

Forest Charter School

470 Searls Avenue
Nevada City, CA 95959

Monthly Charter Council Meeting Agenda

December 6, 2022

5:00 p.m. Regular Session

****Virtual Meeting****

Network User ID: FC_Public

Network Password: PineCedar2

Dan Thiem, Chair
<VACANT>, Vice Chair
Cheryl Knight, Parent Representative
Amea Medeiros, Parent Representative
Dylan Hendricks, Parent Representative

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=Y2dzdFBFUXdQTUFXazI3bERnZGIYUT09>

Meeting ID: 854 0839 8614

Passcode: 873378

Dial by your location

+1 408 638 0968 US (San Jose)

Meeting ID: 854 0839 8614

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

AGENDA:

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

(E-Attachments)

- Should the Consent Agenda be approved?
 - A. Adoption of the December 6, 2022 Agenda
 - B. November 8, 2022, Charter Council Meeting Minutes (*page 4*)
 - C. Contracts (*page 7*)
 - D. Warrants (November) (*page 8*)

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: Student Achievement—B.J. Hatcher

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

6. Information: Special Education Percentages—Peter Sagebiel

Peter will update the Council on the percent of students in Special Education.

7. Information: WASC Self-Study—Peter Sagebiel, Paul Simoes

Peter and Paul will update the board on the upcoming WASC self-study.

8. Information: 2022/23 Budget and Cash Flow—Meshawn Simmons (*page 11*)

Meshawn will update the Council on 2022/23 Budget items and Cash Flow.

9. 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:

10. Action: 202/23 Cash Flow and First Interim Budget—Meshawn Simmons

(page 12)

- Should the Council approve the 2022/23 Cash Flow, 1st Interim Budget, and Multi-Year Projections?

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

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

12. Director's Update--Peter Sagebiel

- Enrollment
- Political Update
- Safety Drills
- Safety Plan (CSSP) Update
- County Oversight Meeting
- Silly Sweater Run
- Mid-Year Check-In Meetings
- Staff Appreciation
- Other

13. Future Agenda Items

- Suicide Prevention Policy Updates
- CSSP

14. Information: Reminder of Future Meetings

2023: 1/10, 2/7, 3/7, 4/18, 5/16, 6/12*, 6/13****

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

15. Action: Adjourn

Forest Charter School

Monthly Charter Council Meeting Minutes – November 8, 2022

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

Council Members:

Dan Thiem, Community Representative, and Chair
<VACANT>, Vice Chair
Dylan Hendricks, Parent Representative
Cheryl Knight, Parent Representative
Amea Medeiros, Parent Representative
Tita Fowler, Secretary

Minutes

Virtually Present: Dan Thiem, Peter Sagebiel, Meshawn Simmons, Dawn Anthney, Katy Baggett, Janice Eggers, Tita Fowler, B.J. Hatcher, Dylan Hendricks, Cheryl Knight, Amea Medeiros, Paul Simoes, Dave Stanger

- 1. Call to Order: 5:01 pm**
- 2. Roll Call: Dan Thiem, Peter Sagebiel, Meshawn Simmons, Dawn Anthney, Katy Baggett, Janice Eggers, Tita Fowler, B.J. Hatcher, Dylan Hendricks, Cheryl Knight, Amea Medeiros, Paul Simoes, Dave Stanger**
- 3. Information/Action: A, B, C, and D may be considered for Consent Agenda—Meshawn Simmons**

November 8, 2022 Charter Council Agenda, October 11, 2022 Minutes, and the Warrants were presented for approval.

Cheryl Knight made a motion to approve the Agenda. Amea Medeiros seconded.

Ayes: Dylan Hendricks, Cheryl Knight, Amea Medeiros, Dan Thiem

Nays: None

- 4. Discussion: Other**

None.

Information/Discussion Items:

5. Information: Forest Charter COVID Impacts and Updates--Peter Sagebiel, Meshawn Simmons

Peter and Meshawn informed the Council there have been no changes to COVID protocols.

6. Information: Student Achievement and Comparative Data—B.J. Hatcher

B.J. informed the Council that the first window of i-Ready assessments has closed and we are waiting for the data compilation to be ready. We are also waiting on County data and CAASPP schoolwide scores.

7. Information: WASC Self-Study—Peter Sagebiel, Paul Simoes

Peter informed the Council that WASC self-study groups have been established and the ESLR's and mission statement will be reviewed at the next staff meeting. We will ramp up the self study process in January.

