) -----	-----								
(21) -----	-----								
(22) -----	-----								
(23) -----	-----								
(24) -----	-----								
(25) -----	-----								
1 b Subtotal							304,960.	0.	89,014.
c Total from continuation sheets to Part VII, Section A							0.	0.	0.
d Total (add lines 1b and 1c)							304,960.	0.	89,014.

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>	Business Code	8,389,234.	8,389,234.	
b -----						
c -----						
d -----						
e -----						
f All other program service revenue...						
g Total. Add lines 2a-2f.....			8,389,234.			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts).....		22,221.		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties.....					
	6 a Gross rents.....	(i) Real (ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss).....					
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses					
	c Gain or (loss).....					
	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.....					
	b Less: direct expenses.....					
	c Net income or (loss) from fundraising events.....					
	9 a Gross income from gaming activities. See Part IV, line 19.....					
b Less: direct expenses.....						
c Net income or (loss) from gaming activities.....						
10 a Gross sales of inventory, less..... returns and allowances.....						
b Less: cost of goods sold....						
c Net income or (loss) from sales of inventory.....						
Miscellaneous Revenue	11 a <u>Other Revenue</u>	Business Code	25,645.	25,645.		
	b -----					
	c -----					
	d All other revenue.....					
	e Total. Add lines 11a-11d.....		25,645.			
	12 Total revenue. See instructions.....		8,437,100.	8,414,879.	0.	22,221.

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.	3,460,664.	2,853,982.	606,682.	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.	860,296.	127,439.	732,857.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	1,022,398.	721,102.	301,296.	
9 Other employee benefits.	333,461.	230,497.	102,964.	
10 Payroll taxes.	115,116.	52,391.	62,725.	
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.				
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.	1,094.	1,094.		
23 Insurance.	29,283.	26,355.	2,928.	
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 Professional Services	1,513,020.	1,298,099.	214,921.	
b Books, Materials and Supplies	451,174.	428,769.	22,405.	
c Facilities expense	431,926.	365,964.	65,962.	
d Authorized Agency expense	148,928.	134,036.	14,892.	
e All other expenses.	46,515.		46,515.	
25 Total functional expenses. Add lines 1 through 24e.	8,413,875.	6,239,728.	2,174,147.	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 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	8,437,100.
2	Total expenses (must equal Part IX, column (A), line 25).	2	8,413,875.
3	Revenue less expenses. Subtract line 2 from line 1.	3	23,225.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)).	4	2,043,017.
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	2,066,242.

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.		
2 a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
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		
2 b Were the organization's financial statements audited by an independent accountant?	X	
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		
2 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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3 a 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?	X	
3 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.	X	

BAA

TEEA0112L 10/19/20

Form 990 (2020)

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

2020

**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						

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

TEEA0401L 09/14/20

Schedule A (Form 990 or 990-EZ) 2020

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 5 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 2020 (line 6, column (f), divided by line 11, column (f)).	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test—2020. 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—2019. 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—2020. 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—2019. 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. ▶ ☐		

BAA

Schedule A (Form 990 or 990-EZ) 2020

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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 5 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 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33-1/3% support tests—2020. 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—2019. 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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 line 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.)		

BAA

TEEA0404L 01/20/21

Schedule A (Form 990 or 990-EZ) 2020

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 lines 11b and 11c below, the governing body of a supported organization?

b A family member of a person described in line 11a above?

c A 35% controlled entity of a person described in line 11a or 11b above? If 'Yes' to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 officers, 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 line 2, above, 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 governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b 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 line 2a, above, 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 lines 3a and 3b 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? If 'Yes' or 'No,' 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 0.015 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 0.035.	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 0.85 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).		

BAA

Schedule A (Form 990 or 990-EZ) 2020

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	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required — provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9 Distributable amount for 2020 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E — Distribution Allocations (see instructions)

	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required — explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015.....			
b From 2016.....			
c From 2017.....			
d From 2018.....			
e From 2019.....			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, 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 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016.....			
b Excess from 2017.....			
c Excess from 2018.....			
d Excess from 2019.....			
e Excess from 2020.....			

BAA

Schedule A (Form 990 or 990-EZ) 2020

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 D
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Financial Statements

► Complete if the organization answered 'Yes' on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Employer identification number

Forest Charter School

45-4822385

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....		
2 Aggregate value of contributions to (during year).....		
3 Aggregate value of grants from (during year).....		
4 Aggregate value at end of year.....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?.....	☐ Yes	☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?.....	☐ Yes	☐ No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements.....	2 a
b Total acreage restricted by conservation easements.....	2 b
c Number of conservation easements on a certified historic structure included in (a).....	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register.....	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?..... ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?..... ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1..... ► \$

(ii) Assets included in Form 990, Part X..... ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1..... ► \$

b Assets included in Form 990, Part X..... ► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

☐ a Public exhibition

☐ b Scholarly research

☐ c Preservation for future generations

☐ d Loan or exchange program

☐ e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance.....	1 c
d Additions during the year.....	1 d
e Distributions during the year.....	1 e
f Ending balance.....	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII. ☐

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance.....					
b Contributions.....					
c Net investment earnings, gains, and losses.....					
d Grants or scholarships.....					
e Other expenditures for facilities and programs.....					
f Administrative expenses.....					
g End of year balance.....					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ %

b Permanent endowment ▶ %

c Term endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations.....

(ii) Related organizations.....

b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?.....

	Yes	No
3a(i)		
3a(ii)		
3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land.....				
b Buildings.....				
c Leasehold improvements.....				
d Equipment.....				
e Other.....		16,414.	1,368.	15,046.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				15,046.

BAA

Schedule D (Form 990) 2020

Part VII Investments – Other Securities.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) ...		

Part VIII Investments – Program Related.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) ...		

Part IX Other Assets.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) ...	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ...	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements.....	1	8,437,100.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains (losses) on investments.....	2a	
	b Donated services and use of facilities.....	2b	
	c Recoveries of prior year grants.....	2c	
	d Other (Describe in Part XIII.).....	2d	
	e Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	8,437,100.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4a	
	b Other (Describe in Part XIII.).....	4b	
	c Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.).....	5	8,437,100.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements.....	1	8,413,875.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities.....	2a	
	b Prior year adjustments.....	2b	
	c Other losses.....	2c	
	d Other (Describe in Part XIII.).....	2d	
	e Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	8,413,875.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b.....	4a	
	b Other (Describe in Part XIII.).....	4b	
	c Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.).....	5	8,413,875.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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

2020

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 on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or 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.		

6 a 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

2020

**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

☐ Housing allowance or residence for personal use

☐ Travel for companions

☐ Payments for business use of personal residence

☐ Tax indemnification and gross-up payments

☐ Health or social club dues or initiation fees

☐ Discretionary spending account

☐ 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.

1 b

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?

2

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

☐ Written employment contract

☐ Independent compensation consultant

☐ Compensation survey or study

☐ Form 990 of other organizations

☐ 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?

4 a

X

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

4 b

X

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

4 c

X

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?

5 a

X

b Any related organization?

5 b

X

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?

6 a

X

b Any related organization?

6 b

X

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.

7

X

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.

8

X

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

9

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2020

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) 146,882. (ii) 0.	0. 0.	0. 0.	0. 0.	43,253. 0.	190,135. 0.	0. 0.
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

TEEA4102L 09/25/20

Schedule J (Form 990) 2020

BAA

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

Name of the organization

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

2020

**Open to Public
Inspection**

Employer identification number

Forest Charter School

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.

