

Forest Charter School

470 Searls Avenue
Nevada City, CA 95959

Monthly Charter Council Meeting Agenda December 8, 2020

5:00 p.m. Special Meeting

****Virtual Meeting****

Network User ID: FC_Public

Network Password: PineCedar2

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

ANNOUNCEMENTS

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

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

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

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

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

Join Zoom Meeting

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

Meeting ID: 854 0839 8614

Passcode: 873378

Dial by your location

+1 408 638 0968 US (San Jose)

Meeting ID: 854 0839 8614

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

AGENDA:

1. Call To Order

2. Roll Call

3. Public Hearing: 20/21 Budget Overview for Parents—Peter Sagebiel
(page 4)

The public will be given an opportunity to provide feedback on Forest Charter School's draft 20/21 Budget Overview for Parents.

4. 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 December 8, 2020 Agenda (page 1)
 - B. November 10, 2020, Charter Council Meeting Minutes (page 8)
 - C. Contracts (page 12)
 - D. Warrants (Nov/Dec) (page 13)

5. Discussion: Other

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

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

Information Items:

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

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

7. Information: WASC Midterm Review—Peter Sagebiel, Paul Simoes

Peter and Paul will provide the Council with a progress update on the WASC Midterm virtual visit scheduled for January.

Action Items:

8. Action: Program Options—Peter Sagebiel

Peter will provide the Council with an update on possible program options in the future.

- Should the Council approve staying with our current program options through the beginning of the second semester?

9. Action: 2020/21 Cash Flow and First Interim Budget—Meshawn Simmons
(page 16)

Meshawn will present the Budget Narrative to the Council.

- Should the Council approve the 2020/21 Cash Flow, 1st Interim Budget, and Multi-Year Projections?

10. Action: Approval of the 2020/21 Budget Overview for Parents—Meshawn Simmons
(page 4)

Meshawn will present the Budget Overview for Parents to the Council.

- Should the Council approve the 2020/21 Budget Overview for Parents?

11. Director's Update—Peter Sagebiel

- Enrollment
- NC PACE 6-8 Mirror Project
- Giving Event
- Contact Tracing Process
- Mid-year Check-in
- Implicit Bias Training
- Nisenan Land Acknowledgement
- Staff Appreciation
- Other

