Forest Charter School

470 Searls Avenue
Nevada City, CA 95959

Monthly Charter Council Meeting Agenda

May 16, 2023

5:00 p.m. Regular Session
470 Searls Avenue
Nevada City, CA 95959

Network User ID: FC_Public
Network Password: PineCedar2

Dan Thiem, Chair
Dylan Hendricks, Parent Representative
Cheryl Knight, Parent Representative
Amee Medeiros, Parent Representative
Geoffrey Thornton, Parent Representative
Tita Fowler, Secretary

NOTE: Cheryl Knight may be joining the meeting by teleconference from 10725 Pioneer Trail, Truckee, CA.

Join Meeting via Zoom:

https://us02web.zoom.us/j/85408398614?pwd=Y2dzdFBFUXdQTUFxazl3bERnZGlYUT09

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)
   - Shall the Consent Agenda be approved?
     A. Adoption of the May 16, 2023 Agenda
     B. April 18, 2023, Charter Council Meeting Minutes *(page 4)*
     C. Contracts *(page 7)*
     D. Warrants (April) *(page 8)*

4. Discussion: Other

This is an opportunity for audience members 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. Election Results–Peter Sagebiel

Peter will update the Council on Charter Council the Parent Representative election results.

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

Peter will provide the Council with an LCAP update.

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

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

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

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

9. Information: 2022/23 Budget and Cash Flow–Meshawn Simmons

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

10. Information: 23/24 Schoolwide Program and Staffing Changes–Peter Sagebiel, Meshawn Simmons

Peter and Meshawn will update the Council on 23/24 Schoolwide Program and Staffing Changes.

11. 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:

12. Action: 23/24 Salary Schedules–Meshawn Simmons
(page 12)

- Shall the Council approve the 23/24 Salary Schedules?
    - Classified Hourly
    - Administrative
    - Aide
    - Classified Block Class
    - Classified Exempt
    - Credentialed Block Class

- Credentialed
- Mental Health Counselor
- Stipend
- Substitute
- Supplemental

13. Action: Supervising Teachers Job Description–Peter Sagebiel
(page 23)

- Shall the Council approve revisions to the Supervising Teacher's Job Description?

14. Action: FCS 2021/22 Taxes—Meshawn Simmons
(page 29)

- Shall the Council accept the FCS 2021/22 Taxes?

15. Action: Resolution for Separation from Service Requirement Exemption Form–Peter Sagebiel
(page 63)

- Shall the Council approve the Resolution for Separation from Service Requirement Exemption Form?

16. Director's Update--Peter Sagebiel

- Enrollment
- Other

17. Future Agenda Items

- AMIM Block Grant Spending Plan
- Dress Code Policy

18. Information: Reminder of Future Meetings

2023: 6/12*, 6/13**

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

19. Closed Session

The Council will meet in Closed Session in compliance with the Brown Act restrictions to consider qualified matters of litigation, negotiations, student discipline, and/or personnel qualifications which are timely.

- Director's Evaluation

20. Action: Adjourn

Forest Charter School

Monthly Charter Council Meeting
Minutes – April 18, 2023

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

Council Members:

Dan Thiem, Community Representative, and Chair
Dylan Hendricks, Parent Representative
Cheryl Knight, Parent Representative
Amee Medeiros, Parent Representative
Geoffrey Thornton, Parent Representative
Tita Fowler, Secretary

Minutes

Present: Dan Thiem, Peter Sagebiel, Meshawn Simmons, Katy Baggett, Janice Eggers (Truckee Campus), B.J. Hatcher, Cheryl Knight (Truckee campus), Amee Medeiros, Paul Simoes, Dave Stanger, Geoffrey Thornton
Absent: Dylan Hendricks

1. **Call to Order: 5:05 pm**

2. **Roll Call: Dan Thiem, Peter Sagebiel, Meshawn Simmons, Katy Baggett, Janice Eggers B.J. Hatcher, Cheryl Knight, Amee Medeiros, Paul Simoes, Dave Stanger, Geoffrey Thornton**

3. **Information/Action: A, B, C, and D may be considered for Consent Agenda—Meshawn Simmons**

   April 18, 2023 Charter Council Agenda, March 7, 2023 Minutes, and the Warrants were presented for approval.

   Cheryl Knight made a motion to approve the consent agenda. Geoffrey Thornton seconded.

   Ayes: Cheryl Knight, Amee Medeiros, Dan Thiem, Geoffrey Thornton
   Nays: None

4. **Closed Session**

   The Council met in Closed Session to discuss pending litigation. No action was taken.

5. Discussion: Other

None

Information/Discussion Items:

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

Peter provided the Council with an LCAP update.

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

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

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

Peter and Paul updated the Council on WASC progress.

9. Information: 2022/23 Budget and Cash Flow–Meshawn Simmons

Meshawn reviewed the 2022/23 budget and Cash flow with the Council.

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

Meshawn updated the Council on the Nevada City Learning Center relocatable office space and announced the new Nevada City Learning Center playground was ready.

11. Director's Update--Peter Sagebiel

- Enrollment - Looking very good for next year with lots of interest at all campuses.
- Graduation - Will be held on the field of the Nevada City campus again this year.
- Prom - Spots are filling up quickly. This year's prom will be held on Lake Tahoe.
- Retirements and Hiring - We have hired teachers for the Nevada City and Auburn campuses due to retirements and additional enrollment interests. We will also be hiring for the Truckee campus.
- State of the Schools Report - Collection of County School offerings and information.
- Other - None

12. Future Agenda Items

- AMIM Block Grant Spending Plan
- Ethics Training
- Director's Evaluation
- Dress Code Policy
- Updated ST Job Description

13. Information: Reminder of Future Meetings

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

2023: 5/16, 6/12*, 6/13**

***Special Meeting** ****Budget Meeting**

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

Respectfully submitted:

_____ _____

Tita Fowler, Secretary Date

Charter Council Approved:

_____ _____

Dan Thiem, Chair Date

Contracts to be approved: (May 2023)

At-Will:

Stipend Agreements:

Hourly:

Capaccioli, Clio	$175.00	Tutor
Clark, Sue	80.00	Test proctor
Hampson, Ella	$150.00	Test proctor
Lopez, Cayton	$146.88	Test proctor
Marks, Juli	$80.49	Test proctor
McCreery, Juanita	$490.00	Tutor
McCreery, Juanita	$210.00	Tutor
McCreery, Juanita	$140.00	Tutor
Pritchard, Anne		Substitute as needed
Startsev, Julia	$260.00	Test proctor