2020

California Exempt Organization
Annual Information Return

199

Calendar Year 2020 or fiscal year beginning (mm/dd/yyyy) 7/01/2020, and ending (mm/dd/yyyy) 6/30/2021

Corporation/organization name

FOREST CHARTER SCHOOL

Additional information. See instructions.

California corporation number

3431168

FEIN

45-4822385

PMB no.

Street address (suite or room)

470 SEARLS AVENUE

City

NEVADA CITY

Foreign country name

State

CA

Zip code

95959

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** Is the organization a limited liability company? ☐ Yes ☒ No
- M** Did the organization file Form 100 or Form 109 to report taxable income? ☐ Yes ☒ No
- N** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
- O** 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	8,437,100.
	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	8,437,100.
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	8,437,100.
Filing Fee	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	8,413,875.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	23,225.
	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	Penalties and Interest. See General Information J	15	
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16	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.

Sign Here

Signature of officer: [Signature] Title: CFO Date: [Date]

Telephone: (530) 265-4823

Paid Preparer's Use Only

Preparer's signature: [Signature] Date: 5/16/22 Check if self-employed: ☒

Firm's name (or yours, if self-employed) and address: SCINTO GROUP, LLP
PO BOX 1797
GRASS VALLEY, CA 95945

Firm's FEIN: P00171861
Telephone: 68-0477398
530-273-3200

May the FTB discuss this return with the preparer shown above? See instructions. ☒ Yes ☐ No

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	22,221.
	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	7	8,414,879.
	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	8,437,100.
	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9	
Expenses and Disbursements	10	Disbursements to or for members	10	
	11	Compensation of officers, directors, and trustees. Attach schedule	11	3,460,664.
	12	Other salaries and wages	12	860,296.
	13	Interest	13	
	14	Taxes	14	115,116.
	15	Rents	15	
	16	Depreciation and depletion (See instructions)	16	1,094.
	17	Other expenses and disbursements. Attach schedule	17	3,976,705.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Page 1, Part I, line 9.	18	8,413,875.

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

Assets	(a)	(b)	(c)	(d)
1 Cash		915,220.		1,997,631.
2 Net accounts receivable		1,802,941.		705,812.
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				
10 a Depreciable assets	16,414.		16,414.	
b Less accumulated depreciation	274.	16,140.	1,368.	15,046.
11 Land				
12 Other assets. Attach schedule		90,850.		157,736.
13 Total assets		2,825,151.		2,876,225.
Liabilities and net worth				
14 Accounts payable		782,134.		555,814.
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule				254,169.
19 Capital stock or principal fund		2,043,017.		2,066,242.
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund				
22 Total liabilities and net worth		2,825,151.		2,876,225.

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	23,225.	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	23,225.
5 Expenses recorded on books this year not deducted in this return. Attach schedule			
6 Total. Add line 1 through line 5	23,225.		

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

Other Revenue.....	\$	25,645.
Program Service Revenue.....		8,389,234.
Total	\$	<u>8,414,879.</u>

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

Authorized Agency expense.....	\$	148,928.
Books, Materials and Supplies.....		451,174.
Facilities expense.....		431,926.
Insurance.....		29,283.
Other Employee Benefit.....		333,461.
Other Operating Expenses.....		46,515.
Pension Plan Contributions.....		1,022,398.
Professional Services.....		1,513,020.
Total	\$	<u>3,976,705.</u>

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

Deposits.....		34,117.
Other Current Assets.....		19,231.
Prepaid Expenses and Deferred Charges.....		104,388.
Total	\$	<u>157,736.</u>

Statement 4
Form 199, Schedule L, Line 18
Other Liabilities

Deferred Revenue.....		254,169.
Total	\$	<u>254,169.</u>

Forest Charter School

45-4822385

	2020	2019	Diff
REVENUE			
Program service revenue.....	8,389,234	8,179,369	209,865
Investment income.....	22,221	24,213	-1,992
Other revenue.....	25,645	338,061	-312,416
Total revenue.....	8,437,100	0	8,437,100
EXPENSES			
Salaries, other compen., emp. benefits..	5,791,935	5,893,358	-101,423
Other expenses.....	2,621,940	2,443,758	178,182
Total expenses.....	8,413,875	8,337,116	76,759
NET ASSETS OR FUND BALANCES			
Revenue less expenses.....	23,225	204,527	-181,302
Total assets at end of year.....	2,876,225	2,809,011	67,214
Total liabilities at end of year.....	809,983	782,134	27,849
Net assets/fund balances at end of year.	2,066,242	2,026,877	39,365

2020

California 199 Tax Summary

Page 1

Forest Charter School

45-4822385

RECEIPTS AND REVENUES

Gross sales or receipts.....	8,437,100
Total gross receipts.....	8,437,100
Total costs.....	0
Total gross income.....	8,437,100

EXPENSES

Total expenses.....	8,413,875
Excess receipts over expenses.....	23,225

FILING FEE

Filing fee.....	0
Balance due.....	0

2020

General Information

Page 1

Forest Charter School

45-4822385

Forms needed for this return

Federal: 990, Sch A, Sch D, Sch E, Sch J, Sch O, 8868
California: 199, 8453-EO, e-file Instructions

Carryovers to 2021

None

**Form 990, Part III, Line 4e
Program Services Totals**

	Program Services Total	Form 990	Source
Total Expenses	6,239,728.	6,239,728.	Part IX, Line 25, Col. B
Grants	0.	0.	Part IX, Lines 1-3, Col. B
Revenue	8,414,879.	8,389,234.	Part VIII, Line 2, Col. A

**Form 990, Part IX, Line 24e
Other Expenses**

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Other Operating Expenses	46,515.		46,515.	
Total	\$ 46,515.	\$ 0.	\$ 46,515.	\$ 0.

FOREST CHARTER SCHOOL

Date that actuals are posted thru....