12. Future Agenda Items

- SB740
- Lease Renewal

13. Information: Reminder of Future Meetings

2021: 1/12, 2/9, 3/9, 4/20, 5/18, 6/14*, 6/15****

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

14. Action: Adjourn

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Forest Charter School

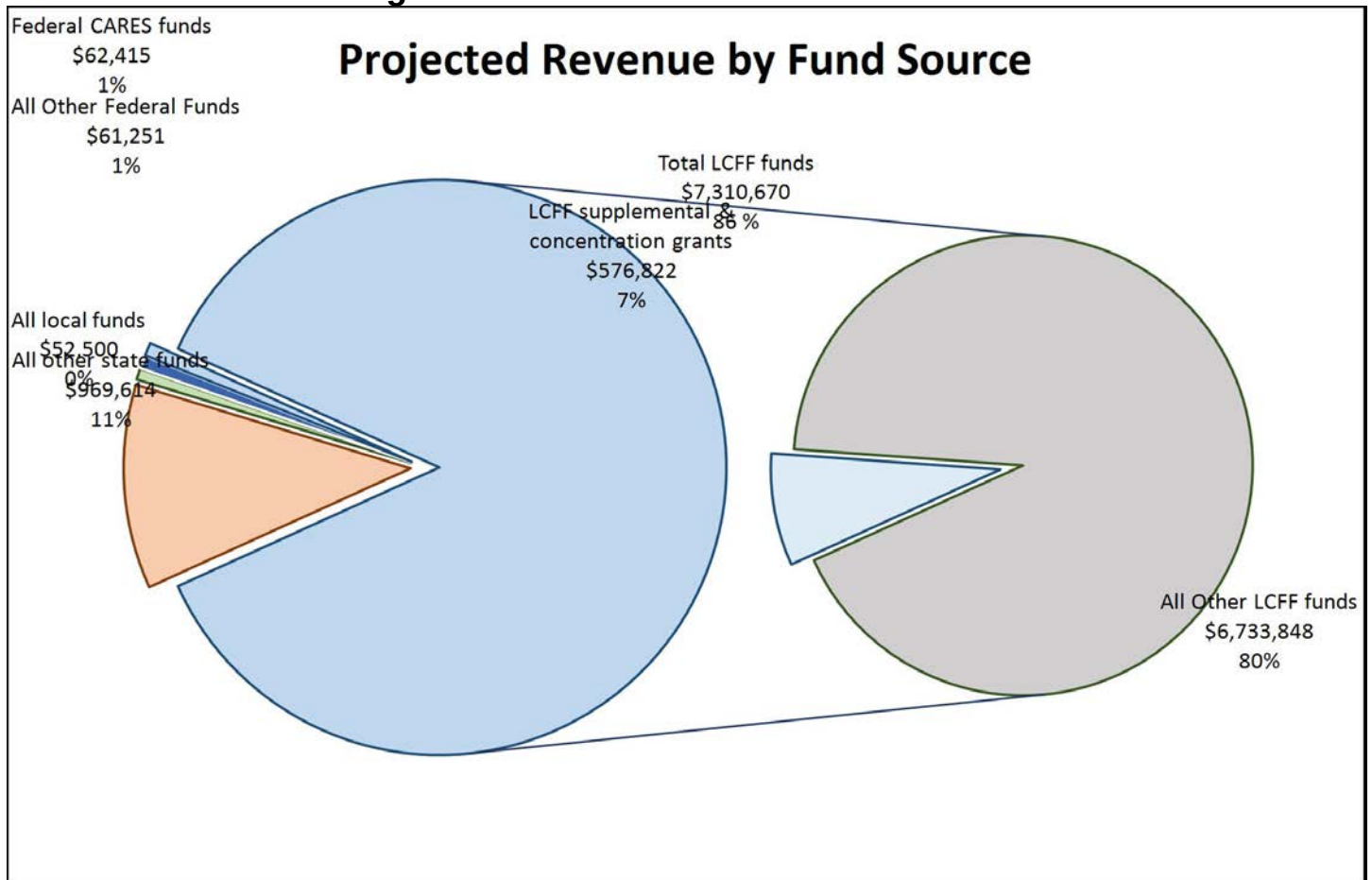
CDS Code: 29 10298 0126219

School Year: 2020-2021

LEA contact information: Peter Sagebiel, Executive Director

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 2020-21 LCAP Year

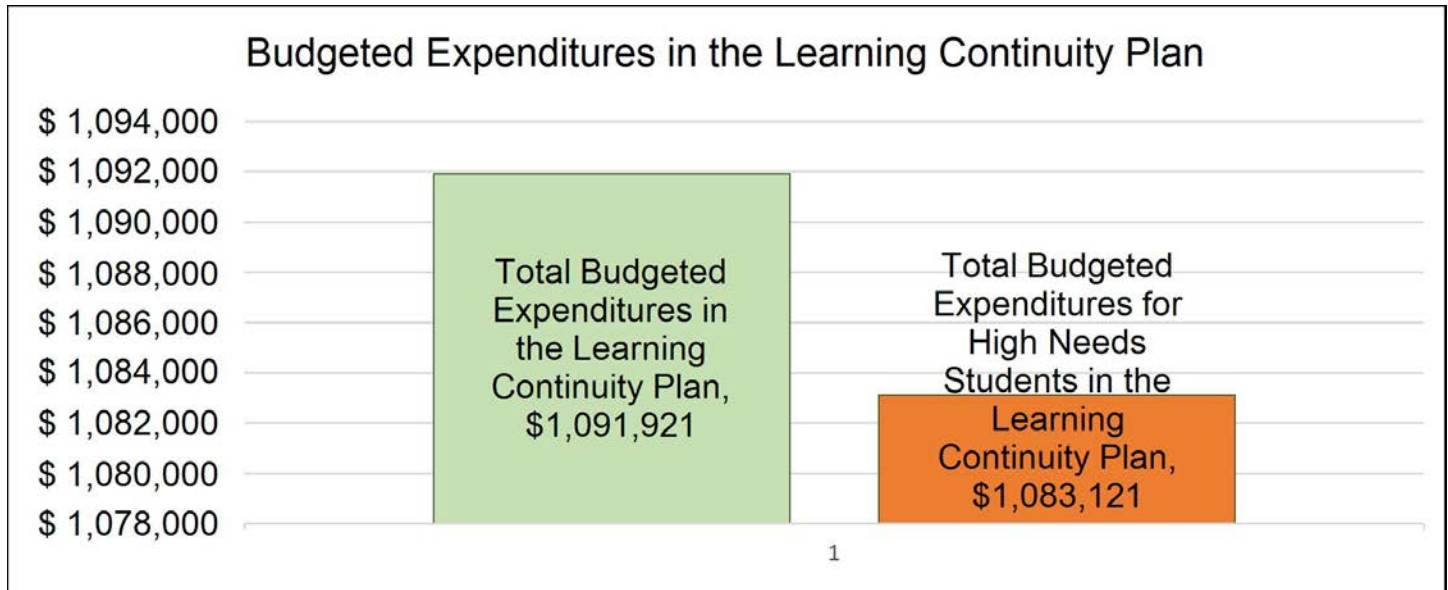


This chart shows the total general purpose revenue Forest Charter School expects to receive in the coming year from all sources.

The total revenue projected for Forest Charter School is \$8,456,450, of which \$7,310,670 is Local Control Funding Formula (LCFF), \$969,614 is other state funds, \$52,500 is local funds, and \$123,666 is federal funds. Of the \$123,666 in federal funds, \$62,415 are federal CARES Act funds. Of the \$7,310,670 in LCFF Funds, \$576,822 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Forest Charter School plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

Forest Charter School plans to spend \$8,582,642 for the 2020-21 school year. Of that amount, \$1,091,921 is tied to actions/services in the Learning Continuity Plan and \$7,490,721 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

The Learning Continuity Plan was adopted in September 2020. Since that time we have been able to make appropriate changes to our 1st Interim budget that more accurately reflect the 2020-21 school year needs and expenses, especially given the COVID-19 pandemic. We didn't include teacher salaries in the Learning Continuity Plan, though the \$3.4 million in certificated salaries will go towards helping to support our high needs students, as well as our general student population. Additionally, we have purchased more Chromebooks and hot spots for connectivity for students, and we continue to look for more ways to support our students through distance learning. Not included are administrative salaries, substitute/FMLA pay, office support staff, advertising and legal fees, and any employee benefits related to salary.

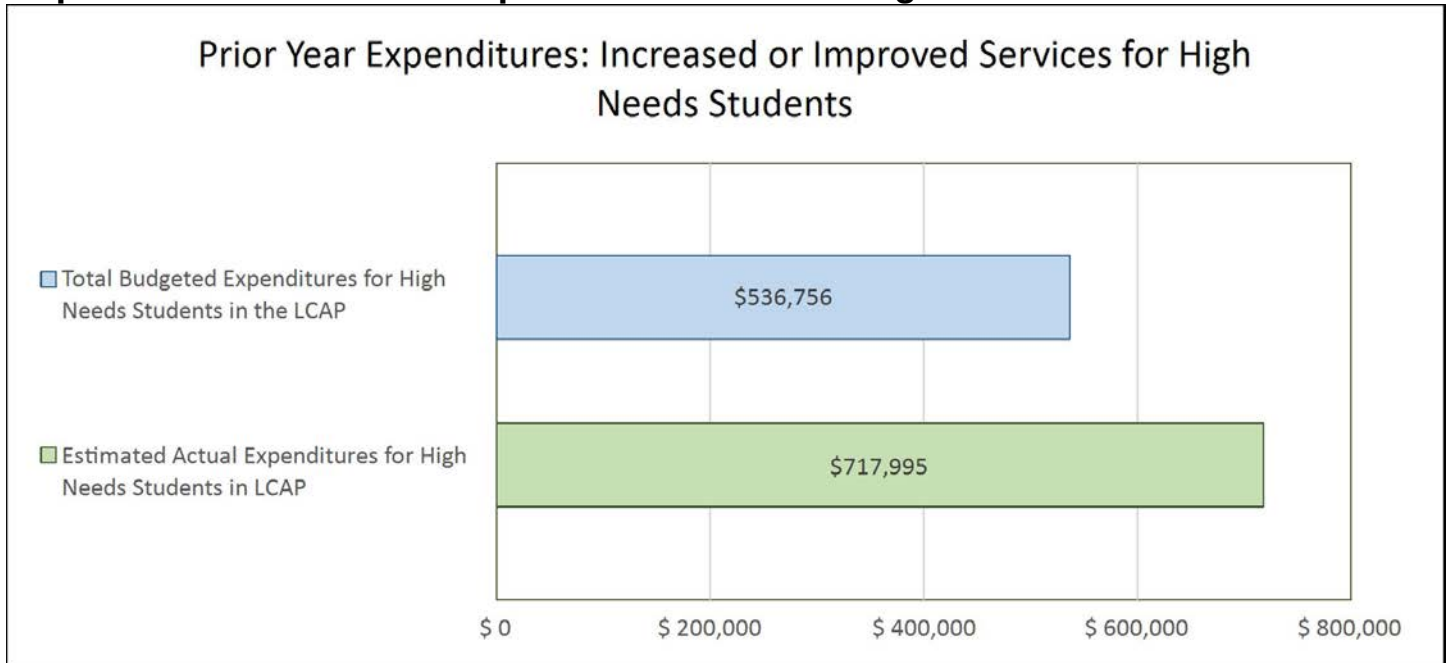
Increased or Improved Services for High Needs Students in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-21, Forest Charter School is projecting it will receive \$576,822 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 Learning Continuity Plan. Forest Charter