Checks Dated 04/01/2023 through 04/30/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
23-528674	04/07/2023	4 ELEMENTS EARTH EDUCATION INC	01-4300	635.00	
			01-5800	345.00	980.00
23-528675	04/07/2023	ALL ABOUT LEARNING PRESS INC	01-4300		259.90
23-528676	04/07/2023	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		7,267.77
23-528677	04/07/2023	EMILY PELLEGRINI	01-4300		76.00
23-528678	04/07/2023	FOREST CHARTER REVOLVING	01-4300		157.50
23-528679	04/07/2023	HAFDIS TRAUSTADOTTIR	01-4300		1,450.00
23-528680	04/07/2023	HEATHER GROVE	01-4300	120.00	
			01-5800	60.00	180.00
23-528681	04/07/2023	IMS	01-5801		370.00
23-528682	04/07/2023	JOHN'S DRUM STUDIO	01-4300		100.00
23-528683	04/07/2023	LINCHPIN STRUCTURAL ENG INC.	01-5800		510.00
23-528684	04/07/2023	MEGGIE CUTIGINI	01-4300		435.00
23-528685	04/07/2023	MIYAGI GYMNASTICS ACADEMY	01-4300		519.00
23-528686	04/07/2023	OFFICE DEPOT	01-4300		75.53
23-528687	04/07/2023	ONE-II-ONE MATH TUTORING	01-4300		450.00
23-528688	04/07/2023	PAMELOT A SCHOOL OF DANCE	01-4300	120.00	
			01-5800	60.00	180.00
23-528689	04/07/2023	PIONEER COMMERCE CENTER	01-5600		5,332.30
23-528690	04/07/2023	RICHARD T KIRKPATRICK	01-4300	280.00	
			01-5800	105.00	385.00
23-528691	04/07/2023	SHERRY TORGERSON	01-4300		1,462.50
23-528692	04/07/2023	SINGAPORE MATH INC	01-4300		44.68
23-528693	04/07/2023	SUZIE GEMIGNANI	01-4300	90.00	
			01-5800	45.00	135.00
23-528694	04/07/2023	TEACHING TEXTBOOKS INC	01-5800		135.47
23-528695	04/07/2023	US BANK CORPORATE PAYMENT SYS	01-4300	5,041.54	
			01-5210	325.00	
			01-5800	2,506.23	
			01-5920	53.31	
			Unpaid Tax	23.03-	7,903.05
23-529030	04/14/2023	ALPENGLOW CLEANING INC	01-5800		1,705.00
23-529031	04/14/2023	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		920.88
23-529032	04/14/2023	AT&T	01-5930		27.11
23-529033	04/14/2023	AT&T	01-5930		53.50
23-529034	04/14/2023	BEAM EASY LIVING CENTER	01-5800		120.00
23-529035	04/14/2023	BRAVE WRITER LLC	01-5800		110.60
23-529036	04/14/2023	BYERS ENTERPRISES	01-5800		2,100.00
23-529037	04/14/2023	CASTLE CLEANING	01-5800		1,388.00
23-529038	04/14/2023	CLEARFLY	01-5930		453.57
23-529039	04/14/2023	COMCAST	01-5930		737.35
23-529040	04/14/2023	JJR Enterprises FILE 2388	01-5600		274.56
23-529041	04/14/2023	JOHN'S DRUM STUDIO	01-4300		75.00

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.

Checks Dated 04/01/2023 through 04/30/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
23-529042	04/14/2023	MARGARET JOHNSON	01-4300		487.50
23-529043	04/14/2023	NEVADA COUNTY CHARTER SERVICES AUTHORITY	01-5100		176,473.85
23-529044	04/14/2023	OPTIMUM BUSINESS	01-5930		309.18
23-529045	04/14/2023	PACIFIC GAS & ELECTRIC COMPANY	01-5510	2,242.53	
			01-5520	1,839.66	4,082.19
23-529046	04/14/2023	R&B COMMUNICATIONS	01-5800		875.00
23-529047	04/14/2023	SEBASTIAN	01-5930		178.29
23-529048	04/14/2023	SIERRA LAND SOLUTIONS	01-5800		1,180.00
23-529049	04/14/2023	SPD MARKET- NEVADA CITY	01-4300	24.21	
			01-4700	22.30	
			01-5920	191.93	238.44
23-529050	04/14/2023	T-MOBILE	01-5800		560.00
23-529051	04/14/2023	THE CLEANING SOLUTION	01-5800		2,157.52
23-529052	04/14/2023	TIME4LEARNING- TIME4WRITING	01-5800		180.00
23-529053	04/14/2023	TRUCKEE DONNER PUBLIC UTILITY REMITTANCE CENTER	01-5520	592.03	
			01-5540	135.24	727.27
23-529054	04/14/2023	WASTE MANAGEMENT	01-5570		297.63
23-529055	04/14/2023	WAVE	01-5930		271.92
23-529056	04/14/2023	YOUNG MINNEY & CORR LLP	01-5802		1,527.50
23-529057	04/14/2023	ZANER-BLOSER	01-4300		212.51
23-529416	04/21/2023	ABSOLUTE COMM SOLUTIONS	01-5800		640.40
23-529417	04/21/2023	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		10,949.45
23-529418	04/21/2023	AUBURN GYMNASTICS CENTER	01-4300	714.10	
			01-5800	425.00	1,139.10
23-529419	04/21/2023	B & C ACE HOME CENTER	01-4300		26.33
23-529420	04/21/2023	Bonnie Wiesz	01-4300		945.00
23-529421	04/21/2023	BYU CONTINUING EDUCATION	01-5800		175.00
23-529422	04/21/2023	CALIFORNIA DEPT OF TAX AND FEE ADMINISTRATION	01-9508		80.14
23-529423	04/21/2023	CANYON VIEW ASSEMBLY	01-5600		1,500.00
23-529424	04/21/2023	CHERYL ANNE KENNEDY	01-4300		2,025.00
23-529425	04/21/2023	CLEVER MINDS	01-4300	2,840.00	
			01-5800	2,240.00	5,080.00
23-529426	04/21/2023	DE LAGE LANDEN FINCL SRV INC	01-5600		2,007.10
23-529427	04/21/2023	ELIZABETH BROWN	01-4300	50.00	
			01-5800	350.00	400.00
23-529428	04/21/2023	EXTREME GYMNASTICS, INC	01-4300		300.00
23-529429	04/21/2023	GOLD COUNTRY GYMNASTICS	01-4300	1,179.00	
			01-5800	89.00	1,268.00
23-529430	04/21/2023	GOLD MINER PEST CONTROL INC.	01-5800		850.00
23-529431	04/21/2023	HOLT BALLET CONSERVATORY	01-4300		521.25
23-529432	04/21/2023	HOUSE OF PRINT & COPY LLC	01-4300		309.50
23-529433	04/21/2023	JUDSON PIANO STUDIO	01-4300	400.00	

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.