CASH FLOW REPORT 2022-23

PROJECTED YEAR BUDGET Descriptions	Current or Revised Budget 2022-23	Original Budget 2022-23								Total Jul-Jan						Total Jul-Jun
			July	August	September	October	November	December	January		February	March	April	May	June	
Beginning Cash Balance	2,051,199	2,051,199	2,051,199	1,888,331	1,720,463	2,291,560	2,122,280	1,953,000	2,539,381	2,396,751	2,396,751	2,252,470	2,863,566	2,684,285	2,530,004	3,107,250
RECEIPTS																
Prop Tax 8020-8079	950,508	950,508			237,627			237,627		475,254		237,627			237,627	950,508
State Aid (Appc 8010-8019)	5,021,296	5,021,296	251,065	251,065	451,917	451,917	451,917	451,917	451,917	2,761,715	451,916	451,916	451,916	451,916	451,917	5,021,296
EPA 8080-8099	2,151,001	2,151,001			537,750			537,750		1,075,500		537,750			537,751	2,151,001
Total 8010-8099 8010-8099	8,122,805	8,122,805	251,065	251,065	1,227,294	451,917	451,917	1,227,294	451,917	4,312,469	451,916	1,227,293	451,916	451,916	1,227,295	8,122,805
Federal Reven 8100-8299	415,786	415,786								0					415,786	415,786
Other State Re 8300-8599	2,168,289	2,168,289	161,367	161,367	161,367	161,367	161,367	131,651	161,367	1,099,853	161,367	161,367	161,367	161,367	422,968	2,168,289
Other Local Re 8600-8799	52,500	52,500		10,000		10,000			11,650	31,650	10,000		10,000		850	52,500
Transfers In 8910-8929	0	0								0						0
Sources 8931-8979	0	0								0						0
Contributions 8980-8999	0	0								0						0
TOTAL RECEIPTS	10,759,380	10,759,380	412,432	422,432	1,388,661	623,284	613,284	1,358,945	624,934	5,443,972	623,283	1,388,660	623,283	613,283	2,066,899	10,759,380
DISBURSEMENTS																
Cert Salaries 1000-1999	3,867,643	3,867,643	65,000	180,000	362,264	362,264	362,264	362,264	362,264	2,056,320	362,264	362,264	362,264	362,264	362,264	3,867,640
Actuals			65,000	180,000	362,264	362,264	362,264	362,264	362,264	2,056,320	362,264	362,264	362,264	362,264	362,267	3,867,643
Classified Salar 2000-2999	1,010,824	1,010,824	84,235	84,235	84,235	84,235	84,235	84,235	84,235	589,645	84,235	84,235	84,235	84,235	84,235	1,010,820
Actuals			84,235	84,235	84,235	84,235	84,235	84,235	84,235	589,645	84,235	84,235	84,235	84,235	84,239	1,010,824
Empl Benefits 3000-3999	1,504,644	1,504,644	106,065	106,065	106,065	106,065	106,065	106,065	106,065	742,455	106,065	106,065	106,065	106,065	106,065	1,272,780
Actuals			106,065	106,065	106,065	106,065	106,065	106,065	106,065	742,455	106,065	106,065	106,065	106,065	337,929	1,504,644
Supplies 4000-4999	349,720	349,720	20,000	20,000	65,000	40,000	30,000	20,000	15,000	210,000	15,000	25,000	50,000	15,000	34,720	349,720
Actuals			20,000	20,000	65,000	40,000	30,000	20,000	15,000	210,000	15,000	25,000	50,000	15,000	34,720	349,720
Services 5000-5999	2,970,498	2,970,498	300,000	200,000	200,000	200,000	200,000	200,000	200,000	1,500,000	200,000	200,000	200,000	200,000	670,498	2,970,498
Actuals			300,000	200,000	200,000	200,000	200,000	200,000	200,000	1,500,000	200,000	200,000	200,000	200,000	670,498	2,970,498
TOTAL Est.										5,098,420						9,471,458
TOTAL Actual: 4000-5999	9,703,329	3,320,218	575,300	590,300	817,564	792,564	782,564	772,564	767,564	5,098,420	767,564	777,564	802,564	767,564	1,489,653	9,703,329
Capital Outlays 6000-6999	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo 7000-7399	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trf of Indirect 7300-7399	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Debt Service 7400-7499	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total 7000-7499	8290	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Trans 7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Financing Uses 7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trans 9640	9640	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	9,703,329	9,703,329	575,300	590,300	817,564	792,564	782,564	772,564	767,564	5,098,420	767,564	777,564	802,564	767,564	1,489,653	9,703,329
CURR YR NET INC/DEC	1,056,051	1,056,051	(162,868)	(167,868)	571,097	(169,280)	(169,280)	586,381	(142,630)	345,552	(144,281)	611,096	(179,281)	(154,281)	577,246	1,056,051
PR YR TRANSACTIONS																
Revolving Casf 91xx	(2,600)	2,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Rece 92xx	0	0				0	0	0	0	0						0
Due From 9310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepays 9330/9331	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Rec 9120-9499	(2,600)	2,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payal 9500-10, 9560	0	0								0						0
H&W Payable / 9511-9525	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due to Grantor: 9590	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due To 9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Pay: 9500-9630	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Rever 9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Prior Year Transaction	(2,600)	2,600	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL NET INC/DEC	0	0	(162,868)	(167,868)	571,097	(169,280)	(169,280)	586,381	(142,630)	345,552	(144,281)	611,096	(179,281)	(154,281)	577,246	1,056,051
ENDING CASH BALANCE	2,051,199	0	1,888,331	1,720,463	2,291,560	2,122,280	1,953,000	2,539,381	2,396,751	2,396,751	2,252,470	2,863,566	2,684,285	2,530,004	3,107,250	3,107,250
																~Cash

Forest Charter School

Budget Narrative and Assumptions 2022-2023 Adopted Budget Board Approved: June 14, 2022

Summary

On May 13, 2022, Governor Gavin Newsom presented the May revision to the proposed state budget. The proposal includes a 6.56% statutory cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF). The Governor maintains funding for all items in the January budget proposal and makes the following notable changes that impact Forest Charter School:

- Estimated at \$1,500 per reported 2021-22 P-2 ADA to be used for any purpose as determined by the governing board with the intent to prioritize the use for maintaining staffing levels, student learning, operational costs, and supporting mental health and wellness of students and staff. This is an additional \$1,093,665 for FCS.
- \$614 million for transitional kindergarten (TK) expansion. FCS received an initial \$55,150 for program implementation.

Fiscal solvency continues to be our priority. Monitoring cash flow is crucial, as well as developing multiple budget assumptions, including best and worst-case scenarios for multiyear projections. Forest Charter School will continue to budget thoughtfully and responsibly, with input from our County Office of Education, our Governing Board, and our staff.

Overview of Local Control Funding Formula (LCFF):

Implemented in 2012, the intent of the Local Control Funding Formula (LCFF) is to increase flexibility and accountability at the local level so that those closest to students can make the decisions and ensure that student needs drive the allocation of resources.

The basic design of the LCFF has been to eliminate most categorical programs and fund schools based on student demographics. The LCFF provides a base 'per-student rate' (per grade level span) with additional funding for Supplemental and Concentration grants for high need students.

The *Supplemental grant* is funding which is generated by each student who is identified as an English Learner (EL), or who is eligible for free or reduced price meals (FRPM), or who is a foster youth.

The *Concentration grant* provides an additional 50 percent for each pupil exceeding 55 percent eligible as high needs. Charter schools are eligible for a concentration grant, however their eligibility is capped at the average FRPM rate of the district in which the school is physically located, rather than the actual FRPM percent of the

charter school. A charter school that has Learning Centers in more than one school district cannot exceed the percentage of unduplicated pupils of the school district with the highest percentage.

So, what does this mean to FCS?

- FCS is fully funded under the LCFF calculation.
- As part of the total funding received, \$602,733 is estimated to be generated as *supplemental funds* principally directed to support our FRPM population.
- FCS is not eligible for the concentration grant.

Education Protection Account (EPA)

The Education Protection Account (EPA) provides schools with general purpose State aid funding pursuant to Proposition 30, approved by voters November 6, 2012. In 2016 voters approved extending the personal tax increase to support education through 2030. The EPA is a component of the school's general purpose entitlement.

- As outlined in Proposition 30, EPA monies are collected through taxes throughout the year and paid to schools on a quarterly basis.
- The FCS governing board is required to make the spending determinations with respect to monies received from the EPA in open session of a public meeting. These spending determinations are posted on our website at www.forestcharter.com.
- FCS estimates we will receive \$2,151,001 in EPA funding for the 2022-23 school year.

Expanded Learning Opportunities (ELO) Grant

The Legislature provided \$6.6 billion in the Assembly Bill 86 COVID-19 relief package, including \$2 billion for In-Person Instruction (IPI) grants and \$4.6 billion for Expanded Learning Opportunities (ELO) grants. Governor Newsom signed AB 86 on March 5, 2021. Forest Charter received \$508,448 from the ELO grant in 2021-22, and we were not eligible to receive IPO grant funding.