School plans to spend \$1,083,121 towards meeting this requirement, as described in the Learning Continuity Plan.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2019-20



This chart compares what Forest Charter School budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Forest Charter School actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-20, Forest Charter School's LCAP budgeted \$536,756 for planned actions to increase or improve services for high needs students. Forest Charter School actually spent \$717,995 for actions to increase or improve services for high needs students in 2019-20.

Forest Charter School

Monthly Charter Council Meeting Minutes – November 10, 2020

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

Council Members:

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

Minutes

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

- 1. Call to Order: 5:02 pm**
- 2. Roll Call: All Present (Dan Thiem, Karen Fruchtenicht, Amea Medeiros, Jennifer Sheffo, Jean Watson)**
- 3. Information/Action: A and B may be considered for Consent Agenda—Meshawn Simmons**

November 10, 2020, Charter Council Agenda and October 13, 2020, Meeting Minutes and Warrants were presented for approval.

Karen Fruchtenicht made a motion to approve the Consent Agenda. Jennifer Sheffo seconded.

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

Nays: None

- 4. Discussion: Other**

None.

Information Items:

5. Information: Enrollment Strategy Based On SB 98--Peter Sagebiel

Peter informed the Council that no changes had been made to the current enrollment strategy. Enrollment has been a little low but is steadily increasing.

6. Information: Program Options--Peter Sagebiel

Peter informed the Council that future program options will likely remain the same and COVID incident monitoring will play a role in determining future options and needs as COVID incidents are currently trending in the upward direction. Currently leaning away from hybrid options and looking more heavily toward in-person targeted support. Another survey will go out in the future to check in with families on the current and possible future program options.

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

B.J. provided an update on the first round of NWEA benchmark testing and the new data tracking software (Parsec). B.J. also provided a synopsis on the capabilities of the new data software and what it will be used for.

8. Information: WASC Midterm Review--Peter Sagebiel, Paul Simoes

Peter informed the Council that the draft report has been sent to the WASC Committee and is in the review process. The WASC mid-term review meeting is set for January 2021.

9. Information: Lending Options--Peter Sagebiel, Meshawn Simmons

Meshawn updated the Council that FCS was declined lending options due to our positive financial/cash standing. However, the County office is working on options should there be a need in the future.

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

Meshawn provided the Council with a 2020/21 Budget and Cash Flow update that shows everything is on pace and looks good although spending has increased with more students on independent study.

11. Information: SB740 Update--Meshawn Simmons

Meshawn provided the Council with an update on SB740 including plans to apply for SB740 in February.

Action Items:

12. Action: Injury and Illness Prevention Plan (IIPP)—Peter Sagebiel and Meshawn Simmons

Peter and Meshawn presented the IIPP to the Council for review as a new requirement for the staff and school.

Jean Watson made a motion to approve the IIPP. Jen Sheffo seconded.

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

Nays: None

13. Director's Update—Peter Sagebiel

- Enrollment - Currently 765 and is trending back up.
- CSDC Conference - Peter remarked on the great job CSDC did on holding a Zoom conference. The new legislation was discussed and clarified at the conference.
- Campus Filtration Upgrades - In response to COVID and the need for better filtration the filters schoolwide are being upgraded.
- Health Dept Review - The health dept reviewed Health and Safety Protocols and with one minor language update cleared the protocols.
- Other - Thank you, Amee! (for the treats during curbside pickup)
- Other - Social-Emotional training for admin provided some good language and ideas to support staff.

14. Information: Future Agenda Items

- One-Time Spending Funds (Peter and Meshawn)
- Foundation Report (as needed)
- Action Plan Update (as needed)
- SB740
- Vaccination Law Updates
- Data Institute
- Lease Renewal (NCLC-Fall)
- Enrollment Strategy
- IIPP

15. Information: Reminder of Future Meetings

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

2020: 12/7*(DELETE), 12/8**

2021: 1/12, 2/9, 3/9, 4/20, 5/18, 6/14*, 6/15****

***Special Meeting**

****Budget Meeting**

16. Action: Adjourn at 5:50 p.m.

Respectfully submitted:

Tita Fowler, Secretary

Date

Charter Council Approved:

Dan Thiem, Chair

Date

Contracts to be approved: (November 2020)

At-Will:

Stipends:

Hourly:

Aldrich, Sarah	\$175.00	Tutor
McCreery, Juanita	\$245.00	Tutor (x2)
McCreery, Juanita	\$105.00	Tutor