8. Information: 2022/23 Budget and Cash Flow—Meshawn Simmons

Meshawn reviewed the 2022/23 Budget items and Cash Flow with the Council.

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

Peter and Meshawn provided the Council with an update on the Nevada City Learning Center Relocatable Office Space and Playground. The playground demo has been completed and we are just waiting for the new equipment to be delivered and installed in the next couple of weeks.

Action Items:

10. Action: FCS Suspension/Expulsion Policy—Peter Sagebiel

Peter reviewed the updated FCS Suspension/Expulsion Policy with the Council.

Dylan Hendricks motioned to approve the updated FCS Suspension/Expulsion Policy. Cheryl Knight seconded.

Ayes: Dylan Hendricks, Cheryl Knight, Amee Medeiros, Dan Thiem

Nays: None

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

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

Cheryl Knight motioned to approve utilizing AB 361 provisions to continue virtual meetings. Dylan Hendricks seconded.

Ayes: Dylan Hendricks, Cheryl Knight, Amee Medeiros, Dan Thiem

Nays: None

12. Director's Update--Peter Sagebiel

- Enrollment - Strong enrollment which is great to see.
- Political Update - Will be attending a New Laws Webinar. Quite a few on the Brown Act.
- Special Ed Update - The number of Sped students is up. We are sitting at about 13%. We are limited with space in Truckee but we are working on some options.
- Safety - CSSP Update and CPR Training - We are coming up on our CSSP review which included revamping reunification procedures and locations. CPR/First Aid was updated for key personnel
- Staff Development - Sensory Support and Behavior Training - Excellent training on how to support students with sensory needs as well as support all students
- ACSA Executive Council - Peter rejoined the local ACSA for additional admin support and collaboration
- Halloween Celebrations - all sites provided some fun Halloween activities for the students
- Other - potential lift of teleconference flexibilities in February 2023

13. Future Agenda Items

- Suicide Prevention Policy Updates
- CSSP

14. Information: Reminder of Future Meetings

Dates for the 2022/23 Charter Council meetings were set as follows:

2022: 12/6**

2023: 1/10, 2/7, 3/7, 4/18, 5/16, 6/12*, 6/13****

***Special Meeting**

****Budget Meeting**

15. Action: Adjourn at 5:29 p.m.

Respectfully submitted:

Tita Fowler, Secretary

Date

Charter Council Approved:

Dan Thiem, Chair

Date

Contracts to be approved: (December 2022)

At-Will:

Stipend Agreements:

Hourly:

Capaccioli, Clio	\$490.00	Tutor
Capaccioli, Clio	\$245.00	Tutor
Marks, Juli	\$210.00	Tutor
McCreery, Juanita	\$175.00	Tutor (x2)
McCreery, Juanita	\$210.00	Tutor

Checks Dated 11/01/2022 through 11/30/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
23-521530	11/04/2022	A BRIGHTER CHILD HOMESCHL BKS	01-4300		493.68
23-521531	11/04/2022	Airco Mechanical Inc	01-4300		849.83
23-521532	11/04/2022	ALL ABOUT LEARNING PRESS INC	01-4300		148.46
23-521533	11/04/2022	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		75.88
23-521534	11/04/2022	B & C ACE HOME CENTER	01-4300		72.20
23-521535	11/04/2022	BALLET REJOICE SCHOOL FOR THE ARTS	01-4300		193.00
23-521536	11/04/2022	Bonnie Wiesz	01-4300		1,155.00
23-521537	11/04/2022	BRUCE MAIRS	01-5800		3,992.31
23-521538	11/04/2022	CHERYL ANNE KENNEDY	01-4300		4,095.00
23-521539	11/04/2022	COOLERZONE	01-5540		480.00
23-521540	11/04/2022	eDynamic Holdings LP	01-5800		795.00
23-521541	11/04/2022	EMILY PELLEGRINI	Cancelled		1,454.00 *
Cancelled on 11/22/2022					
23-521542	11/04/2022	FOREST CHARTER REVOLVING	01-4300		67.50
23-521543	11/04/2022	HEATHER GROVE	01-4300		90.00
23-521544	11/04/2022	JJR Enterprises FILE 2388	01-5600		600.25
23-521545	11/04/2022	JUDSON PIANO STUDIO	01-4300		400.00
23-521546	11/04/2022	Learning with Literature	01-4300		1,600.00
23-521547	11/04/2022	LOGIC OF ENGLISH INC	01-4300		118.25
23-521548	11/04/2022	MARKS, JULI E	01-4300		19.96
23-521549	11/04/2022	NANCY SCHAEFER	01-4300		1,020.00
23-521550	11/04/2022	NEVADA COUNTY SUPERINTENDENT	01-9514	H:W	41,872.72 ✓
23-521551	11/04/2022	RICHARD T KIRKPATRICK	01-4300		280.00
23-521552	11/04/2022	SCHOLASTIC, INC.	01-4300		979.60
23-521553	11/04/2022	SEAN BIANCO	01-4300		560.00
23-521554	11/04/2022	SEBASTIAN	01-5930		178.88
23-521555	11/04/2022	SINGAPORE MATH INC	01-4300		213.11
23-521556	11/04/2022	SUZIE GEMIGNANI	01-4300		405.00
23-521557	11/04/2022	Time4Learning	01-5800		1,105.00
23-521558	11/04/2022	WAXIE SANITARY SUPPLY	01-4300		157.88
23-521559	11/04/2022	YESENIA ANDERSON ANDERSONS STEP IT UP	01-4300		186.00
23-521998	11/10/2022	ABSOLUTE COMM SOLUTIONS	01-5800		142.50
23-521999	11/10/2022	ALL ABOUT LEARNING PRESS INC	01-4300		819.82
23-522000	11/10/2022	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		7,273.66 ✓
23-522001	11/10/2022	AOPS INCORPORATED/ART OF PROBL EM SOLVING	01-5800		96.00
23-522002	11/10/2022	AT&T	01-5930		53.50
23-522003	11/10/2022	AUBURN GYMNASTICS CENTER	01-4300		323.00
23-522004	11/10/2022	CITY OF NEVADA CITY	01-5540	388.00	506.86
23-522005	11/10/2022	CLEARFLY	01-5550	118.86	506.86
			01-5930		452.66