ELO grants shall be expended only for any of the following seven purposes: extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff.

Forest Charter's Governing Board approved the Expanded Learning Opportunity Grant Plan on May 18th, 2021. The plan focuses on all seven outlined purposes listed above, with an emphasis on closing the learning gap and integrated pupil supports and we will expend the remaining ELO funds in the 2022-23 school year.

Elementary and Secondary School Relief Fund (ESSER III)

The Nevada County Superintendent of Schools received COVID-19 federal funding from the American Rescue Plan Act (ARP Act) Elementary and Secondary School Relief (ESSER III) Fund. FCS is not eligible for this funding as we are not a Title I school, however, the county has generously offered a portion based on revenue generated

by our ADA, of their ESSER III funding to FCS. This funding will provide FCS with emergency relief funds to address the impact COVID-19 has had, and continues to have, on our schools.

NCSoS has allocated \$660,508 to FCS which we will book through 2023-24. We will follow the NCSoS board approved FCS spending plan for ESSER III allocation.

Educator Effectiveness Block Grant

FCS received \$150,601 to provide professional learning for teachers, administrators, paraprofessionals who work with pupils, and classified staff that interact with pupils to be spent by the end of the 2025-26 school year. The FCS Governing board approved the EEBG Spending plan on December 14, 2021 with a focus on coaching/mentoring, professional development and training, and purchasing supplemental materials.

Discretionary Block Grant

FCS is estimated to receive \$1,093,665 based on \$1500 per 2021-22 P-2 ADA. The Discretionary Block Grant is to be used for any purpose as determined by the governing board with the intent to prioritize the use for maintaining staffing levels, student learning, operational costs, and supporting mental health and wellness of students and staff.

We will begin gathering feedback in the Fall and will bring a plan to Charter Council soon after.

Adopted Budget in Summary

The Adopted Budget is based on an ADA of 768, and reflects a net increase of \$1,056,051.

FCS will focus on closely monitoring the school's budget and spending trends by implementing the following:

- Monitor cash flow regularly, and bring cash flow report monthly to the board.
- Monitor and analyze the effectiveness of our one-time spending to make sure we are utilizing those funds in the most effective way possible.
- Review annual costs of school programs to analyze ongoing sustainability, especially in regards to the one-time spending/hiring this year.

FCS is in the process of adding a relocatable office space for Special Education at the Nevada City Learning Center, installing a new playground at the Nevada City Learning Center, and upgrading play equipment in Foresthill and Truckee Learning Centers. These expenses will come out of our ending fund balance reserves that are being held specifically for these purposes.

Multi-Year Projection

Our Budget Summary and Multi-Year Projection identifies the following key points:

- 2022-23
 - Enrollment and ADA at 780/768
 - LCFF revenue based on FCMAT LCFF Calculator and includes a 6.65% COLA

- EPA Funding of \$2,151,001
- Step increases and 6% salary raise for all staff and an increase to our benefit cap for health benefits
- Increase in the employer contribution to CalSTRS from 16.92% to 19.1%
- Surplus of \$1,056,051
- Ending Fund Balance includes a Capital Expense reserve of \$600,000, a 5% required reserve, 2% SPED reserve, \$35,000 reserve for technology upgrade, \$100,000 for future tech rotation, \$125,000 for playground updates, and \$100,000 for facility upgrades
- 2023-24
 - Enrollment and ADA at 790/787
 - LCFF revenue based on FCMAT LCFF Calculator which includes a 5.38% COLA
 - All salaries are shown with a step increase and 3% raise
 - Surplus of \$324,335
 - Maintain the employer contribution to CalSTRS at 19.10%
 - Ending Fund Balance includes a Capital Expense reserve of \$400,000, a 5% required reserve, 2% SPED reserve, \$5,000 reserve for technology upgrade, \$100,000 for future tech rotation, \$10,000 for playground updates, and \$10,000 for facility upgrades
- 2024-25
 - Enrollment and ADA at 800/787
 - LCFF revenue based on School Services projections and FCMAT LCFF Calculator with a 4.02% increase to the COLA
 - All salaries are shown with a step increase and 3% raise
 - Surplus of \$168,261
 - Maintain the employer contribution to CalSTRS at 19.10%
 - Ending Fund Balance includes a Capital Expense reserve of \$400,000, a 5% required reserve, 2% SPED reserve, \$10,000 reserve for technology upgrade, \$100,000 for future tech rotation, \$20,000 for playground updates, and \$20,000 for facility upgrades

Audit Regulation Updates

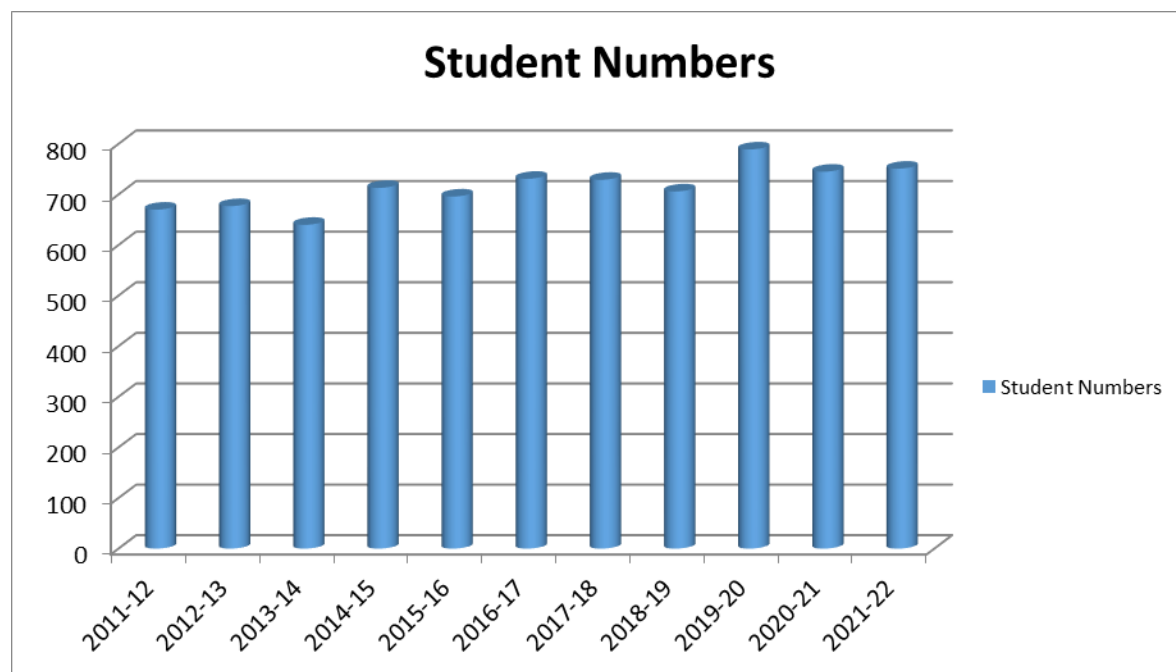
Charter Schools are required to go through an annual audit conducted by an outside firm to review the fiscal procedures and contemporaneous records of attendance compliance as outlined in the State Audit Guide. This year, annual audits will include the following:

- The LCAP and its process will be subject to an audit, which verifies whether or not the funds provided through apportionment and supplemental funding have been spent in accordance with the requirements
- The audit will verify the school's Education Protection Account Plan (EPA) to ensure that funds were spent in accordance with EPA requirements
- The audit will ensure that data collection procedures for our unduplicated pupil count complies with Ed Code 42238.01(a)

- The SB 740 Funding Determination will be audited to ensure that FCS meets all regulated requirements

Enrollment History:

The enrollment numbers displayed in the following graphs are based on the schools CBEDS numbers, which are collected at the first part of October of each year. The CBEDS number for 2021-22 was 751, up 6 students from the previous year.