Checks Dated 11/01/2020 through 11/30/2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
21-489601	11/06/2020	A BRIGHTER CHILD HOMESCHL BKS	01-4300		510.57
21-489602	11/06/2020	ALL ABOUT LEARNING PRESS INC	01-4300	245.52	
			Unpaid Tax	18.97-	226.55
21-489603	11/06/2020	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		2,433.97
21-489604	11/06/2020	AT&T	01-5930		64.20
21-489605	11/06/2020	BRUCE MAIRS	01-5800		1,971.48
21-489606	11/06/2020	CHERYL BARBER	01-5800		250.00
21-489607	11/06/2020	CLEVER MINDS	01-5800		260.00
21-489608	11/06/2020	COLTON WOOD	01-5800		75.00
21-489609	11/06/2020	DELTA EDUCATION	01-4300		132.08
21-489610	11/06/2020	GRASS VALLEY CROSSFIT	01-5800		262.50
21-489611	11/06/2020	HOLT BALLET CONSERVATORY	01-5800		50.00
21-489612	11/06/2020	Jaimee Wadman	01-5800		600.00
21-489613	11/06/2020	JUSTINE LEYBA'S HOUSE CLEANING	01-5800		3,230.00
21-489614	11/06/2020	KEN WILLER	01-5800		130.00
21-489615	11/06/2020	KIWICO INC	01-4300		1,419.23
21-489616	11/06/2020	LAKESHORE LEARNING MATERIALS	01-4300		113.47
21-489617	11/06/2020	LINDA COUPER	01-5800		96.00
21-489618	11/06/2020	LISA STEWART	01-5800		80.00
21-489619	11/06/2020	MARGARET JOHNSON	01-5800		700.00
21-489620	11/06/2020	NASCO	01-4300		72.72
21-489621	11/06/2020	NEVADA CITY SCHOOL DISTRICT	01-5600		13,750.00 ✓
21-489622	11/06/2020	OFFICE DEPOT	01-4300		342.13
21-489623	11/06/2020	PHILLIPS SCHOOL OF KUNG FU SAN SOO	01-5800		125.00
21-489624	11/06/2020	PIONEER COMMERCE CENTER	01-5600		656.07
21-489625	11/06/2020	Plant The Seed Kids Yoga	01-5800		50.00
21-489626	11/06/2020	RAINBOW RESOURCE CENTER	01-4300		1,137.08
21-489627	11/06/2020	REED'S LOCKS INC	01-4300		8.14
21-489628	11/06/2020	ROOTER PLUMBING OF NEVADA CNTY	01-5800		672.10
21-489629	11/06/2020	ROSE-MAY MICKELSON	01-5800		225.00
21-489630	11/06/2020	School of Rock	01-5800		75.00
21-489631	11/06/2020	SEAN BIANCO	01-5800		130.00
21-489632	11/06/2020	SEBASTIAN	01-5930		133.58
21-489633	11/06/2020	SINGAPORE MATH INC	01-4300		205.12
21-489634	11/06/2020	THE CLEANING SOLUTION	01-5800		2,200.00
21-489635	11/06/2020	TIME4LEARNING- TIME4WRITING	01-4300	639.60	
			01-5800	2,374.80	3,014.40
21-489636	11/06/2020	US BANK CORPORATE PAYMENT SYS	01-4300	2,840.35	
			01-5800	2,973.44	
			01-5920	8.32	
			Unpaid Tax	78.20-	5,743.91 ✓

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

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Checks Dated 11/01/2020 through 11/30/2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
21-489637	11/06/2020	VICTORIA GARRETT	01-5800		975.00
21-489884	11/13/2020	ALL ABOUT LEARNING PRESS INC	01-4300	1,093.07	
			Unpaid Tax	84.47-	1,008.60
21-489885	11/13/2020	ALPENGLOW CLEANING INC	01-5800		620.00
21-489886	11/13/2020	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		3,488.54
21-489887	11/13/2020	ART OF PROBLEM SOLVING	01-4300		61.77
21-489888	11/13/2020	AT&T	01-5930		214.28
21-489889	11/13/2020	BOB SWEAT M.ED MATH TUTORING	01-5800		280.00
21-489890	11/13/2020	CITY OF NEVADA CITY	01-5540		2,478.78
21-489891	11/13/2020	CLARIS INTERNATIONAL INC.	01-5800		1,080.00
21-489892	11/13/2020	CLEVER MINDS	01-5800		60.00
21-489893	11/13/2020	DE LAGE LANDEN FINCL SRV INC	01-5600		190.28
21-489894	11/13/2020	EXTREME GYMNASTICS, INC	01-8699		75.00
21-489895	11/13/2020	HAFDIS TRAUSTADOTTIR	01-5800		450.00
21-489896	11/13/2020	HOUGHTON MIFFLIN HARCOURT	01-4300		44.06
21-489897	11/13/2020	KEN WILLER	01-5800		150.00
21-489898	11/13/2020	LINDA COUPER	01-5800		226.00
21-489899	11/13/2020	MCGRAW-HILL EDUCATION INC	01-4300		73.02
21-489900	11/13/2020	MEGGIE CUTIGINI	01-5800		810.00
21-489901	11/13/2020	MOVING BEYOND THE PAGE	01-4300	32.46	
			Unpaid Tax	2.51-	29.95
21-489902	11/13/2020	NEVADA CITY BALLET ACADEMY	01-5800		800.00
21-489903	11/13/2020	NEVADA CITY SCHOOL DISTRICT	01-5600		1,041.75
21-489904	11/13/2020	OFFICE DEPOT	01-4300		216.60
21-489905	11/13/2020	ONE-II-ONE MATH TUTORING	01-5800		520.00
21-489906	11/13/2020	PHILLIPS SCHOOL OF KUNG FU SAN SOO	01-8699		85.00
21-489907	11/13/2020	R&B COMMUNICATIONS	01-5800		395.00
21-489908	11/13/2020	RAINBOW RESOURCE CENTER	01-4300		4,440.92
21-489909	11/13/2020	REPUBLIC INDEMTY CO OF AMERICA	01-9516		3,054.00
21-489910	11/13/2020	SCHOOL PATHWAYS LLC	01-5806		2,708.80
21-489911	11/13/2020	SPD MARKET- NEVADA CITY	01-5920		33.46
21-489912	11/13/2020	SUDDENLINK COMMUNICATIONS	01-5930		517.04
21-489913	11/13/2020	TIMBERDOODLE	01-4300		3,615.35
21-489914	11/13/2020	TRUCKEE DONNER PUBLIC UTILITY REMITTANCE CENTER	01-5520	379.78	
			01-5540	85.69	465.47
21-489915	11/13/2020	US BANK CORPORATE PAYMENT SYS	01-4300		275.54
21-489916	11/13/2020	WASTE MANAGEMENT	01-5570		278.94
21-489917	11/13/2020	WAVE	01-5930		265.38
21-490314	11/20/2020	ACCREDITING COMMISSION FOR SCH OOLS (WASC)	01-5300		1,510.00
21-490315	11/20/2020	ALL ABOUT LEARNING PRESS INC	01-4300	195.78	
			Unpaid Tax	15.13-	180.65