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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Page 1 of 3

056 - FOREST CHARTER SCHOOL

Generated for Meshawn Simmons (MSIMMONS), Dec 1 2022

Page 8 of 18

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Checks Dated 11/01/2022 through 11/30/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
23-522006	11/10/2022	CLEVER MINDS	01-4300		1,470.00
23-522007	11/10/2022	DENISE WEY	01-4300		360.00
23-522008	11/10/2022	EMPLOYMENT DEVELOPMENT DEPT	01-9515		168.52
23-522009	11/10/2022	GPP	01-5400		2,547.00
23-522010	11/10/2022	JJR Enterprises FILE 2388	01-5600		310.90
23-522011	11/10/2022	KIWICO INC	01-4300		252.30
23-522012	11/10/2022	LAKESHORE LEARNING MATERIALS	01-4300		912.89
23-522013	11/10/2022	NEVADA CITY BALLET ACADEMY	01-4300		2,357.50
23-522014	11/10/2022	NORTHERN SIERRA SWIMMING	01-4300		387.00
23-522015	11/10/2022	OFFICE DEPOT	01-4300		501.95
23-522016	11/10/2022	PACIFIC GAS & ELECTRIC COMPANY	01-5510	272.50	
			01-5520	1,405.01	1,677.51
23-522017	11/10/2022	PAMELOT A SCHOOL OF DANCE	01-4300		120.00
23-522018	11/10/2022	PIONEER COMMERCE CENTER	01-5600		699.82
23-522019	11/10/2022	ROSE-MAY MICKELSON	01-4300		300.00
23-522020	11/10/2022	SARAH HAYS	01-4300		225.00
23-522021	11/10/2022	SHERRY TORGERSOON	01-4300		1,316.25
23-522022	11/10/2022	SPD MARKET- NEVADA CITY	01-4300	26.92	
			01-4700	28.47	
			01-5920	101.40	156.79
23-522023	11/10/2022	THE CLEANING SOLUTION	01-5800		2,157.50
23-522024	11/10/2022	TRUCKEE DANCE FACTORY	01-4300		200.00
23-522025	11/10/2022	YOUNG MINNEY & CORR LLP	01-5802		1,119.50
23-522376	11/18/2022	4 ELEMENTS EARTH EDUCATION INC	01-4300		2,317.00
23-522377	11/18/2022	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		7,350.42 ✓
23-522378	11/18/2022	AT&T	01-5930		12.48
23-522379	11/18/2022	B & C ACE HOME CENTER	01-4300		74.17
23-522380	11/18/2022	CANYON VIEW ASSEMBLY	01-5600		1,500.00
23-522381	11/18/2022	CLEVER MINDS	01-4300		560.00
23-522382	11/18/2022	COMCAST	01-5930		722.71
23-522383	11/18/2022	DE LAGE LANDEN FINCL SRV INC	01-5600		1,003.55
23-522384	11/18/2022	EMILY PELLEGRINI	01-4300		684.00
23-522385	11/18/2022	GOLD COUNTRY GYMNASTICS	01-4300		1,455.20
23-522386	11/18/2022	HANDWRITING WITHOUT TEARS INC	01-4300		19.90
23-522387	11/18/2022	K&T MANAGEMENT	01-5600		983.10
23-522388	11/18/2022	KAREN BAILEY	01-4300		260.00
23-522389	11/18/2022	LAKESHORE LEARNING MATERIALS	01-4300		261.40
23-522390	11/18/2022	MARGARET JOHNSON	01-4300		1,225.00
23-522391	11/18/2022	NEVADA CITY SCHOOL DISTRICT	01-5600		14,375.00
23-522392	11/18/2022	NEVADA COUNTY CHARTER SERVICES AUTHORITY	01-5100	JPA	142,428.12 ✓