Checks Dated 04/01/2023 through 04/30/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
23-529433	04/21/2023	JUDSON PIANO STUDIO	01-5800	480.00	880.00
23-529434	04/21/2023	K&T MANAGEMENT	01-5600		983.10
23-529435	04/21/2023	KAREN BAILEY	01-4300		195.00
23-529436	04/21/2023	KATHRYN NUNN	01-4300	390.00	
			01-5800	1,210.00	1,600.00
23-529437	04/21/2023	KEN WILLER	01-4300		110.00
23-529438	04/21/2023	MARGARET JOHNSON	01-4300		1,300.00
23-529439	04/21/2023	MOVING BEYOND THE PAGE	01-4300		199.53
23-529440	04/21/2023	NEVADA CITY BALLET ACADEMY	01-4300		1,647.50
23-529441	04/21/2023	NEVADA CITY SCHOOL DISTRICT	01-5600		14,375.00
23-529442	04/21/2023	NEVADA CITY SELF STORAGE	01-5600		840.00
23-529443	04/21/2023	NORTHERN SIERRA SWIMMING	01-4300		151.00
23-529444	04/21/2023	O'HANRAHAN, LOREN	01-5220		139.10
23-529445	04/21/2023	PACIFIC GAS & ELECTRIC COMPANY	01-5510	56.91	
			01-5520	80.36	137.27
23-529446	04/21/2023	PIONEER COMMERCE CENTER	01-5600		15,048.20
23-529447	04/21/2023	RAINBOW RESOURCE CENTER	01-4300		118.38
23-529448	04/21/2023	ROSE-MAY MICKELSON	01-4300		475.00
23-529449	04/21/2023	SEAN BIANCO	01-4300		280.00
23-529450	04/21/2023	SHAYLA DERENNE	01-4300		300.00
23-529451	04/21/2023	SINGAPORE MATH INC	01-4300		1,040.45
23-529452	04/21/2023	SITELINE ARCHITECTURE	01-5800		1,140.00
23-529453	04/21/2023	Stacey Anderson	01-4300		1,067.50
23-529454	04/21/2023	STUDIES WEEKLY	01-4300		46.64
23-529455	04/21/2023	WILD ROOTS LEARNING CENTER LLC	01-4300		600.00
23-529456	04/21/2023	WILLIAMS STATIONERY	01-4300		996.83
23-529457	04/21/2023	YESENIA ANDERSON ANDERSONS STEP IT UP	01-4300		65.00
23-529800	04/28/2023	ABIGAIL FISCHER	01-4300		840.00
23-529801	04/28/2023	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		9,164.81
23-529802	04/28/2023	APLUS+	01-5300		9,750.00
23-529803	04/28/2023	AUBURN GYMNASTICS CENTER	01-4300		440.00
23-529804	04/28/2023	B & C ACE HOME CENTER	01-4300		104.05
23-529805	04/28/2023	CHERYL ANNE KENNEDY	01-4300		1,350.00
23-529806	04/28/2023	DEANNA NELLIST	01-5800		825.00
23-529807	04/28/2023	DENISE WEY	01-5800		180.00
23-529808	04/28/2023	Learning with Literature	01-4300	4,920.00	
			01-5800	280.00	5,200.00
23-529809	04/28/2023	LEARNING WITHOUT TEARS	01-4300		199.64
23-529810	04/28/2023	ONE-II-ONE MATH TUTORING	01-4300		450.00
23-529811	04/28/2023	PHILLIPS SCHOOL OF KUNG FU SAN SOO	01-5800		255.00
23-529812	04/28/2023	RAINBOW RESOURCE CENTER	01-4300		3,208.45
23-529813	04/28/2023	SINGAPORE MATH INC	01-4300		478.02

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.

Checks Dated 04/01/2023 through 04/30/2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
23-529814	04/28/2023	SOUTH YUBA CLUB INC.	01-5800		210.00
23-529815	04/28/2023	SOUTHWEST GAS CORPORATION	01-5510		525.47
23-529816	04/28/2023	Stacey Anderson	01-4300		550.00
23-529817	04/28/2023	TAHOE SCHOOL OF MUSIC	01-4300		230.00
		Total Number of Checks	**110**		**332,045.28**

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	FOREST CHARTER	110	332,068.31
	Total Number of Checks	**110**	332,068.31
	Less Unpaid Tax Liability		23.03-
	Net (Check Amount)		**332,045.28**

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.

Classified Hourly Salary Schedule

2023-24 DRAFT 6%

Classified Support Staff

Range/Step	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
B	25.89	27.24	28.67	30.20	31.78	33.46	35.12	36.89	38.74	40.67	42.70	44.84	47.09	49.44	51.91
C	24.99	26.33	27.62	29.02	30.46	31.99	33.60	35.27	37.04	38.89	40.83	42.87	45.03	47.28	49.64
D	23.09	24.30	25.59	25.93	28.34	29.84	31.41	32.98	34.62	36.36	38.18	40.08	42.09	44.19	46.40
E	21.19	22.29	23.49	24.65	25.89	27.18	28.52	29.97	31.46	33.04	34.69	36.43	38.24	40.16	42.17
F	20.95	22.06	23.15	24.30	25.54	26.81	28.14	29.54	31.02	32.60	34.23	35.93	37.73	39.62	41.61
G	18.29	19.25	20.26	21.32	22.43	23.63	24.79	26.03	27.36	29.21	30.69	32.21	33.82	35.52	37.29

Recommend salary schedule be reviewed every 2 -3 years for market comparison and budget sustainability

Last reviewed April, 2023

Job Classifications 209 Workdays + 11 Holidays + 10 Vacations = 230 paid days

B Attendance/Payroll Specialist; Attendance/Payroll Assistant; Administrative Business Assistant; Business Assistant/Student Records/Facility Coord; Business Director Assistant

C Maintenance

D Resource Facilitator

E Administrative Assistant; Enrollment Coordinator/Front Desk

F Unassigned

G IT Help Desk Assistant/Office Support

Comments

1 1 FTE is defined as 230 paid days @ 7.5 hours per day
2 Employees are benefit eligible at .75 FTE
3 Full time employees earn 12 sick days per year
4 Full time employees receive 10 paid holidays per year
5 Full time employees receive 10 paid vacation days per year to be paid in July
6 See Employee Handbook for more detail.
7 Initial placement is at the Executive Director's discretion
9 Salary steps reflect one full year of employment at FCS.