Senate Bill 740 (SB 740)

California Senate Bill 740 (SB 740) was passed in October 2001 to strengthen the oversight of non-classroom based schools and implement funding cutbacks for schools that failed to meet spending standards. Since the bill was passed, non-classroom based schools have increased both instructional spending and spending on certificated staff salaries as a proportion of revenues. In order to receive 100% funding, a non-classroom based school must meet the following criteria:

1. At least 80 percent of total revenues must be spent on instruction and related expenses, which includes certificated staff salaries and benefits *and*
2. At least 40 percent of the above mentioned revenues must be spent on certificated staff salaries and benefits *and*
3. The overall pupil-teacher ratio must be 25:1 or lower

In June 2021, FCS received an automatic two-year renewal of our previous 100% Funding Determination. Senate Bills 98 and 820 have made significant changes to the funding determination process. FCS is up for new funding determination in 2023 and we will apply no later than December, 2022 (numbers will be based on the 2021-22 school year).

Health Benefits:

FCS offers a High Deductible PPO Health Plan with a Health Saving Account to all eligible employees. In 2022-23 we are offering four plans for employees to choose from with varying deductibles and networks. For the second year in a row, we did an analysis of our employee cap, and we were able to increase our cap to alleviate some of the constantly increasing health insurance costs for our staff.

FCS implemented a ‘tiered’ benefit cap structure, providing a cap based on family demographics:

PLAN	PER EMPLOYEE CAP
Employee Only	\$8,000
Employee with child(ren)	\$8,760
Employee plus spouse	\$8,760
Employee plus family	\$14,000

Dental, Vision, Accident, and Critical Illness plans are offered as voluntary options. FCS offers life insurance to all staff at no cost.

Oversite and Business Services:

Beginning in the 2020-2021 school year, FCS negotiated with NCSOS to provide ala carte services at a reduced cost to FCS. Our office staff continues to find ways to streamline business services so we can be more effective.

- Oversight (1%) - \$81,228.05
- NCSOS Business Services – \$85,000

Special Education

- Special Education continues to be a shared expense between the members of the Nevada County Charter Services Authority (NCCSA) offering a very efficient model for the delivery of special education services to our students.
- The FCS special education annual encroachment projected in our Adopted Budget for the 2022-23 school year is \$770,322.52.
- FCS will receive \$734,787 in SELPA funding for 2022-23 and an estimated \$50,771 in Mental Health dollars.
- Total projected special education costs = \$1,555,879.

Cash Flow

We will continue to monitor and provide the council with monthly reports of our cash flow.

Forest Charter School 2022-23 Adopted MYP		6		
		Adopted 2022-2023	YEAR 2 2023-2024	YEAR 3 2023-2024
Estimated COLA		6.56	5.38	4.02
ENROLLMENT		780	790	800
ADA		768	787	787
%		98%	98%	98%
REVENUE				
LCFF		5,021,296	5,539,768	5,961,637
Prop 30 EPA		2,151,001	2,179,008	2,204,215
In-Lieu Property Taxes		950,508	950,508	950,508
Total LCFF		8,122,805	8,669,284	9,116,360
SELPA - Federal (3310) RESTRICTED		151,522	145,000	150,000
SELPA - State (6500) RESTRICTED		583,265	581,622	585,000
Mental Health (6545) RESTRICTED		50,771	50,771	50,771
ARP Federal Grant		29,264		
Mandate Block Grant		24,622	25,000	26,000
State Lottery (1100)		131,601	135,000	140,000
State Lottery (6300) RESTRICTED		52,479	53,000	53,000
STRS/PERS on Behalf (7690) RESTRICTED		231,886	438,227	438,227
Local - donations		25,000	25,000	25,000
Local - Interest		27,500	27,500	27,500
Reimbursable Items (0808)				0
Educator Effectiveness Block Grant				0
ESSER III - 3213 - 3215		235,000	235,000	
ELO - 3216-3219				0
ELO - 7425				0
ELO - 7426				0
Discretionary Block Grant		1,093,665		
Total Revenue		10,759,380	10,385,404	10,611,858
EXPENDITURES				
Personnel Costs				
Certificated Salaries		3,867,643	3,983,672	4,103,182
Classified Salaries		1,010,824	1,041,149	1,072,383
Benefits		1,504,644	1,549,783	1,596,277
Total Personnel Costs		6,383,111	6,574,604	6,771,842
Expenditures				
Materials & Supplies		325,720	320,000	325,000
Non Capitalized Equipment		24,000	20,000	20,000
Total Books and Supplies (4000)		349,720	340,000	345,000
Other Operating Expenses (5000)				
SubAgreements for Services 5100		1,555,879	1,700,000	1,850,000
Travel and Conferences 5200		12,700	12,000	12,000
Dues and Memberships 5300		15,000	17,500	20,000
Insurance 5400		32,000	37,500	40,000
Operations& Housekeeping 5500		55,000	60,000	65,000
Rent, Leases, Repairs, Non Cap IM 5600		406,338	414,465	422,754
Prof/Consul/Svcs& Oper Expense 5800		865,581	875,000	885,000
Communications 5900		28,000	30,000	32,000
Bldgs and Improve 6200				
Excess Program Costs 7100				
Total Program Costs		3,320,218	3,486,465	3,671,754
Total Expenses		9,703,329	10,061,069	10,443,597
Net Increase/Decrease		1,056,051	324,335	168,261
Beginning Balance		2,051,199	3,107,250	3,431,585
Ending Balance		3,107,250	3,431,585	3,599,846
Revolving/Clearing		2,600	2,600	2,600
Required Reserve (5%)		485,166	503,053	522,180
SPED Reserve (2%)		194,067	201,221	208,872
Tech Rotation		100,000	100,000	100,000
Tech Upgrade		35,000	5,000	10,000
Playground/Equipment Upgrade		125,000	10,000	20,000
Discretionary Block Grant		1,093,665	728,665	363,665
Facility Upgrades		100,000	10,000	20,000
Building Project Reserve		600,000	400,000	400,000
Unappropriated Fund Balance		371,752	1,471,045	1,952,530

Charter Council Approved:

NOTES:

\$150,601 EEBG shows revenue in 2021-22, but will be expensed over the next four years

\$1,093,665 One Time Discretionary Block Grant will show as revenue in 2022-23, but will be expensed over time (there's no deadline), so I'm holding it in our EFB as a placeholder



MEMORANDUM

To: Forest Charter School Board of Directors

From: Sherry Tygart, Charter Business Services Advisor

Date: June 10, 2022

Subject: 2022/2023 Adopted Budget

Hello,

The following "SACS Report" for your 2022-2023 Adopted Budget have been completed. This report contains forms that show data about the financial status as well as other activities of the Charter that the CDE requires. For this report period, the following SACS Report forms are included:

- Form CB, Charter School Budget Certification Approval
- Form A, Summary of Average Daily Attendance
- Form ESMOE, Expenditures Report
- Form ICR, Indirect Costs Worksheet
- Form Asset, Capital Assets
- Form L, Lottery Report
- Form 01, General Fund Report of Revenue and Expenditures

This format does not negate the financial reports you are used to seeing. This format will just supplement your normal reports with each State required reporting period.