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Page 2 of 3

Checks Dated 11/01/2022 through 11/30/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
23-522393	11/18/2022	PACIFIC GAS & ELECTRIC COMPANY	01-5510	11.61	
			01-5520	75.74	87.35
23-522394	11/18/2022	PIONEER COMMERCE CENTER	01-5600		14,443.94 ✓
23-522395	11/18/2022	REPUBLIC INDEMTY CO OF AMERICA	01-9516		17,463.60 ✓
23-522396	11/18/2022	SINGAPORE MATH INC	01-4300		125.96
23-522397	11/18/2022	SOUTHWEST GAS CORPORATION	01-5510		263.45
23-522398	11/18/2022	Stacey Anderson	01-4300		715.00
23-522399	11/18/2022	T-MOBILE	01-5800		486.60
23-522400	11/18/2022	US BANK CORPORATE PAYMENT SYS	01-4300	3,277.38	
			01-5210	40.00	
			01-5300	1,318.00	
			01-5800	871.01	
			01-5920	8.32	
			01-5930	618.36	
			Unpaid Tax	24.42-	6,108.65
23-522401	11/18/2022	WASTE MANAGEMENT	01-5570		297.63
23-522402	11/18/2022	WAVE	01-5930		277.21
23-522403	11/18/2022	WESTERN NRG INC	01-5800		1,546.57
23-522404	11/18/2022	WILD ROOTS LEARNING CENTER LLC	01-4300		579.00
Total Number of Checks			87		308,193.95

	Count	Amount
Cancel	1	1,454.00
Net Issue		306,739.95

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	FOREST CHARTER	86	306,764.37
	Total Number of Checks	86	306,764.37
	Less Unpaid Tax Liability		24.42-
	Net (Check Amount)		306,739.95

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.

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Page 3 of 3

FOREST CHARTER SCHOOL FY 22-23							12/2/22
Object					Revised Budget	Revenue	% Rcvd
Total Year To Date Revenues					10,759,380.00	3,004,945.26	28%
Object		Description			Revised Budget	Actual	% Used
Total Certificated Salaries					3,867,643.00	1,334,165.98	35%
Total Classified Salaries					1,010,824.00	349,978.40	35%
Total Employee Benefits					1,504,644.00	512,410.75	34%
	4300	MATERIALS AND SUPPLIES			313,720.00	238,617.80	76%
	4400	NON CAPITALIZED EQUIPMENT			24,000.00		
	4700	FOOD			12,000.00	6,299.42	53%
Total Books and Supplies					349,720.00	244,917.22	70%
Services and Other Operating Expenditures							
	5100	SUBAGREEMENTS FOR SERVICES			1,555,879.00	780,845.14	50%
	5210	CONFERENCE			12,500.00	210	2%
	5220	MILEAGE REIMBURSEMENT			200		0%
	5300	DUES AND MEMBERSHIPS			15,000.00	5,628.00	38%
	5400	INSURANCE			32,000.00	20,498.00	64%
	5510	GAS HEATING/FUEL			12,500.00	882.72	7%
	5520	ELECTRICITY			25,000.00	12,501.21	50%
	5540	WATER			9,000.00	1,962.68	22%
	5550	SEWER			4,500.00	237.72	5%
	5570	GARBAGE			4,000.00	1,577.99	39%
	5600	RENT,LEASES,REPAIRS/NON CAP			406,338.00	196,531.98	48%
	5800	PROF/CONSUL/SVCS/OP EXPENSE			650,352.00	167,937.68	26%
	5801	ADVERTISING			8,000.00	355	4%
	5802	LEGAL FEES			15,000.00	2,309.50	15%
	5806	DATA PROCESSING SERVICES			25,000.00	34,342.79	137%
	5840	FINGERPRINTING			1,000.00	439	44%
	5850	OVERSIGHT			81,229.00		0%
	5852	BUSINESS SERVICES			85,000.00		0%
	5920	POSTAGE/SHIPPING (OUT)			2,500.00	248.48	10%
	5930	TELEPHONE			25,000.00	11,266.31	45%
	5940	INTERNET			500		
Total Services and Other Operating Expenditures					2,970,498.00	1,237,774.20	
Total Year To Date Expenditures					9,703,329.00	3,679,246.55	38%