Health Benefit Cap	
Employee	$8,000
Employee + Child	$8,760
Employee + Spouse	$8,760
Employee + Family	$14,000

Board Approvals/Revisions

2006/2007 - Board Approved 5/16/06
2007/08 - Board revised: 5% COLA
2008/09 - Board revised: Benefit cap increase to $6500
2009/10 - No COLA or Step increase
2010/11 - No COLA or Step increase
2011/12 - No COLA or Step increase
2012/13 - Board revised: 3% increase
2013/14 - Board revised: two step increase/ Benefit cap increase to $7000/Life Ins. Available to all emp/Vision & Dental included under cap/7.5 hour workday/Board approved COLA increase of 1.56%
2014/15 - Board approved the addition of 5 steps totaling 15 steps/COLA increase of .85%; Benefit cap increase to $7500; 3/18/14.
2014/15 - Board approved 10 vacation days to be paid in July only; 5/27/14
2015/16 - Board approved COLA increase of 1.02%; May 26, 2015
2015/16 - Board approved COLA increase of 1.02%; May 26, 2015
2015/16 - Board approved 16/17 salary schedule. No COLA or Health Cap increase; March 15, 2016
2016/2017 - Board approved 5% raise effective July 1, 2016
2017/18 - Board approved corrections to Health Benefit cap. 1/16/18
2017/2018 - Board approved 2.5% COLA increase; Revised Job Classifications. 4/17/18
2018/2019 - …. Removed job classification 'H'; added "A1" as exempt position
2019-20 - Board approved 3% annual increase. 10-15-19
2020-2021 - Board approved 2% annual increast 4/21/2020
2021-2022 Board approved 3% increase and benefit cap increase
2022-2023 - Board approved 6% annual increase and benefit cap increase

Charter Council Approved: April **19-Apr-22**

Effective: July 1, 2022

FOREST CHARTER SCHOOL
Annual Administrative Salary Schedule
DRAFT 2023-2024

	Range	
Step	**A**	**B**
1	$ 122,518.80	$ 99,608.30
2	$ 126,962.58	$ 102,688.52
3	$ 131,566.43	$ 105,866.50
4	$ 136,338.89	$ 109,141.00
5	$ 141,283.62	$ 112,515.69
6	$ 146,407.97	$ 115,892.82
7	$ 151,718.03	$ 119,268.73
8	$ 157,221.15	$ 122,644.64
9	$ 162,923.42	$ 126,020.55
10	$ 168,830.95	$ 129,396.47

Job Classification
Credentialed

A	Executive Director (204 Days)
B	Assistant Director/Academic Dean (199 Days)

Recommend salary schedule be reviewed every 2 -3 years for market comparison and budget sustainability
Last reviewed April, 2023

Health Benefit eligible at .75 FTE with the following Annual Caps:

Employee	$8,000
Employee + Child	$8,760
Employee + Spouse	$8,760
Employee + Family	$14,000

Anything above the Cap is an employee out-of-pocket expense
Dental & Vision are voluntary and are not covered under the Cap

Board Approvals/Revisions

2006/2007 - Board Approved 5/16/06
2007/08 - Board revised: 3% COLA
2008/09 - Board revised: Benefit cap increase to $6500
2009/10 - No COLA or Step increase
2010/11 - No COLA or Step increase
2011/12 - No COLA or Step increase
2012/13 - Board revised: 3% increase
2013/14 - Board revised: two step increase/ Benefit cap increase to $7000/Dental & Vision under cap/life ins. Avail to all emp
2014/15 - Board approved moving Business Director to Adm Salary Schedule, classification "B"; Revised Adm salary schedule to reflect 15 steps. Steps 11 - 15 = 3% of Step 10; Revised adm salary schedule to reflect 10 steps total, removing steps 1-5. 3/18/14
2014/15 - Board approved two step increase/Benefit Cap increase to $7500. 3/18/14
2015/16 - Board approved COLA increase of 1.02% May 26, 2015
2015/16 - Board approved 16/17 salary schedule. No COLA or Health Cap increase; March 15, 2016
2016/17 - Board approved 5% annual increase effective 7/1/16;
2016/17 - Board approved increase/restructure in Range A effective 7/1/17
2017/18 - Board approved corrections to Health Benefit cap. 1/16/18
2017/18 - Board approved 2.5% annual increase. 4/17/18
2019/20 - Board approved 3% annual increase. 10/15/19. Effective 7/1/19
2021/22 - Board approved 3% increase to be effective 7/1/2021
2022-23 - Board approved 6% annual increase and benefit cap increase

Charter Council Approved: 4/19/22
Effective: 7/1/22

Forest Charter School
Classified Aide Salary Schedule - Hourly
DRAFT 2023-2024

Classified Support Staff

Range/Step	1	2	3	4	5	6	7	8	9	10
A	18.32	19.23	20.20	21.20	22.27	23.39	24.56	25.80	27.07	28.44

Job Classifications

A Health and Safety Aide

Board Approvals/Revisions

Approved: 8/28/14
Approved: 5/26/15
Approved: 4/19/16
Approved: 8/23/16
Approved: 9/20/16
Approved: 8/22/17
Approved: 4/17/18 2.5% annual increase
Approved: 10/15/19 3% annual increase
Approved: 3% increase
Approved 6% increase
Approved: 4/19/22
Effective: 7/1/22

FOREST CHARTER SCHOOL

CLASSIFIED ENRICHMENT BLOCK CLASS SALARY SCHEDULE

DRAFT 2023-2024

Hours per week include class prep-time and meetings

Range						Step 1	Step 2	Step 3	Step 4	Step 5
A	**Specialist Instructor**			Ret-Base AT 1.0 FTE		$39,446.15	$41,912.60	$44,379.06	$46,879.77	$49,329.10
	Pathways: Elective 7-12 class 3.5HRS/WK				Hourly Rate	$ 26.65	$ 28.32	$ 29.99	$ 31.68	$ 33.33
				33 weeks	Annual	$ 3,078.40	$ 3,270.88	$ 3,463.37	$ 3,658.52	$ 3,849.67
	Actual FTE of Employee is 0.07804									

B	**Specialist Instructor**			Ret-Base AT 1.0 FTE		$31,767.89	$33,949.30	$36,114.56	$38,279.82	$40,445.08
	Pathways: Enrichment K-8 class 2.0HRS/WK				Hourly Rate	$21.46	$22.94	$24.40	$25.86	$27.33
				31 weeks	Annual	$ 1,330.82	$ 1,422.20	$ 1,512.91	$ 1,603.61	$ 1,694.32
	Actual FTE of Employee is 0.04189									

1FTE = 185 Workdays at 8 hours per day

Benefits

1. Sick Leave = 24 hours (does not roll over year to year)
2. No Holiday pay
3. Instructor to be paid on end-of month with equal pay over 10 months
4. Auto deposit available

Schoolwide Benefit Eligibility

.75 FTE or greater are eligible for health benefits pro-rated based on date of hire or eligibility

Initial placement on salary schedule is at the discretion of the School Director.