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Checks Dated 11/01/2020 through 11/30/2020

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
21-490316	11/20/2020	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		3,315.62
21-490317	11/20/2020	BRAVE WRITER LLC	01-4300	284.92	
			01-5800	299.00	
			Unpaid Tax	22.02-	561.90
21-490318	11/20/2020	CALTRONICS BUSINESS SYSTEMS	01-5600		669.21
21-490319	11/20/2020	CANYON VIEW ASSEMBLY	01-5600		1,000.00
21-490320	11/20/2020	COMCAST	01-5930		788.45
21-490321	11/20/2020	DELTA EDUCATION	01-4300		65.00
21-490322	11/20/2020	GOLD COUNTRY GYMNASTICS	01-5800		222.00
21-490323	11/20/2020	GRIFFIN TUTORING	01-5800		315.00
21-490324	11/20/2020	Innovative Language Learning	01-5800		150.00
21-490325	11/20/2020	INSPIRE LEARNING ACADEMY INC	01-5800		735.00
21-490326	11/20/2020	KIWICO INC	01-4300		308.49
21-490327	11/20/2020	LAKESHORE LEARNING MATERIALS	01-4300		25.40
21-490328	11/20/2020	MASTERS COURT TRUST	01-5600		952.86
21-490329	11/20/2020	MOVING BEYOND THE PAGE	01-4300		38.67
21-490330	11/20/2020	NEVADA CITY SCHOOL DISTRICT	01-5600		13,958.35 ✓
21-490331	11/20/2020	NEVADA COUNTY CHARTER SERVICES AUTHORITY	01-5100		85,257.57 ✓
21-490332	11/20/2020	NEVADA COUNTY SUPERINTENDENT	01-9514		39,973.34 ✓
21-490333	11/20/2020	OFFICE DEPOT	01-4300		14.01
21-490334	11/20/2020	ORIGO EDUCATION INC	01-4300	29.88	
			01-5800	810.00	839.88
21-490335	11/20/2020	PACIFIC GAS & ELECTRIC COMPANY	01-5510	121.61	
			01-5520	1,040.06	1,161.67
21-490336	11/20/2020	PIONEER COMMERCE CENTER	01-5600		13,742.95 ✓
21-490337	11/20/2020	RAINBOW RESOURCE CENTER	01-4300		273.49
21-490338	11/20/2020	SAVVAS LEARNING COMPANY LLC	01-4300		146.65
21-490339	11/20/2020	SHAYLA DERENNE	01-5800		420.00
21-490340	11/20/2020	SINGAPORE MATH INC	01-4300		322.17
21-490341	11/20/2020	SOUTHWEST GAS CORPORATION	01-5510		92.28
21-490342	11/20/2020	TEACHING TEXTBOOKS INC	01-4300	159.49	
			Unpaid Tax	8.07-	151.42
21-490343	11/20/2020	TIMBERDOODLE	01-4300		909.49
Total Number of Checks			101		240,275.35 ✓

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	FOREST CHARTER	101	240,504.72
Total Number of Checks		101	240,504.72
Less Unpaid Tax Liability			229.37-
Net (Check Amount)			240,275.35



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

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Forest Charter School

Budget Narrative and Assumptions
 2020-2021 First Interim Budget
 Date: December 3, 2020
 Board Approved: December 8, 2020

Summary

The 1st Interim budget report is a snapshot of the school's revenue and expenditure projections for the current fiscal year. It is a time to adjust the budget based on the closing of the prior fiscal year, current year enrollment trends, staff hiring adjustments, and other factors that impact revenue and expenditures.

Governor Gavin Newsom signed the state budget on June 26, 2020. On September 18, 2020, he signed Senate Bill (SB) 820, an Education Trailer Bill that made changes to the enacted budget. The budget continues to focus on weathering the storm from the COVID-19 pandemic. Changes made in the budget and the budget trailer bill that impact Forest Charter include:

- The final budget suspended the statutory COLA of 2.31%, and removed the 10% cuts to the LCFF
- Instead of cuts to the LCFF, we are facing cash deferrals beginning in February, adding up to a total deferral amount of \$1.7 million to FCS to be repaid in the 2021-2022 school year
- Funding for 2020-2021 will be based on 2019-2020 P2 meaning we will see no growth funding. Instead, our funding will be frozen at our 2019-2020 P2 of 773.31 ADA

As we navigate through unprecedented fiscal challenges, maintaining 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.

MSimmons/FCS

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, \$576,822 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 \$836,769 in EPA funding for the 2020-2021 school year.

Low-Performing Students Block Grant

The Low-Performing Students Block Grant is a state education funding initiative with the goal of providing grant funds to local educational agencies serving pupils identified as low-performing on state English language arts or mathematics assessments who are not otherwise identified for supplemental grant funding under the local control funding formula or eligible for special education services, as specified in Education Code Section 41570(d). FCS will carryover \$29,665 in grant funds into the 2020-2021 school year. These funds will be reflected as expense only and must be spent by the end of the year.

CARES Act Funding

Forest Charter received \$113,261 in Learning Loss Mitigation Funds from a mix of state and federal sources. All funds must be spent in the 2020-2021 school year and may only be used for activities that directly support academic achievement and mitigate learning loss related to COVID-19 school closures, and for addressing health and safety concerns related to the pandemic. FCS is primarily using these funds to cover the cost of connectivity

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and technology related to distance learning, cleaning supplies and PPE, and academic support related to distance learning.

Chromebook Rotation

In 2015, FCS purchased Chromebooks to offer to our 6th – 12th grade students to support the school's curriculum and student's learning. In June 2021, the licenses will expire for our current Chromebooks, making them obsolete for our purposes. At that point, there will be no support from Google, and the devices won't support our testing, and other software.

In 2019, the Governing Board advised FCS to hold \$100,000 in our ending fund balance to purchase a bulk replacement order of 500 Chromebooks in 2021. Based on testing needs, we are considering purchasing additional Chromebooks to ensure we don't have a shortage given projected growth. We have earmarked an additional \$20,000 from the school's 2020-2021 budget to cover any additional costs from increased enrollment and COVID-19 Distance Learning. While the \$100,000 is coming from our ending fund balance, it will hit the 2020-2021 budget as an expense.