FOREST CHARTER SCHOOL
CASH FLOW REPORT 2022-23

Date that actuals are posted thru.. 11/30/2022

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		2,454,464	2,051,199	2,454,464	2,220,435	1,876,408	1,830,907	1,355,951	1,607,650	1,858,722	2,056,297	2,056,297	1,812,287	2,698,159	2,442,442	2,198,433	3,112,086				
RECEIPTS																					
Principal Apportionment	8011-8019	7,613,123	7,172,297	251,673	251,673	993,242	453,011	453,011	993,242	453,011	3,848,863	515,486	1,055,717	515,486	515,486	1,162,085	7,613,123				
Property Taxes	8020-8099	963,468	950,508							481,734	481,734		240,867				963,468				
Federal	8100-8299	449,610	415,786								0					449,610	449,610				
State	8300-8599	908,624	2,168,287					360,491			360,491		360,491			187,642	908,624				
Local	8600-8789	52,500	52,500			9,996		19,089			29,085	11,707			11,708		52,500				
SELPA	8790-8799	780,801		28,472	28,093	50,590	45,567	60,037	30,394	30,394	273,547	30,394	30,394	30,394	30,394	385,678	780,801				
Interfund Transfers In	8910-8929																0				
All Other	8930-8979										0						0				
TOTAL RECEIPTS		10,768,126	10,759,378	280,145	279,766	1,053,828	498,578	892,628	1,023,636	965,139	4,993,720	557,587	1,687,469	545,880	557,588	2,425,882	10,768,126				
DISBURSEMENTS																					
Cert Salaries	1000-1999	3,875,908	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	370,532	3,875,908				
Actuals				59,566	193,337	359,070	359,890	362,303	362,264	362,264	2,058,694	362,264	362,264	362,264	362,264	370,532	3,878,282				
Classified Salaries	2000-2999	847,400	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				35,545	56,892	83,239	88,584	85,718	84,235	84,235	518,448	84,235	84,235	84,235	84,235	84,239	939,627				
Empl Benefits	3000-3999	1,661,930	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				33,003	80,816	129,534	132,474	136,584	106,065	106,065	724,541	106,065	106,065	106,065	106,065	337,929	1,486,730				
Supplies	4000-4999	455,163	349,720	20,000	20,000	65,000	40,000	30,000	20,000	15,000	210,000	49,033	49,033	49,033	49,033	49,031	455,163				
Actuals				1,345	17,633	67,635	85,690	48,960	20,000	15,000	256,263	49,033	49,033	49,033	49,033	49,031	501,426				
Services	5000-5999	3,195,923	2,970,498	300,000	200,000	200,000	200,000	200,000	200,000	200,000	1,500,000	339,185	339,185	339,185	339,185	339,183	3,195,923				
Actuals				342,010	260,423	211,654	226,840	197,924	200,000	200,000	1,638,851	200,000	200,000	200,000	200,000	670,498	3,109,349				
TOTAL Est.				575,300	590,300	817,564	792,564	782,564	772,564	767,564	5,098,420	940,782	940,782	940,782	940,782	949,046	9,810,594				
TOTAL Actuals	4000-5999	10,036,324	3,320,216	471,469	609,101	851,132	893,478	831,489	772,564	767,564	5,196,797	801,597	801,597	801,597	801,597	1,512,229	9,915,414				
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	0				
Interfund Transfers Out	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	0				
TOTAL DISBURSEMENTS		10,036,324	9,703,329	471,469	609,101	851,132	893,478	831,489	772,564	767,564	5,196,797	801,597	801,597	801,597	801,597	1,512,229	9,915,414				
CURR YR NET INC/DEC		731,802	1,056,049	(191,324)	(329,335)	202,696	(394,900)	61,139	251,072	197,575	(203,077)	(244,010)	885,872	(255,717)	(244,009)	913,653	852,712				
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 Receivable	92xx	0	0	82,590	27,570	85,814	41,406	318,273	0	0	555,653	0	0	0	0	0	555,653				
Due From	9310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Prepays	9330/9331	0	0	133,135	0	0	0	0	0	0	133,135	0	0	0	0	0	133,135				
Accounts Receivable	9120-9499	(2,600)	2,600	215,725	27,570	85,814	41,406	318,273	0	0	688,788	0	0	0	0	0	688,788				
Accounts Payable & Payr	9500-10, 9560	0	0	(258,430)	(42,262)	(334,011)	(121,462)	(127,713)	0	0	(883,878)	0	0	0	0	0	(883,878)				
H&W Payable Accounts	9511-9525	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 Payable	9500-9630	0	0	(258,430)	(42,262)	(334,011)	(121,462)	(127,713)	0	0	(883,878)	0	0	0	0	0	(883,878)				
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0				
Total Prior Year Transactions		(2,600)	2,600	(42,705)	(14,692)	(248,197)	(80,056)	190,560	0	0	(195,090)	0	0	0	0	0	(195,090)				
TOTAL NET INC/DEC		0	0	(234,029)	(344,027)	(45,501)	(474,956)	251,699	251,072	197,575	(398,167)	(244,010)	885,872	(255,717)	(244,009)	913,653	657,622				
ENDING CASH BALANCE		2,454,464	0	2,220,435	1,876,408	1,830,907	1,355,951	1,607,650	1,858,722	2,056,297	2,056,297	1,812,287	2,698,159	2,442,442	2,198,433	3,112,086	3,112,086				
																		~Cash			