Steps do not reflect number of years at FCS.

2017-18 Board approved 2.5% annual increase. 4/17/18

2019-20 Board approved 3% annual increase 10/15/19

21/22 Board approved 3% increase

22/23 Board approved 6% annual increase

Charter Council Approved: 8/29/22

Effective: 7/1/22

Classified Exempt Salary Schedule

2023-24 DRAFT 5%

Classified Exempt Staff

Range/Step	1	2	3	4	5	6	7	8	9	10
A	58.34	60.15	62.02	63.93	65.91	67.88	69.85	71.83	73.82	75.79
A1	33.14	34.80	36.54	38.37	40.29	42.29	44.42	46.65	48.97	51.43

Last reviewed April, 2023

Job Classifications	209 Workdays + 11 Holidays = 220 paid days
A	Business Director
A1	Technology Director

Comments

1 1 FTE is defined as 220 paid days @ 8 hours per day
2 Employees are benefit eligible at .75 FTE
3 Full time employees earn 12 sick days per year
4 Full time employees receive 11 paid holidays per year
5 Initial placement is at the Executive Director's discretion
6 Salary steps reflect one full year of employment at FCS.

Health Benefit Cap	
Employee	$8,000
Employee + Child	$8,760
Employee + Spouse	$8,760
Employee + Family	$14,000

Board Approvals/Revisions

Charter Council Approved: April 19, 202 **19-Apr-22**
Effective: July 1, 2022

FOREST CHARTER SCHOOL

CREDENTIALED BLOCK CLASS INSTRUCTOR SALARY SCHEDULE

DRAFT 2023-24

Hours per week include class prep-time and meetings

Range						Step 1	Step 2	Step 3	Step 4	Step 5
A	**Specialist Instructor**			Ret-Base AT 1.0 FTE		$ 43,162.96	$ 46,759.87	$ 50,356.79	$ 53,936.57	$ 54,271.60
	Pathways: Core 7-12 class 4.0HRS/WK									
	Actual FTE of Employee is 0.08919				Annual/33wks	$3,849.67	$4,170.48	$4,491.28	$4,810.56	$4,840.44
	Actual FTE of Employee is 0.08919				Hourly Rate	$29.16	$31.59	$34.02	$36.44	$36.67
B	**Specialist Instructor**			Ret-Base AT 1.0 FTE		$ 39,446.15	$ 41,912.60	$ 44,379.06	$ 46,879.77	$ 49,329.10
	Pathways: Elective 7-12 class 3.5HRS/WK									
	Actual FTE of Employee is 0.07804				Annual/33wks	$3,078.40	$3,270.88	$3,463.37	$3,658.52	$3,849.67
	Actual FTE of Employee is 0.07804				Hourly Rate	$26.65	$28.32	$29.99	$31.68	$33.33
C	**Specialist Instructor**			Ret-Base AT 1.0 FTE		$ 33,673.96	$ 35,986.26	$ 38,281.43	$ 40,576.61	$ 42,871.78
	Pathways: Enrichment K-8 class 2.0HRS/WK									
	Actual FTE of Employee is 0.04459				Annual/31wks	$1,410.67	$1,507.53	$1,603.68	$1,699.83	$1,795.98
	Actual FTE of Employee is 0.04459				Hourly Rate	$22.75	$24.32	$25.87	$27.42	$28.97

1FTE = 185 Workdays at 8 hours per day

Benefits

1. Sick Leave = 24 hours (does not roll over year to year)
2. No Holiday pay

Schoolwide Benefit Eligibility

.75 FTE or greater are eligible for health benefits pro-rated based on date of hire or eligibility

Initial placement on salary schedule is at the discretion of the School Director.

Steps do not reflect number of years at FCS.

Board approvals

2017 - 18 Board approved 2.5% annual increase. 4 /17/18

2019-20 Board approved 3% annual increase 10-15-19

2020-21 Board approved 3% annual increase

2022-23 Board approved 6% annual increase

Charter Council Approved: 8/29/22

Effective: July 1, 2022

Forest Charter School Certificated Salary Schedule - Annual
DRAFT 2023-24 6%

Supervising Teacher (ST)	
Step 1	$ 55,710.42
Step 2	$ 56,250.71
Step 3	$ 59,067.38
Step 4	$ 61,884.01
Step 5	$ 65,439.15
Step 6	$ 68,056.55
Step 7	$ 70,438.53
Step 8	$ 72,907.02
Step 9	$ 75,455.50
Step 10	$ 78,096.45
Step 11	$ 81,103.01
Step 12	$ 84,117.39
Step 13	$ 87,170.67
Step 14	$ 90,223.96
Step 15	$ 93,277.23
Step 16	$ 93,277.23
Step 17	$ 93,277.23
Step 18	$ 94,499.06
Step 19	$ 94,499.06
Step 20	$ 95,720.89

*****23-25 Students = 1.0 FTE***

18 Students = Benefits

Supervising Teacher/K-8 Co-op	
Step 1	$ 55,710.42
Step 2	$ 56,250.71
Step 3	$ 59,067.38
Step 4	$ 61,884.01
Step 5	$ 65,439.15
Step 6	$ 68,056.55
Step 7	$ 70,438.53
Step 8	$ 72,907.02
Step 9	$ 75,455.50
Step 10	$ 78,096.45
Step 11	$ 81,103.01
Step 12	$ 84,117.39
Step 13	$ 87,170.67
Step 14	$ 90,223.96
Step 15	$ 93,277.23
Step 16	$ 93,277.23
Step 17	$ 93,277.23
Step 18	$ 94,499.06
Step 19	$ 94,499.06
Step 20	$ 95,720.89

*****18-22 Students = 1.0 FTE***

14 Students = Benefits

Additions To Salary Steps

Master's Stipend $1,000

Recommend salary schedule be reviewed every 2 -3 years for market comparison and budget sustainability