First Interim Budget in Summary

The First Interim Budget is based on an ADA of 773.31, and reflects a net deficit of (\$63,777), which is a result of our Chromebook Rotation and increased spending related to COVID-19.

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
- Utilize different funding resources to offset student support, such as fundraising through the FCS Education Foundation, etc.
- Review annual costs of school programs to analyze ongoing sustainability

Multi-Year Projection

Our Budget Summary and Multi-Year Projection identifies the following key points:

- 2020-2021
 - o Enrollment frozen at 2019-2020 P2 of 773.31 ADA
 - o LCFF revenue based on FCMAT LCFF Calculator and includes a 0% increase
 - o EPA Funding of \$836,769
 - o COLA decreased to 0%
 - o Step increases for staff (including an additional 2% increase for classified office staff to reflect increased workload with in house business services)
 - o Decrease in the employer contribution to CalSTRS from 18.4% to 16.15%
 - o \$100,000 in resource 4400 for Chromebook replacement
 - o Deficit spending of (\$63,777) which reflects \$100,000 coming out of the ending fund balance for the Chromebook rotation

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- o Ending Fund Balance includes a Capital Expense reserve of \$600,000, a 5% required reserve, \$5,000 reserve for technology upgrade, and a 2% Special Education reserve
- 2021 - 2022
 - o Growth enrollment and ADA at 800/786
 - o LCFF revenue based on FCMAT LCFF Calculator which includes a 0% funding increase
 - o All salaries are shown with a step increase and 2% raise
 - o Surplus of \$35,462
 - o Decrease in the employer contribution to CalSTRS from 16.15% to 15.92%
 - o Ending Fund Balance includes a Capital Expense reserve of \$600,000, a 5% required reserve, \$25,000 reserve for future tech rotation, \$10,000 reserve for tech upgrade, and a 2% Special Education reserve
- 2022-2023
 - o Maintain enrollment and ADA at 800/786
 - o LCFF revenue based on School Services projections and FCMAT LCFF Calculator showing flat funding
 - o All salaries are shown with a step increase and 2% raise
 - o Deficit spending of (\$119,156)
 - o Increase in the employer contribution to CalSTRS from 15.92% to 18.4%
 - o Ending Fund Balance includes a Capital Expense reserve of \$600,000, a 5% required reserve, \$50,000 reserve for future tech rotation, \$15,000 reserve for tech upgrade, and a 2% Special Education reserve

Audit Regulation Updates

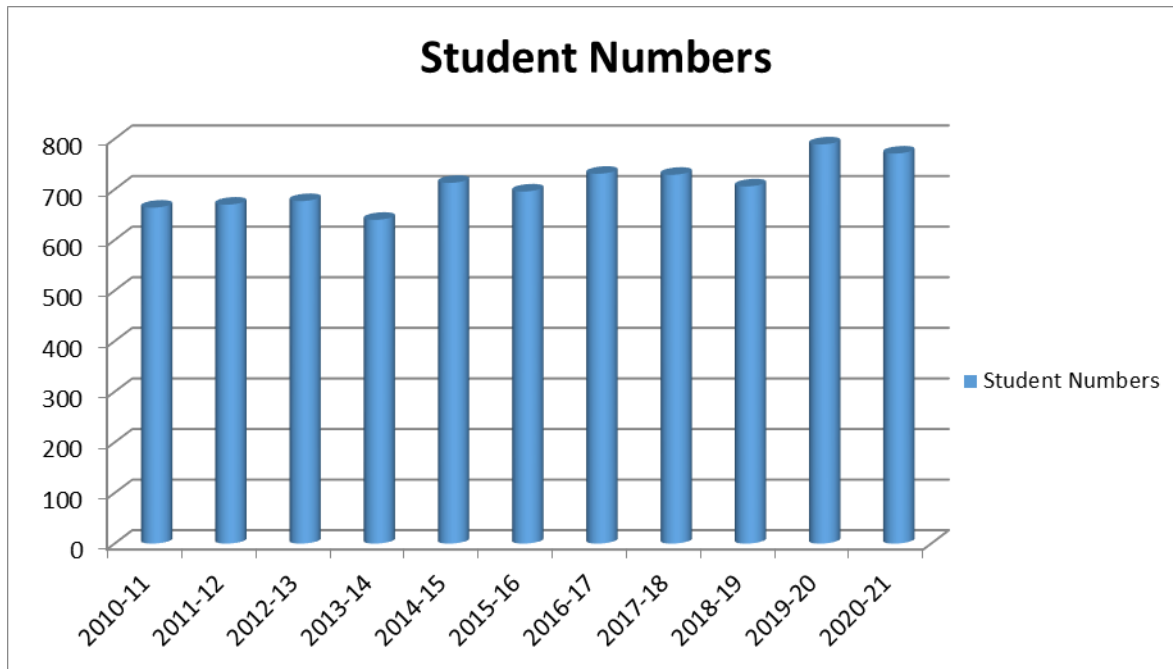
Charter Schools are required to go through an annual audit conducted by an outside firm to review the fiscal procedures and contemporaneous records of attendance compliance as outlined in the State Audit Guide. This year, annual audits will include the following:

- 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

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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 2020-21 was 771, down 18 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 October 2016, FCS received a 4 year 100% Funding Determination. Senate Bills 98 and 820 have made significant changes to the funding determination process. All schools, including Forest Charter, who are up for

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renewal the SB740 funding determination, will be automatically granted funding at their most recent funding level for the next two years, as long as they fill out an application by June 2021.

Health Benefits:

FCS offers a High Deductible PPO Health Plan with a Health Saving Account to all eligible employees. In 2020-2021 we are able to offer two options to staff, one with a higher deductible, but lower monthly cost, the other is the same plan we've been offering at a 12.9% increase to the employee. We plan to explore alternative health insurance plans for the 2021-22 year.

FCS implemented a 'tiered' benefit cap structure, providing a cap based on family demographics:

PLAN	PER EMPLOYEE CAP	EMPLOYEE COST/MO	PLAN COST
Employee Only	\$4,562.28	\$11.77	\$4,691.52
Employee with child(ren)	\$7,637.04	\$73.42	\$8,444.64
Employee plus spouse	\$8,212.00	\$191.76	\$10,321.32
Employee plus family	\$10,543.20	\$363.71	\$14,543.76

Dental, Vision, Accident, and Critical Illness plans are offered as voluntary options.