Please let me know if you have any questions or would like additional detail on anything.

Thank you!

Charter Number: _____

To the chartering authority
and the county
superintendent of schools (or
only to the county
superintendent of schools if
the county board of
education is the chartering
authority):

2022-23 CHARTER
SCHOOL BUDGET
REPORT: This report is
hereby filed by the charter
school pursuant to Education
Code Section 47604.33(a).

Signed:	_____	Date:	_____
	Charter School Official		
	(Original signature required)		
Printed Name:	Peter Sagebiel	Title:	Executive Director

For additional information on
the budget report, please
contact:

Charter School Contact:	_____
Meshawn Simmons	_____
Name	_____
Business Director	_____
Title	_____
(530) 265-4823	_____
Telephone	_____
missimons@fostercharter.com	_____
E-mail	_____
Address	_____

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	729.11	729.11	729.11	768.00	768.00	768.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	729.11	729.11	729.11	768.00	768.00	768.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c) (4)(A)]						

Description	2021-22 Estimated Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	729.11	729.11	729.11	768.00	768.00	768.00

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	9,511,080.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	545,272.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				8,965,808.00
Section II - Expenditures Per ADA				2021-22 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				729.11
B. Expenditures per ADA (Line I.E divided by Line II.A)				12,296.92

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	8,227,335.32	10,639.12
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	8,227,335.32	10,639.12
B. Required effort (Line A.2 times 90%)	7,404,601.79	9,575.21
C. Current year expenditures (Line I.E and Line II.B)	8,965,808.00	12,296.92
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

0.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

6,527,280.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

0.00%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal" or "mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.

0.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	157,775.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	157,775.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	157,775.00

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,299,575.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,146,467.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	19,129.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	57,875.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	206,541.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	371,338.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	8,100,925.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)

1.95%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B19)

1.95%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)

157,775.00

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year

0.00

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B19); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive

0.00

D. Preliminary carry-forward adjustment (Line C1 or C2)

0.00

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward

adjustment is applied to the current year calculation:

not
applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years:

not
applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years:

not
applicable

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if

Option 2 or Option 3 is selected)

0.00

--

Approved indirect
cost rate: 0.00%
Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	16,414.00		16,414.00			16,414.00
Total capital assets being depreciated	16,414.00	0.00	16,414.00	0.00	0.00	16,414.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(1,113.00)	(255.00)	(1,368.00)		1,094.00	(2,462.00)
Total accumulated depreciation	(1,113.00)	(255.00)	(1,368.00)	0.00	1,094.00	(2,462.00)
Total capital assets being depreciated, net excluding lease assets	15,301.00	(255.00)	15,046.00	0.00	1,094.00	13,952.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	15,301.00	(255.00)	15,046.00	0.00	1,094.00	13,952.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	126,493.00		50,442.00	176,935.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		126,493.00	0.00	50,442.00	176,935.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	90,498.00		50,442.00	140,940.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	35,995.00			35,995.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		126,493.00	0.00	50,442.00	176,935.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
-------------	--------------	---	---	---	--------

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

DescriptionResource CodesObject Codes			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	7,277,478.00	0.00	7,277,478.00	8,122,805.00	0.00	8,122,805.00	11.6%
2) Federal Revenue		8100-8299	0.00	545,272.00	545,272.00	0.00	415,786.00	415,786.00	-23.7%
3) Other State Revenue		8300-8599	149,171.00	1,558,693.00	1,707,864.00	1,249,889.00	918,400.00	2,168,289.00	27.0%
4) Other Local Revenue		8600-8799	56,908.00	0.00	56,908.00	52,500.00	0.00	52,500.00	-7.7%
5) TOTAL, REVENUES			7,483,557.00	2,103,965.00	9,587,522.00	9,425,194.00	1,334,186.00	10,759,380.00	12.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,375,194.00	251,834.00	3,627,028.00	3,767,643.00	100,000.00	3,867,643.00	6.6%
2) Classified Salaries		2000-2999	857,707.00	152,974.00	1,010,681.00	981,560.00	29,264.00	1,010,824.00	0.0%
3) Employee Benefits		3000-3999	1,381,621.00	507,950.00	1,889,571.00	1,272,758.00	231,886.00	1,504,644.00	-20.4%
4) Books and Supplies		4000-4999	213,748.00	100,726.00	314,474.00	247,240.00	102,480.00	349,720.00	11.2%
5) Services and Other Operating Expenditures		5000-5999	1,239,066.00	1,430,260.00	2,669,326.00	1,269,619.00	1,700,879.00	2,970,498.00	11.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,067,336.00	2,443,744.00	9,511,080.00	7,538,820.00	2,164,509.00	9,703,329.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			416,221.00	(339,779.00)	76,442.00	1,886,374.00	(830,323.00)	1,056,051.00	1,281.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(459,840.00)	459,840.00	0.00	(770,323.00)	770,323.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(459,840.00)	459,840.00	0.00	(770,323.00)	770,323.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,619.00)	120,061.00	76,442.00	1,116,051.00	(60,000.00)	1,056,051.00	1,281.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,051,196.00	254,170.00	2,305,366.00	2,007,577.00	120,062.00	2,127,639.00	-7.7%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	(254,169.00)	(254,169.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,051,196.00	1.00	2,051,197.00	2,007,577.00	120,062.00	2,127,639.00	3.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,051,196.00	1.00	2,051,197.00	2,007,577.00	120,062.00	2,127,639.00	3.7%
2) Ending Balance, June 30 (E + F1e)			2,007,577.00	120,062.00	2,127,639.00	3,123,628.00	60,062.00	3,183,690.00	49.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,600.00	0.00	2,600.00	2,600.00	0.00	2,600.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	10,696.49	0.00	10,696.49	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	140,601.00	140,601.00	0.00	80,601.00	80,601.00	-42.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,089,811.00	0.00	1,089,811.00	2,247,732.00	0.00	2,247,732.00	106.2%
Special Education Reserve 2%	0000	9780	189,811.00		189,811.00			0.00	
Technology Rotation	0000	9780	100,000.00		100,000.00			0.00	
Technology Upgrade	0000	9780	35,000.00		35,000.00			0.00	
Playground/Equipment Upgrade	0000	9780	65,000.00		65,000.00			0.00	
Facility Upgrades	0000	9780	100,000.00		100,000.00			0.00	
Building Project Reserve	0000	9780	600,000.00		600,000.00			0.00	
Special Education Reserve 2%	0000	9780			0.00	194,067.00		194,067.00	
Technology Rotation	0000	9780			0.00	100,000.00		100,000.00	
Technology Upgrade	0000	9780			0.00	35,000.00		35,000.00	
Playground/Equipment Upgrade	0000	9780			0.00	125,000.00		125,000.00	
Facility Upgrades	0000	9780			0.00	100,000.00		100,000.00	
Building Project Reserve	0000	9780			0.00	600,000.00		600,000.00	
Discretionary Block Grant	0000	9780			0.00	1,093,665.00		1,093,665.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	474,527.00	0.00	474,527.00	485,166.00	0.00	485,166.00	2.2%
Unassigned/Unappropriated Amount		9790	429,942.51	(20,539.00)	409,403.51	388,130.00	(20,539.00)	367,591.00	-10.2%