Forest Charter School

Budget Narrative and Assumptions
 2022-2023 First Interim Budget
 Date: December 1, 2022
 Board Approved: December 6, 2022

Summary

The First 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.

On August 26, 2022, the Governor signed SB 185, the Education Omnibus Trailer Bill, which made changes to the June 27, 2022 State adopted budget. The budget maintained several proposals that were included in the May Revision; however, many changes have been incorporated in the final state budget.

The major funding priorities in this budget include:

- Increased COLA to the LCFF base grant from 6.28% to 6.7%
- \$7.9 billion to establish the Learning Recovery Emergency Block Grant (\$720,981 for FCS)
- \$3.6 billion to establish the Arts, Music, and Instructional Materials Discretionary Block Grant (\$485,643 for FCS)
- Special education base rate increase to \$820 per ADA (up from \$715 per ADA in 2021-2022)

While we're seeing record high LFCC funding, and unprecedented one-time grant money, we are still carefully monitoring the state's fiscal health and watching for signs of a likely recession coming. 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.

- FCS will receive a Base Grant of \$5,345,829 and \$963,468 from in-lieu property taxes.
- As part of the total funding received, \$646,934 is estimated to be generated as *supplemental funds* principally directed to support our FRPM population.

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- 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 \$2,267,294 in EPA funding for the 2022-2023 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 FCS's ADA, of their ESSER III funding to FCS. This funding will provide LEAs 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. We spent \$279,169 in 2021-2022, and we are projecting to spend \$268,824 in the 2022-2023 school year. The remainder will be spent in 2023-2024. We will follow NCSoS's board approved spending plan for our ESSER III allocation which includes tutoring, intervention, cleaning supplies, and technology.

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.

Learning Recovery Emergency Block Grant

As part of the 2022 Budget Trailer Bill, Governor Newsom established the Learning Recovery Emergency Block Grant (LREBG) of which \$720,981 will be allocated to FCS to be used through the 2026-2027 fiscal year.

The LREBG was established in response to the emergency caused by the COVID-19 pandemic to assist schools serving pupils in the long-term recovery from the COVID-19 pandemic, including addressing pupil learning, mental health, and overall well-being. In lieu of a board approved plan, FCS will utilize the Local Control and Accountability Plan to communicate our strategic plan for how funds will be used to improve student outcomes.

Arts, Music, and Instructional Materials Discretionary Block Grant

MSimmons/FCS

As part of the 2022 Budget Trailer Bill, Governor Newsom established the Arts, Music, and Instructional Materials Discretionary Block Grant (AMIM) of which \$485,643 will be allocated to FCS to be used through the 2025-2026 fiscal year.