Oversite and Business Services:

FCS negotiated with NCSOS to provide ala carte services at a reduced cost to FCS, saving us approximately \$150,000 per year. Our office staff has been able to successfully make the transition to managing our own business services.

- Oversight (1%) - \$73,107
- Business Services – approximately \$100,000

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 2020-2021 school year is \$586,795
- FCS will receive \$376,593 in SELPA funding for 2020-2021 and an estimated \$41,472 in Mental Health dollars
- Total projected special education costs = \$1,004,860

Cash Flow

We will continue to monitor and provide the council with monthly reports of our cash flow with an eye towards cash management given the scheduled cash deferrals.

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FOREST CHARTER SCHOOL				Date that actuals are posted thru....						11/30/20							
CASH FLOW REPORT 2020-2021																	
PROJECTED YEAR BUDGET	2020-2021	Current or Revised Budget	Original Budget														
Descriptions	2020-2021	2020-2021	2020-2021	July	August	September	October	November	December	January	Total Jul-Jan	February	March	April	May	June	Total Jul-Jun
Beginning Cash Balance	1,741,680		1,889,563	1,741,680	2,465,077	2,520,005	3,100,054	2,767,001	2,742,474	2,995,286	1,741,680	2,620,756	2,567,756	2,423,994	1,898,994	1,287,994	1,741,680
RECEIPTS																	
Prop Tax 8020-8079	0	0		0	0	0	0	0	0	0	0						0
State Aid (Appo 8010-8019)	6,385,706	6,177,014		241,931	241,931	837,046	435,476	435,476	837,046	435,476	3,464,382	550,000	89,000	89,000	89,000	401,570	4,682,952
RL Trf & PERS 8080-8099	924,964	791,702		0	215,000	(215,000)	0	166,493	0	147,994	314,487	305,238				305,238	924,963
Total 8010-8099	7,310,670	6,968,716		241,931	456,931	622,046	435,476	601,969	837,046	583,470	3,778,869	550,000	394,238	89,000	89,000	706,808	5,607,915
Federal Revenue 8100-8299	174,512	123,666		0	0	50,846	0	0	0	0	50,846					123,666	174,512
Other State Rev 8300-8599	981,183	696,827		13,398	15,251	94,504	44,559	46,357	50,000	50,000	314,069	50,000	50,000	45,000	50,000	153,889	662,958
Other Local Rev 8600-8799	52,500	52,000		0	0	0	0	0	3,766	0	3,766	0	15,000	10,000	15,000	8,734	52,500
Transfers In 8910-8929	0	0		0	0	0	0	0	0	0	0						0
Sources 8931-8979	0	0		0	0	0	0	0	0	0	0						0
Contributions 8980-8999	0	0		0	0	0	0	0	0	0	0						0
TOTAL RECEIPTS	8,518,865	7,841,209		255,329	472,182	767,396	480,035	648,326	890,812	633,470	4,147,550	600,000	459,238	144,000	154,000	993,097	6,497,885
DISBURSEMENTS																	
Cert Salaries 1000-1999	3,464,946	3,403,954		52,153	167,279	310,376	307,176	304,646	310,000	310,000	1,761,630	310,000	310,000	310,000	310,000	180,000	3,181,630
Classified Salar 2000-2999	918,930	886,128		34,339	54,913	80,589	77,150	68,994	78,000	78,000	471,984	78,000	78,000	78,000	78,000	65,004	848,988
Empl Benefits 3000-3999	1,590,526	1,125,842		25,757	63,387	100,976	100,530	103,686	105,000	105,000	604,336	105,000	105,000	105,000	105,000	105,000	1,129,336
Supplies 4000-4999	463,124	399,798		29	13,278	58,205	36,873	29,530	25,000	200,000	362,915	20,000	25,000	20,000	22,000	13,298	463,213
Services 5000-5999	2,145,116	2,108,680		264,780	137,422	141,212	174,828	167,787	120,000	315,000	1,321,029	140,000	85,000	156,000	250,000	35,000	1,987,029
Total Books, S4000-5999	2,608,240	2,508,478		264,809	150,700	199,417	211,701	197,317	145,000	515,000	1,683,944	160,000	110,000	176,000	272,000	48,298	2,450,242
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 Transf 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	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	8,582,642	7,924,402		377,058	436,279	691,358	696,557	674,643	638,000	1,008,000	4,521,895	653,000	603,000	669,000	765,000	398,302	7,610,197
CURR YR NET INC/DEC	(63,777)	(83,193)		(121,729)	35,903	76,038	(216,522)	(26,317)	252,812	(374,530)	(374,345)	(53,000)	(143,762)	(525,000)	(611,000)	594,795	(1,112,312)
PR YR TRANSACTIONS																	
Revolving Cash 91xx	2,600	2,600		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Recei 92xx	494,332	494,332		849,492	(492)	464,456	(462)	0	0	0	1,312,994	0	0	0	0	0	1,312,994
Due From 9310	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepays 9330/9331	53,348	53,348		37,502	0	0	0	0	0	0	37,502	0	0	0	0	0	37,502
Accounts Rece 9120-9499	550,280	550,280		886,994	(492)	464,456	(462)	0	0	0	1,350,496	0	0	0	0	0	1,350,496
Accounts Payat 9500-10, 9560	476,833	476,833		(41,868)	19,517	39,555	(116,069)	1,790	0	0	(97,075)	0	0	0	0	0	(97,075)
H&W Payable A9511-9525	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due to Grantors 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 Paya 9500-9630	476,833	476,833		(41,868)	19,517	39,555	(116,069)	1,790	0	0	(97,075)	0	0	0	0	0	(97,075)
Deferred Reven 9650	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Prior Year Transaction:	73,447	73,447		845,126	19,025	504,011	(116,531)	1,790	0	0	1,447,571	0	0	0	0	0	1,447,571
TOTAL NET INC/DEC	9,670	(9,746)		723,397	54,928	580,049	(333,053)	(24,527)	252,812	(374,530)	1,073,226	(53,000)	(143,762)	(525,000)	(611,000)	594,795	335,259
																	~Cash