Last reviewed April 2023

Comments

1. Full-time ST's are contracted for 185 days (175 students days + 10 Contract Days)
2. ST's are paid on a "per student" or "annual" employment agreement. See Employee Handbook for more details.
3. Full-time annual salary is identified above. FCS does not guarantee an ST will reach, or remain at, full time status if placed on a "per student" employment agreement. Fewer than a 1.0 FTE will impact STRS credit and salary.
4. Full-time ST's earn 10 sick leave days per school year; this is pro-rated for part-time
5. Part-time salaries shall be pro-rated based on FTE
6. ST's do not receive vacation or holiday pay
7. Salary steps reflect one full school year with FCS
8. Initial salary placement is at Executive Director's discretion
9. ST's are Health Benefit eligible at .75 FTE with the following Annual Caps:

Employee	$8,000
Employee + Child	$8,760
Employee + Spouse	$8,760
Employee + Family	$14,000

7. Anything above the Cap is an employee out-of-pocket expense
8. Dental & Vision are voluntary and are not covered under the Cap

Board Approvals/Revisions

2006/07 - Board Approved 5/16/06

2007/08 - Board revised: 5% COLA

2008/09 - Board revised: Benefit cap increase to $6500; ES Salary Schedule 08/09 - Provide "range" compensation rather than" per student" compensation; 4/22/08

2008/09 - ES Salary Schedule 08/09 revised to return to "per student" compensation; 12/9/09

2009/10 - No COLA or Step increase

2010/11 - No COLA or Step increase

2011/12 - No COLA or Step increase

2012/13 - Board revised: 3% increase

2013/14 - Board revised: two step increase/ Benefit cap increase to $7000/Life Ins. Available to all emp/Vision & Dental included under cap; Board approved COLA increase of 1.56%

2014/15 - Board approved COLA increase of .85%; Benefit cap increase to $7500; 3/18/14.

2015/16 - Board approved COLA increase of 1.02%; 5/26/15

2015/16 - Board approved 16/17 salary schedule. No COLA or Health Cap increase; 3/15/16

2016/17 - /Board approved 5% annual increase effective July 1, 2016

2016/17 - Board approved additional 5 steps. Increase Masters stipend to $1000 annual. 4/18/17

2017/18 - Board approved corrections to Health Benefit cap. 1/16/18

2017/18 - Board approved 2.5% annual increase. 4/17/18

2019-20 - Board approved 3% annual increase 10-15-19

2021-2022 Board approved 3% annual increase and increse to benefit cap

2022-2023 - Board approved 6% annual increase and increase to benefit cap 4/19/22

Charter Council Approved: April 19, 2022, revised 2/7/23

Effective: July 1, 2022

Forest Charter School
Mental Health Counselor Salary Schedule Hourly
DRAFT 2023-2024

Classified

Range/Step	1	2	3	4	5	6	7	8	9	10
A	$ 51.82	$ 54.42	$ 57.14	$ 59.99	$ 62.99	$ 66.13	$ 69.45	$ 72.92	$ 76.57	$ 80.39

Job Classifications

A Mental Health Counselor (Hourly)

Board Approvals/Revisions

2019-20 - Board approved 3% annual increase. 10-15-19

2021-22 Board approved 3% increase

2022-23 - Board approved 6% annual increase

Approved: 4/19/22

Effective: 7/1/22

Forest Charter School

Stipend Salary Schedule

Credentialed Positions

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

Classified Positions

Special Projects* (assigned by Director)	$500 – $3500

* Requires stipend expectations and deadlines

Charter Council Approved: 10/11/22
Effective: July 1, 2022

Forest Charter School

Substitute Salary Schedule

Credentialed Positions

1 – 3.99 hours	$35.00/hour
4 hours + (full day)	$170.00/day
Long –Term Subs (daily rate)	$175 per day after 11th consecutive day

Classified Positions

1 – 3 hours	$30.00/hour
4 hours + (full day)	$120.00/day

Charter Council Approved: 1/9/2023
Effective: 1/3/2023

Forest Charter School

Supplemental Salary Schedule - Hourly

Credentialed Positions	**Hourly Rate**	**Work Days**
Credentialed Small Group Teacher	$16 - $50	As Per Contract
Credentialed Music Teacher	$16 - $50	As Per Contract
Credentialed Tutor	$16 - $60	As Per Contract
Classified Positions		
Classified Small Group Instructor	$16 - $45	As Per Contract
Classified Music Instructor	$16 - $45	As Per Contract
Classified Tutor	$16 - $50	As Per Contract
Lunch/Testing Supervision	$16 - $25	As Per Contract
Custodian	$16 - $50	As Per Contract

Charter Council Approved: 4/19/22
Effective: July 1, 2022

Forest Charter School
Supervising Teacher Job Description

Minimum Qualifications:
Supervising Teachers hold a current California teaching credential and CTEL certification (or the equivalent certification to work with English Learner students).

Summary of Position:
The Supervising Teacher supports and guides students, parents, and guardians in all aspects of their student's education, and ultimately helps families build strategies to be successful in a personalized learning program; further, the Supervising Teacher takes on additional duties at the school in order to help foster the Forest Charter School community.

Personalized Learning:
Curriculum/Program Options

- Knowledgeable regarding curriculum options
- Aims to prepare students for career and/or college readiness by creating a rigorous, challenging course of study
- Develops a personalized learning plan, including curriculum and assignments, for each student that is age appropriate and developmentally sensitive (Options include but are not limited to the following: Block Classes, community college, CTE & Work Experience, Community Classes/Vendors, Independent Study Options, Online Classes, Field Trips)

Student Support

- Meets with students as needed but no less than once every learning period
- Meets with new families weekly until the family has demonstrated that they can succeed without weekly support
- Provides required synchronous instructions and live interaction opportunities and records and documents student participation in accordance with state laws
- Utilizes benchmark assessments to regularly assess student work and progress
- Uses an assessment or evaluation (including ST/student interview) of students' intelligence/learning style/learning preferences to determine the best fit for curriculum, program options, or assessments

- Refers students not progressing in academics or with attendance issues to administration, SST process, or another appropriate group in a timely manner
- Monitors and assesses student progress each learning period in all classes including but not limited to block class, online, community college, etc
- Communicates with instructors/aides regarding student's needs (e.g. IEP, 504, health, other)
- Trains students and parents in using online access to grades and assignments.
- Teaches students organizational strategies, such as time management, and how to break down large assignments
- Facilitates and manages student Instructional Budgets
- Communicates and supports students in completing 8th grade and/or high school graduation requirements
- Supports students with state test preparation
- Communicates all important school/learning events or opportunities (e.g. State testing, field trips, etc)
- Provides students with curriculum appropriate for their grade level and ability
- Spends additional time principally directed toward supporting unduplicated students (i.e. Students who are English Learners, socio-economically disadvantaged, or foster youth)