G. ASSETS

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Cash									
a) in County Treasury		9110	2,247,789.16	(1,051,430.72)	1,196,358.44				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,600.00	0.00	2,600.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	193,508.83	122,600.22	316,109.05				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	10,696.49	0.00	10,696.49				
8) Other Current Assets		9340	53,347.58	0.00	53,347.58				
9) TOTAL, ASSETS			2,507,942.06	(928,830.50)	1,579,111.56				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	296,044.09	38,919.84	334,963.93				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			296,044.09	38,919.84	334,963.93				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			2,211,897.97	(967,750.34)	1,244,147.63				
LCFF SOURCES									
Principal Apportionment									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
State Aid - Current Year		8011	3,415,165.00	0.00	3,415,165.00	5,021,296.00	0.00	5,021,296.00	47.0%
Education Protection Account State Aid - Current Year		8012	2,932,949.00	0.00	2,932,949.00	2,151,001.00	0.00	2,151,001.00	-26.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,348,114.00	0.00	6,348,114.00	7,172,297.00	0.00	7,172,297.00	13.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	929,364.00	0.00	929,364.00	950,508.00	0.00	950,508.00	2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,277,478.00	0.00	7,277,478.00	8,122,805.00	0.00	8,122,805.00	11.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	131,820.00	131,820.00	0.00	142,494.00	142,494.00	8.1%
Special Education Discretionary Grants		8182	0.00	9,028.00	9,028.00	0.00	38,292.00	38,292.00	324.1%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	244,668.00	244,668.00	0.00	235,000.00	235,000.00	-4.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	159,756.00	159,756.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	545,272.00	545,272.00	0.00	415,786.00	415,786.00	-23.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		581,622.00	581,622.00		583,263.00	583,263.00	0.3%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	22,678.00	0.00	22,678.00	24,622.00	0.00	24,622.00	8.6%
Lottery - Unrestricted and Instructional Materials		8560	126,493.00	50,442.00	176,935.00	131,602.00	52,480.00	184,082.00	4.0%
Tax Relief Subventions									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	926,629.00	926,629.00	1,093,665.00	282,657.00	1,376,322.00	48.5%
TOTAL, OTHER STATE REVENUE			149,171.00	1,558,693.00	1,707,864.00	1,249,889.00	918,400.00	2,168,289.00	27.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non- LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	27,500.00	0.00	27,500.00	27,500.00	0.00	27,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	29,408.00	0.00	29,408.00	25,000.00	0.00	25,000.00	-15.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,908.00	0.00	56,908.00	52,500.00	0.00	52,500.00	-7.7%
TOTAL, REVENUES			7,483,557.00	2,103,965.00	9,587,522.00	9,425,194.00	1,334,186.00	10,759,380.00	12.2%
CERTIFICATED SALARIES									

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Certificated Teachers' Salaries		1100	2,740,233.00	251,834.00	2,992,067.00	3,090,012.00	100,000.00	3,190,012.00	6.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	634,961.00	0.00	634,961.00	677,631.00	0.00	677,631.00	6.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,375,194.00	251,834.00	3,627,028.00	3,767,643.00	100,000.00	3,867,643.00	6.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	114,025.00	100,359.00	214,384.00	299,500.00	29,264.00	328,764.00	53.4%
Classified Support Salaries		2200	2,958.00	17,593.00	20,551.00	20,000.00	0.00	20,000.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	96,117.00	0.00	96,117.00	105,036.00	0.00	105,036.00	9.3%
Clerical, Technical and Office Salaries		2400	644,607.00	35,022.00	679,629.00	557,024.00	0.00	557,024.00	-18.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			857,707.00	152,974.00	1,010,681.00	981,560.00	29,264.00	1,010,824.00	0.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	567,501.00	477,633.00	1,045,134.00	687,151.00	231,886.00	919,037.00	-12.1%
PERS		3201-3202	169,175.00	1,501.00	170,676.00	158,762.00	0.00	158,762.00	-7.0%
OASDI/Medicare/Alternative		3301-3302	119,314.00	15,375.00	134,689.00	97,456.00	0.00	97,456.00	-27.6%
Health and Welfare Benefits		3401-3402	470,651.00	9,137.00	479,788.00	285,810.00	0.00	285,810.00	-40.4%
Unemployment Insurance		3501-3502	21,041.00	2,080.00	23,121.00	20,627.00	0.00	20,627.00	-10.8%
Workers' Compensation		3601-3602	30,301.00	2,224.00	32,525.00	22,952.00	0.00	22,952.00	-29.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,638.00	0.00	3,638.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,381,621.00	507,950.00	1,889,571.00	1,272,758.00	231,886.00	1,504,644.00	-20.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	195,748.00	81,185.00	276,933.00	211,240.00	102,480.00	313,720.00	13.3%
Noncapitalized Equipment		4400	18,000.00	10,000.00	28,000.00	24,000.00	0.00	24,000.00	-14.3%
Food		4700	0.00	9,541.00	9,541.00	12,000.00	0.00	12,000.00	25.8%
TOTAL, BOOKS AND SUPPLIES			213,748.00	100,726.00	314,474.00	247,240.00	102,480.00	349,720.00	11.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	9,758.00	1,233,081.00	1,242,839.00	0.00	1,555,879.00	1,555,879.00	25.2%
Travel and Conferences		5200	2,700.00	0.00	2,700.00	2,700.00	10,000.00	12,700.00	370.4%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Dues and Memberships		5300	17,500.00	0.00	17,500.00	15,000.00	0.00	15,000.00	-14.3%
Insurance		5400 - 5450	32,000.00	0.00	32,000.00	32,000.00	0.00	32,000.00	0.0%
Operations and Housekeeping Services		5500	46,000.00	0.00	46,000.00	55,000.00	0.00	55,000.00	19.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	406,338.00	0.00	406,338.00	406,338.00	0.00	406,338.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	695,270.00	197,179.00	892,449.00	730,581.00	135,000.00	865,581.00	-3.0%
Communications		5900	29,500.00	0.00	29,500.00	28,000.00	0.00	28,000.00	-5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,239,066.00	1,430,260.00	2,669,326.00	1,269,619.00	1,700,879.00	2,970,498.00	11.3%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,067,336.00	2,443,744.00	9,511,080.00	7,538,820.00	2,164,509.00	9,703,329.00	2.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(459,840.00)	459,840.00	0.00	(770,323.00)	770,323.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(459,840.00)	459,840.00	0.00	(770,323.00)	770,323.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(459,840.00)	459,840.00	0.00	(770,323.00)	770,323.00	0.00	0.0%