FCS will develop a plan which will be board approved in the Spring. AMIM can be used for the following purposes:

- (1) obtaining standards-aligned professional development and instructional materials for specified subject areas
- (2) obtaining professional development and instructional materials for improving school climate
- (3) developing diverse, culturally relevant and multilingual school library book collections
- (4) operational costs, including retirement and health care cost increases
- (5) COVID-19-related costs necessary to keep pupils and staff safe and schools open for in-person instruction.

First Interim Budget in Summary

The First Interim Budget is based on an ADA of 765, and reflects a net increase of \$706,801.

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 the one-time 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 over the next few years.

Multi-Year Projection

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

- 2022-2023
 - o Enrollment and ADA at 785/765
 - o LCFF revenue based on FCMAT LCFF Calculator and includes a 6.7% COLA
 - o EPA Funding of \$2,267,294
 - o Step increases and 6% salary raise for all staff
 - o Increase in the employer contribution to CalSTRS from 16.15% to 16.92%
 - o Net increase of \$706,801
 - o Ending Fund Balance includes a Capital Expense reserve of \$600,000, a 15% reserve, 5% SPED reserve, \$35,000 reserve for technology upgrade, \$100,000 for future tech rotation, \$125,000 for Playground/Equipment Upgrade, \$100,000 for facility upgrades, and an unappropriated fund balance of \$186,400
 - o Note: We will be pulling from our Ending Fund Balance for the construction of a new special ed portable and a new playground at the Nevada City Learning Center. Costs are estimated to be \$200,000 for the portable and \$125,000 for the playground.
- 2023 - 2024
 - o Enrollment and ADA at 800/780

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- o LCFF revenue based on FCMAT LCFF Calculator which includes a 5.38% COLA
 - o All salaries are shown with a step increase and 3% raise
 - o Net increase of \$415,294
 - o Maintain the employer contribution to CalSTRS at 19.10%
 - o Ending Fund Balance includes a Capital Expense reserve of \$400,000, a 15% reserve, 5% SPED reserve, \$35,000 reserve for technology upgrade, \$150,000 for future tech rotation, \$125,000 for Playground/Equipment Upgrade, \$100,000 for facility upgrades, and an unappropriated fund balance of \$702,916
- 2024-2025
 - o Enrollment and ADA at 800/787
 - o LCFF revenue based on School Services projections and FCMAT LCFF Calculator with a 4.02% increase to the COLA
 - o All salaries are shown with a step increase and 3% raise
 - o Net increase of \$281,270
 - o Maintain the employer contribution to CalSTRS at 19.10%
 - o Ending Fund Balance includes a Capital Expense reserve of \$400,000, a 15% reserve, 5% SPED reserve, \$35,000 reserve for technology upgrade, \$150,000 for future tech rotation, \$125,000 for Playground/Equipment Upgrade, \$100,000 for facility upgrades, and an unappropriated fund balance of \$880,521

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 look at Independent Study rules in regards to AB 130/167 compliance
- The audit will verify spending in ELO, ESSER, and Covid Relief funding
- 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

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:

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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 a 2 year 100% Funding Determination. We will reapply in January, 2023 based on 2021-2022 actuals.

Health Benefits:

FCS offers a High Deductible PPO Health Plan with a Health Saving Account to all eligible employees. In 2021-2022 we are able to offer four options to staff. They are identical plans to what we offered in 2020-2021, but two of the plans are in a “Core” limited provider network with a lower monthly cost. This year 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:

- Oversight (1%) - \$85,766
- NCSOS Business Services (1%) - \$85,766

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 in our First Interim Budget for the 2022-2023 school year is projected at \$848,236.30
- FCS will receive \$775,799 in SELPA funding
- Total projected special education costs = \$1,645,279.80

Cash Flow

We will continue to monitor and provide the council with monthly reports of our cash flow.