Graduation Support - High School and 8th Grade

- Knowledgeable of FCS' grad requirements
- Knowledgeable of a-g requirements
- Supports students in meeting graduation requirements
- Knowledgeable of 8th grade promotion requirements
- Correct placement of students in classes based on abilities and goals
- Maintains a four year plan for each high school student by tracking and planning classes and credits
- Completes all graduation paperwork by the due dates

Assessments - State and Benchmark

- Ensures that families participate in the required assessments by educating families about the importance and benefits of mandated state testing and school benchmark assessments
- Provides and encourages test prep (e.g. iready, interim assessments, or other materials)

- Provides needed information (e.g. testing accommodations) /data to test coordinator in a timely manner for all required state assessments
- Is knowledgeable about and uses school intervention curriculum

Family Support

- Builds a rapport of trust and teamwork with families
- Provides training to families to foster a successful transition to a personalized learning program (e.g. training in academic, behavioral, organizational, etc.)
- Considers each student's learning style when selecting curriculum and program options
- Disseminates school wide information to families in a timely manner
- Knowledgeable of FCS Master Agreement and the Acknowledgement of Responsibilities and able to explain these requirements to families

Vendors (Community Providers)

- May use outside sources, (e.g. Community Providers or Vendors), to support and enrich the student's education
- Responsible for issuing grades and credits except for online classes under our Online Course Provider Policy or community college classes (i.e. academic enrichment classes)
- Does not (is not allowed to)outsource the oversight of instruction or instructional content, nor abdicate oversight responsibility to another entity/person (i.e. Community Provider or Vendor) for monitoring and reviewing educational progress as well as attendance, assignments, grades, and credits
- Ensures that the content of the course meets all school and state requirements
- Responsible for overseeing and monitoring each student's academic progress and results in the class/course

Special Education:

- Refers students to an IEP after utilizing interventions and the SST process
- Attends to the needs of Special Education students and complies with all accommodations and modifications in the IEP
- Participates in all necessary IEP meetings
- Ensures that all teachers (including online teachers)/tutors know of IEP/504 modifications and accommodations
- Works toward IEP goals as appropriate
- Monitors student progress toward IEP goals as appropriate

- Provides IEP staff with student progress reports as requested

Cooperative Supervising Teacher – if applicable:
(Cooperative Duties are in addition to ST duties)

- Provides instruction in a class setting for less than 80% of an instructional week as agreed upon with FCS administration
- Collaborates with parents to provide independent study assignments
- Develops and maintains alignment with the mission of the cooperative
- Collaborates with the other co-op teachers at their learning center

Paperwork & Administrative Duties

Communication

- Checks email, texts messages, phone messages and other communications on a daily basis, and returns the communication within one business day

Attendance and Work Summary Report:

- Meets face to face with parents and students to record learning/progress based on information collected each learning period
- Work Summary Report and attendance are submitted to the office by the due date

Required Forms

- Follow up with families to ensure all required forms are submitted in a timely fashion

Portfolios:

- Collects samples of student work at Learning Period meetings for each class listed on the Master Agreement
- Portfolios are submitted on or before the due date
- Be prepared to explain samples should the auditor have questions

Purchase Orders & Set-Ups:

- Verifies and communicates to the family availability of budget funds
- Communicates budget guidelines to families
- Completes all required purchase order and/or class set up forms and follows all procedures articulated by the business office in a timely manner
- Verifies that the set up is accurate and approved before student begins instruction

Materials

- Regularly monitors school materials that are checked out to students
- Helps facilitate material collection at the end of each school year or as requested by the administration

Policy Awareness

- Knowledgeable of and implements all school policies and procedures
- Communicates pertinent policies to families

Forest Charter School Community

Professional Development

- Sets annual professional goals as part of the annual review process
- Attends ongoing professional development opportunities to support professional growth

Required Trainings

- Completes all required trainings by the due date

School Contributions

- Contributes to fostering the Forest Charter School community (Contributions go beyond typical ST duties and may include, but are not limited to the following: committees, chaperoning dances, field trips, community service opportunities, supervision, orientations, information nights, tours, promotions, etc.)
- Participates in high school graduation ceremony (e.g. helps with set up and breakdown, makes a short speech for each graduate, etc)
- Participates in the administration of all required state assessments as well as any local benchmark assessments/diagnostics
- Attends all staff meetings and mandatory in-services

Technology

- Utilizes current student information system
- Proficient in technology (Computer Industry standard programs and internet)
- Utilizes technology to enhance instruction

Student Study Team (SST)

- Participates in the SST process both for their own students and when needed as a member of the team to support other Supervising Teachers' students
- Other duties as assigned

Other duties as assigned

Essential Skills

- Troubleshooting
- Teamwork
- Passion for education and working with children
- Organization
- Flexibility
- Creativity
- Ability to personalize an education program
- Effective time management
- Communication

Physical Demands:

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

TAXABLE YEAR **2021**

California Exempt Organization Annual Information Return

FORM **199**

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) 7/01/2021 , and ending (mm/dd/yyyy) 6/30/2022 .

Corporation/Organization name: FOREST CHARTER SCHOOL

Additional information. See instructions.

California corporation number: 3431168

FEIN: 45-4822385

Street address (suite or room): 470 SEARLS AVENUE

PMB no.

City: NEVADA CITY

State: CA

Zip code: 95959

Foreign country name

Foreign province/state/county

Foreign postal code

CLIENT'S COPY

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	9,122,129.
	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	9,122,129.
	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	9,122,129.
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18 . . . . . ●	9	8,927,626.
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8 . . . . . ●	10	194,503.
Filing Fee	11	Total payments . . . . . ●	11	
	12	Use tax. See General Information K . . . . . ●	12	
	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.

Sign Here

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

Signature of officer ▶ | Title: CFO | Date | ● Telephone: (530) 265-4823

Paid Preparer's Use Only

Preparer's signature ▶ | Date: 4/20/23 | Check if self-employed ▶ ☒ | ● PTIN: P00171861

Firm's name (or yours, if self-employed) and address ▶ SCINTO GROUP, LLP
PO BOX 1797
GRASS VALLEY, CA 95945

● Firm's FEIN: 68-0477398

● Telephone: 530-273-3200

May the FTB discuss this return with the preparer shown above? See instructions . . . . . ● ☒ Yes ☐ No

FOREST CHARTER SCHOOL 45-4822385

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	-58,177.
	3	Dividends	3	
	4	Gross rents	4	
	5	Gross royalties	5	
	6	Gross amount received from sale of assets (See instructions)	6	
	7	Other income. Attach schedule SEE STATEMENT 1	7	9,180,306.
	8	**Total** gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	8	9,122,129.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule	9	
	10	Disbursements to or for members	10	
	11	Compensation of officers, directors, and trustees. Attach schedule	11	3,620,284.
	12	Other salaries and wages	12	1,022,900.
	13	Interest	13	
	14	Taxes	14	146,973.
	15	Rents	15	
	16	Depreciation and depletion (See instructions)	16	1,094.
	17	Other expenses and disbursements. Attach schedule SEE STATEMENT 2	17	4,136,375.
	18	**Total** expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	18	8,927,626.