			2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	7,277,478.00	0.00	7,277,478.00	8,122,805.00	0.00	8,122,805.00	11.6%
2) Federal Revenue		8100-8299	0.00	545,272.00	545,272.00	0.00	415,786.00	415,786.00	-23.7%
3) Other State Revenue		8300-8599	149,171.00	1,558,693.00	1,707,864.00	1,249,889.00	918,400.00	2,168,289.00	27.0%
4) Other Local Revenue		8600-8799	56,908.00	0.00	56,908.00	52,500.00	0.00	52,500.00	-7.7%
5) TOTAL, REVENUES			7,483,557.00	2,103,965.00	9,587,522.00	9,425,194.00	1,334,186.00	10,759,380.00	12.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	4,233,672.00	1,767,710.00	6,001,382.00	4,710,366.00	1,444,593.00	6,154,959.00	2.6%
2) Instruction - Related Services	2000-2999		2,033,877.00	187,278.00	2,221,155.00	1,988,053.00	121,337.00	2,109,390.00	-5.0%
3) Pupil Services	3000-3999		9,758.00	485,256.00	495,014.00	12,000.00	595,480.00	607,480.00	22.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		215,650.00	0.00	215,650.00	228,063.00	3,099.00	231,162.00	7.2%
8) Plant Services	8000-8999		574,379.00	3,500.00	577,879.00	600,338.00	0.00	600,338.00	3.9%
9) Other Outgo	9000-9999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,067,336.00	2,443,744.00	9,511,080.00	7,538,820.00	2,164,509.00	9,703,329.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			416,221.00	(339,779.00)	76,442.00	1,886,374.00	(830,323.00)	1,056,051.00	1,281.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(459,840.00)	459,840.00	0.00	(770,323.00)	770,323.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(459,840.00)	459,840.00	0.00	(770,323.00)	770,323.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,619.00)	120,061.00	76,442.00	1,116,051.00	(60,000.00)	1,056,051.00	1,281.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	2,051,196.00	254,170.00	2,305,366.00	2,007,577.00	120,062.00	2,127,639.00	-7.7%
a) As of July 1 - Unaudited			2,051,196.00	254,170.00	2,305,366.00	2,007,577.00	120,062.00	2,127,639.00	-7.7%

Description	Function Codes	Object Codes	2021-22 Estimated Actuals			2022-23 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	(254,169.00)	(254,169.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,051,196.00	1.00	2,051,197.00	2,007,577.00	120,062.00	2,127,639.00	3.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,051,196.00	1.00	2,051,197.00	2,007,577.00	120,062.00	2,127,639.00	3.7%
2) Ending Balance, June 30 (E + F1e)			2,007,577.00	120,062.00	2,127,639.00	3,123,628.00	60,062.00	3,183,690.00	49.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,600.00	0.00	2,600.00	2,600.00	0.00	2,600.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	10,696.49	0.00	10,696.49	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	140,601.00	140,601.00	0.00	80,601.00	80,601.00	-42.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,089,811.00	0.00	1,089,811.00	2,247,732.00	0.00	2,247,732.00	106.2%
Special Education Reserve 2%	0000	9780	189,811.00		189,811.00			0.00	
Technology Rotation	0000	9780	100,000.00		100,000.00			0.00	
Technology Upgrade	0000	9780	35,000.00		35,000.00			0.00	
Playground/Equipment Upgrade	0000	9780	65,000.00		65,000.00			0.00	
Facility Upgrades	0000	9780	100,000.00		100,000.00			0.00	
Building Project Reserve	0000	9780	600,000.00		600,000.00			0.00	
Special Education Reserve 2%	0000	9780			0.00	194,067.00		194,067.00	
Technology Rotation	0000	9780			0.00	100,000.00		100,000.00	
Technology Upgrade	0000	9780			0.00	35,000.00		35,000.00	
Playground/Equipment Upgrade	0000	9780			0.00	125,000.00		125,000.00	
Facility Upgrades	0000	9780			0.00	100,000.00		100,000.00	
Building Project Reserve	0000	9780			0.00	600,000.00		600,000.00	
Discretionary Block Grant	0000	9780			0.00	1,093,665.00		1,093,665.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	474,527.00	0.00	474,527.00	485,166.00	0.00	485,166.00	2.2%
Unassigned/Unappropriated Amount		9790	429,942.51	(20,539.00)	409,403.51	388,130.00	(20,539.00)	367,591.00	-10.2%

Resource	Description	2021-22 Estimated Actuals	2022-23 Budget
6266	Educator Effectiveness, FY 2021-22	140,601.00	80,601.00
Total, Restricted Balance		140,601.00	80,601.00

FOREST CHARTER SCHOOL
RESOLUTION 2122-01-134
EDUCATION PROTECTION ACCOUNT

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30th of each year, the Business Director shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Forest Charter School;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Forest Charter School has determined to spend the monies received from the Education Protection Act as attached.

DATED: June 14, 2022

Board Member - Chair

Board Member

Board Member

Board Member

Board Member

FOREST CHARTER SCHOOL
2022-22 Education Protection Account
Program by Resource Report
Expenditures by Function - Detail

Expenditures through: June 30, 2022
For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount	Est. Actuals
AMOUNT AVAILABLE FOR THIS FISCAL YEAR			
Adjusted Beginning Fund Balance	9791-9795	\$ -	\$ -
Revenue Limit Sources	8010-8099	\$ 2,151,001.00	\$ 2,316,821.00
Federal Revenue	8100-8299	\$ -	
Other State Revenue	8300-8599	\$ -	
Other Local Revenue	8600-8799	\$ -	
All Other Financing Sources and Contributions	8900-8999	\$ -	
Deferred Revenue	9650	\$ -	
TOTAL AVAILABLE		\$ 2,151,001.00	\$ 2,316,821.00
Function Codes			
(Objects 1000-7999)	1000-7999		
Instruction	1000 - 1999	\$ 1,640,039.00	\$ 2,029,022.00
Instruction-Related Services			
School Administration	2700	\$ -	
Employee Benefits	3110 - 3900	\$ 454,472.00	\$ 287,799.00
Ancillary Services	4000 - 4999	\$ 4,133.00	\$ -
Community Services	5000 - 5999	\$ 52,357.00	\$ -
Enterprise	6000 - 6999	\$ -	
General Administration	7000 - 7999	\$ -	
Plant Services	8000 - 8999	\$ -	
Other Outgo	9000 - 9999	\$ -	
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 2,151,001.00	\$ 2,316,821.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		\$ -	\$ -

Charter Council Approved:

FOREST CHARTER SCHOOL

2022-23 Education Protection Account (EPA) Spending Plan

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEA's) will receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitlement. LEAs will receive EPA payments quarterly beginning with the 2013-2014 Fiscal Year.

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs.
- Refer to the attached list of functions for which EPA funds may be used.
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Forest Charter School estimated 2022-23 EPA Entitlement

\$ 2,151,001

It is proposed that EPA funds be used to cover salary and benefit costs of non-administrative certificated staff and student curriculum.

Certificated Position	Number of Employees	SACS Function	Cost
Supervising Teacher	22	1000	\$1,640,039
Employee Benefits	22	3000	\$454,472

Purpose		SACS Function	Cost
Student Curriculum		4000	\$4,133
Tutoring Services		5000	\$52,357

TOTAL			\$2,151,001
--------------	--	--	--------------------

Charter Council Approved :

Forest Charter School

Charter Council Meeting Calendar for 2022/2023

Regularly scheduled meeting dates for the Forest Charter School Charter Council are generally held at 5:00 PM in Sequoia (Room #7), located at 470 Searls Avenue, Nevada City, California, 95959 unless otherwise noted. All other learning centers will participate through two-way satellite communication.

Date	Time	Notes
August 23, 2022	5:00 PM	
September 13, 2022	5:00 PM	
October 11, 2022	5:00 PM	
November 8, 2022	5:00 PM	
December 6, 2022	5:00 PM	**Budget Meeting
January 10, 2023	5:00 PM	
February 7, 2023	5:00 PM	
March 7, 2023	5:00 PM	**Budget Meeting
April 18, 2023	5:00 PM	
May 16, 2023	5:00 PM	
June 12, 2023	5:00 PM	*LCAP Public Hearing
June 13, 2023	5:00 PM	**Budget Meeting

* Special Meeting/Public Hearing

** Budget Meeting