MSimmons/FCS

Forest Charter School
2022-23 1st Interim MYP

	<i>Unaudited Actuals 2021-2022</i>	<i>Adopted 2022-2023</i>	<i>1st Interim 2022-2023</i>	<i>YEAR 2 2023-2024</i>	<i>YEAR 3 2023-2024</i>
Estimated COLA	5.07	6.56	6.70	5.38	4.02
ENROLLMENT	765	780	785	800	800
ADA	729	768	765	780	787
%	97%	98%	97%	98%	98%
REVENUE					
LCFF	2,440,993	5,021,296	5,345,829	5,827,761	6,194,389
Prop 30 EPA	3,530,662	2,151,001	2,267,294	2,436,123	2,556,797
In-Lieu Property Taxes	1,256,949	950,508	963,468	963,468	963,468
Total LCFF	7,228,604	8,122,805	8,576,591	9,227,352	9,714,654
SELPA - Federal (3310) RESTRICTED	151,691	151,522	151,522	153,000	155,000
SELPA - State (6500) RESTRICTED	580,525	583,265	594,751	600,000	610,000
Mental Health (6545) RESTRICTED	52,827	50,771	50,771	50,771	50,771
ARP Federal Grant		29,264	29,264		
Mandate Block Grant	22,678	24,622	24,622	25,000	26,000
State Lottery (1100)	122,501	131,601	131,602	132,000	135,000
State Lottery (6300) RESTRICTED	48,722	52,479	52,480	53,000	54,000
STRS/PERS on Behalf (7690) RESTRICTED	222,654	231,886	231,886	231,886	231,886
Local - donations	22,965	25,000	25,000	25,000	25,000
Local - Interest	20,775	27,500	27,500	27,500	27,500
Reimbursable Items (0808)	0				0
Educator Effectiveness Block Grant	120,481				0
ESSER III - 3213 - 3215	279,169	235,000	268,824	120,000	
ELO - 3216-3219	138,756				
ELO - 7425	232,972				0
ELO - 7426	50,621				0
A-G Grant	33,859				
Learning Recovery BG (7435)			360,491		
Arts, Music, and Instruction BG (6762)			242,822		
		1,093,665			
Total Revenue	9,329,800	10,759,380	10,768,125	10,645,509	11,029,811
EXPENDITURES					
Personnel Costs					
Certificated Salaries	3,620,283	3,867,643	3,875,908	4,069,703	4,273,189
Classified Salaries	1,022,899	1,010,824	872,400	916,020	961,821
Benefits	1,468,466	1,504,644	1,661,930	1,745,027	1,832,278
Total Personnel Costs	6,111,648	6,383,111	6,410,238	6,730,750	7,067,287
Expenditures					
Materials & Supplies	266,546	325,720	431,163	320,000	325,000
Non Capitalized Equipment	10,422	24,000	24,000	20,000	20,000
Total Books and Supplies (4000)	276,968	349,720	455,163	340,000	345,000
Other Operating Expenses (5000)					
SubAgreements for Services 5100	1,222,385	1,555,879	1,673,245	1,700,000	1,850,000
Travel and Conferences 5200	2,139	12,700	9,500	15,000	15,000
Dues and Memberships 5300	31,451	15,000	15,000	20,000	20,000
Insurance 5400	29,827	32,000	32,000	37,500	40,000
Operations& Housekeeping 5500	55,878	55,000	61,000	62,500	65,000
Rent, Leases, Repairs, Non Cap IM 5600	382,330	406,338	406,338	414,465	422,754
Prof/Consul/Svcs& Oper Expense 5800	788,114	865,581	970,840	875,000	885,000
Communications 5900	26,676	28,000	28,000	35,000	38,500
Bldgs and Improve 6200					
Excess Program Costs 7100					
Total Program Costs	2,815,768	3,320,218	3,651,086	3,499,465	3,681,254
Total Expenses	8,927,416	9,703,329	10,061,324	10,230,215	10,748,541
Net Increase/Decrease	402,384	1,056,051	706,801	415,294	281,270
Beginning Balance	2,051,196	2,051,199	2,454,464	3,161,265	3,576,559
Ending Balance	2,453,580	3,107,250	3,161,265	3,576,559	3,857,829
Revolving/Clearing	2,600	2,600	2,600	2,600	2,600
Required Reserve (5%)	446,371	485,166	1,509,199	1,534,532	1,612,281
SPED Reserve (2%)	178,548	194,067	503,066	511,511	537,427
Tech Rotation	100,000	100,000	100,000	150,000	150,000
Tech Upgrade	35,000	35,000	35,000	50,000	50,000
Playground/Equipment Upgrade	65,000	125,000	125,000	125,000	125,000
Block Grant		1,093,665	0	0	
Facility Upgrades	100,000	100,000	100,000	100,000	100,000
Building Project Reserve	600,000	600,000	600,000	400,000	400,000
Unappropriated Fund Balance	926,061	371,752	186,400	702,916	880,521

Charter Council Approved:

NOTES:

Years 2 and 3 include a 5% increase plus step

Ending Balance Required Reserve increased from 5% to 15%

Ending Balance SPED Reserve increased from 2% to 5%

Adjusted Beginning Balance includes carryover from 21/22 revenue from EEBG, A-G Grant, and lottery