Forest Charter School
First Interim 2020-2021

	Adopted 2020-2021	45 Day Revise 2020-2021	1st Interim 2020-2021	YEAR 2 2021-2022	YEAR 3 2022-2023
ENROLLMENT	825	800	785	800	800
ADA	800	773	773	786	786
REVENUE					
LCFF	5,088,923	5,817,627	5,548,937	5,646,287	5,637,072
Prop 30 EPA	1,088,091	708,479	836,769	850,500	850,500
In-Lieu Property Taxes	791,702	791,702	924,964	924,964	924,964
Total LCFF	6,968,716	7,317,808	7,310,670	7,421,751	7,412,536
Federal Revenue - Other					
SELPA - Federal (3310) RESTRICTED	123,666	123,666	123,666	125,000	127,500
SELPA - State (6500) RESTRICTED	228,101	228,101	252,558	252,558	252,558
Mental Health (6512) RESTRICTED	40,615	40,615	45,035	45,035	45,035
Mandate Block Grant (0009)	22,335	22,218	22,218	22,218	22,218
One-Time Discretionary Grant (0009)					
State Lottery (1100)	118,269	115,997	121,154	122,000	123,000
State Lottery (6300) RESTRICTED	41,751	37,892	39,577	40,000	41,000
State- Low Perform Grant (7510) RESTF	0	0	0	0	
STRS/PERS on Behalf (7690) RESTRIC	245,757	245,757	438,226	438,226	438,226
Local - donations (0009)	25,000	25,000	25,000	25,000	25,000
Local - other (0009)	27,500	27,500	27,500	27,500	27,500
CARES Act - 3220			50,846		
CARES Act - 7420			62,415		
Other					
Total Revenue	7,841,710	8,184,553	8,518,865	8,519,288	8,514,573
EXPENDITURES					
Personnel Costs					
Certificated Salaries	3,403,954	3,403,954	3,464,946	3,534,245	3,604,930
Certificated Increase/Decrease					
Certificated Total	3,403,954	3,403,954	3,464,946	3,534,245	3,604,930
Classified Salaries	886,128	886,128	918,930	937,309	956,055
Classified Increase/Decrease					
Classified Total	886,128	886,128	918,930	937,309	956,055
Benefits	1,125,842	1,125,842	1,590,526	1,622,337	1,638,560
Total Personnel Costs	5,415,924	5,415,924	5,974,402	6,093,890	6,199,544
Expenditures					
Materials & Supplies	267,798	267,798	328,624	255,000	265,000
Non Capitalized Equipment	132,000	132,000	134,500	20,000	22,000
Total Books and Supplies (4000)	399,798	399,798	463,124	275,000	287,000
Other Operating Expenses (5000)					
SubAgreements for Services 5100	954,382	954,382	981,672	950,000	960,000
Travel and Conferences 5200	9,300	9,300	7,800	10,000	10,000
Dues and Memberships 5300	17,000	17,000	15,000	15,000	15,000
Insurance 5400	28,000	28,000	29,000	30,000	32,000
Operations& Housekeeping 5500	50,000	50,000	41,000	45,000	45,000
Rent, Leases, Repairs, Non Cap IM 5600	399,938	399,938	399,938	409,936	420,185
Prof/Consul/Svcs& Oper Expense 5800	633,060	633,060	651,706	635,000	645,000
Communications 5900	17,000	17,000	19,000	20,000	20,000
Bldgs and Improve 6200					
Excess Program Costs 7100					
Total Program Costs	2,508,478	2,508,478	2,608,240	2,389,936	2,434,185
Total Expenses	7,924,402	7,924,402	8,582,642	8,483,826	8,633,729
Net Increase/Decrease	-82,692	260,151	-63,777	35,462	-119,156
Beginning Balance	1,741,680	1,741,680	1,741,680	1,677,903	1,713,364
Ending Balance	1,658,988	2,001,831	1,677,903	1,713,364	1,594,208
Revolving/Clearing	2,600	2,600	2,600	2,600	2,600
Required Reserve (5%)	396,220	396,220	429,132	424,191	431,686
SPED Reserve (2%)	158,488	158,488	171,653	169,677	172,675
Tech Rotation	100,000	100,000	100,000	25,000	50,000
Tech Upgrade	5,000	5,000	5,000	10,000	15,000
Additional Reserves					
Building Project Reserve	600,000	600,000	600,000	600,000	600,000
Unappropriated Fund Balance	396,680	739,523	369,518	481,896	322,247

Charter Council Approved:

FOREST CHARTER SCHOOL FY 20-21

12/3/20

Object		Adopted Budget	Revenue	% Rcvd
Total Year To Date Revenues		7,841,710	2,623,268	33%

Object	Description	Adopted Budget	Actual	% Used
Total Certificated Salaries		3,403,954	1,141,630	34%
Total Classified Salaries		886,128	315,984	36%
Total Employee Benefits		1,125,842	394,336	35%
	4300 MATERIALS AND SUPPLIES	263,798	139,952	53%
	4400 NON CAPITALIZED EQUIPMENT	132,000	3,145	2%
	4700 FOOD	4,000	384	10%
Total Books and Supplies		399,798	143,481	36%
Services and Other Operating Expenditures				
	5100 SUBAGREEMENTS FOR SERVICES	954,382	493,315	52%
	5210 CONFERENCE	9,000	1,072	12%
	5220 MILEAGE REIMBURSEMENT	300		0%

Expenditure Detail (continued)

Services and Other Operating Expenditures (continued)

	5300 DUES AND MEMBERSHIPS	17,000	12,960	76%
	5400 INSURANCE	28,000	16,957	61%
	5510 GAS HEATING/FUEL	7,000	508	7%
	5520 ELECTRICITY	29,000	8,297	29%
	5540 WATER	9,000	3,210	36%
	5550 SEWER	1,000	129	13%
	5570 GARBAGE	4,000	1,395	35%
	5600 RENT,LEASES,REPAIRS/NON CAP	399,938	189,170	47%
	5800 PROF/CONSUL/SVCS/OP EXPENSE	413,503	146,085	35%
	5801 ADVERTISING	5,000		0%
	5802 LEGAL FEES	15,000	209	1%
	5806 DATA PROCESSING SERVICES	25,000	10,735	43%
	5840 FINGERPRINTING	1,000	236	24%
	5850 OVERSIGHT	69,688		0%
	5852 BUSINESS SERVICES	100,000		0%
	5871 FIELD TRIP CONTRACT/EXP	3,869	307	8%
	5920 POSTAGE/SHIPPING (OUT)	2,000	564	28%
	5930 TELEPHONE	15,000	8,583	57%
	5940 INTERNET		388	
Total Services and Other Operating Expenditures				

Total Year To Date Expenditures		7,924,402	2,889,550	36%
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