Schedule L Balance Sheet

Assets	Beginning of taxable year (a)	Beginning of taxable year (b)	End of taxable year (c)	End of taxable year (d)
1 Cash		1,997,631.		2,670,796.
2 Net accounts receivable		705,812.		1,568,358.
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments. Attach schedule				
10a Depreciable assets	16,414.		16,414.	
b Less accumulated depreciation	1,368.	15,046.	2,462.	13,952.
11 Land				
12 Other assets. Attach schedule STM 3		157,736.		197,179.
13 **Total assets**		2,876,225.		4,450,285.
Liabilities and net worth				
14 Accounts payable		555,814.		1,982,010.
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities. Attach schedule STM 4		254,169.		207,530.
19 Capital stock or principal fund		2,066,242.		2,260,745.
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund				
22 **Total liabilities and net worth**		2,876,225.		4,450,285.

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	194,503.	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			
4 Income not recorded on books this year. Attach schedule		9 Total. Add line 7 and line 8	
5 Expenses recorded on books this year not deducted in this return. Attach schedule		10 Net income per return. Subtract line 9 from line 6	194,503.
6 Total. Add line 1 through line 5	194,503.		

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

Other Revenue	$ 22,966.
Program Service Revenue	9,157,340.
Total	$ 9,180,306.

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

Authorized Agency expense	$ 144,334.
Books, Materials and Supplies	276,955.
Facilities expense	438,209.
Insurance	29,827.
Other Employee Benefit	324,641.
Other Operating Expenses	60,266.
Pension Plan Contributions	996,862.
Professional Services	1,865,281.
Total	$ 4,136,375.

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

Deposits	53,348.
Prepaid Expenses and Deferred Charges	143,831.
Total	$ 197,179.

Statement 4
Form 199, Schedule L, Line 18
Other Liabilities

Deferred Revenue	207,530.
Total	$ 207,530.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning 7/01 , 2021, and ending 6/30 , 20 2022

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 $ 9,122,129.

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

CLIENT'S COPY

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? If "No," attach a list. See instructions. [ ] Yes [ ] No

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) ◄ (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: ► www.forestcharter.com

H(c) Group exemption number ►

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other ► **L** Year of formation: 2011 **M** State of legal domicile: CA

Part I Summary

Activities & Governance

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 2021 (Part V, line 2a)	5	102
6	Total number of volunteers (estimate if necessary)	6	200
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)		
9	Program service revenue (Part VIII, line 2g)	8,389,234.	9,157,340.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	22,221.	-58,177.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	25,645.	22,966.
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,437,100.	9,122,129.
Expenses			
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)	5,791,935.	6,111,660.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ►		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,621,940.	2,815,966.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	8,413,875.	8,927,626.
19	Revenue less expenses. Subtract line 18 from line 12	23,225.	194,503.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances			
20	Total assets (Part X, line 16)	2,876,225.	4,450,285.
21	Total liabilities (Part X, line 26)	809,983.	2,189,540.
22	Net assets or fund balances. Subtract line 21 from line 20	2,066,242.	2,260,745.

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 — CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: David Scinto | Preparer's signature: DC | Date: 4/20/2023 | Check [X] if self-employed | PTIN: 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 [X] Yes [ ] No

BAA For Paperwork Reduction Act Notice, see the separate instructions. TEEA0101L 09/22/21 Form **990** (2021)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

See Schedule O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... ☐ Yes ☒ No

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses $ 7,722,377. including grants of $ _____) (Revenue $ 9,101,354.)

Nurture the love of learning.

4b (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4c (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4d Other program services (Describe on Schedule O.)

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

4e Total program service expenses ► 7,722,377.

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

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*	22		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*	23	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*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d		
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*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If 'Yes,' complete Schedule L, Part I*	25b		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*	26		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*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If Yes,' complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If 'Yes,' complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If 'Yes,' complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If 'Yes,' complete Schedule N, Part I*	31		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*	32		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*	33		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*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If 'Yes,' complete Schedule R, Part V, line 2*	35b		
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*	36		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*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	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	1a	73		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			X

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

			Yes	No
2a	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. 2a 102			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file.* See instructions.			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		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.*	3b		
4a	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)?	4a		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).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	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?	6a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
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?	7a		X
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
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?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders. 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12b			
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?	13a		
	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 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? *If 'No,' provide an explanation on Schedule O.*	14b		
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? If 'Yes,' see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If 'Yes,' complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If 'Yes,' complete Form 6069.	17		

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
1a	Enter the number of voting members of the governing body at the end of the tax year ..... 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.	1a 5		
b	Enter the number of voting members included on line 1a, above, who are independent	1b 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
7a	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? See Schedule O	7a	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?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	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? *If 'Yes,' provide the names and addresses on Schedule O*	9		X

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O			
12a	Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe on Schedule O how this was done* ... See Schedule O	12c	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 .. See Schedule O	15a	X	
b	Other officers or key employees of the organization ... See Schedule O	15b	X	
	If 'Yes' to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		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?	16b		

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.

X Own website ☐ Another's website X 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 Contractors

Check 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

1a 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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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				151,259.	0.	44,919.
(2) Meshawn Simmons CFO	40 0	X		X				96,117.	0.	41,157.
(3) Tita Fowler Secretary	40 0	X		X				73,895.	0.	19,779.
(4) Daniel Thiem Chairman	10 0	X						0.	0.	0.
(5) Karen Fruchtenicht Vice Chair	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)										

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 organiza - tions 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Subtotal								321,271.	0.	105,855.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								321,271.	0.	105,855.

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

		Yes	No
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*	3		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*	4	X	
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*	5		X

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 Revenue

Check 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	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f	1g				
	h Total. Add lines 1a-1f					
Program Service Revenue		Business Code				
	2a School Service Revenue		9,157,340.	9,157,340.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		9,157,340.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		-58,177.			-58,177.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real / (ii) Personal				
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a Other Revenue		22,966.	22,966.		
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		22,966.			
	12 Total revenue. See instructions		9,122,129.	9,180,306.	0.	-58,177.

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	3,620,284.	3,280,993.	339,291.	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)	1,022,900.	654,692.	368,208.	0.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	996,862.	838,084.	158,778.	
9 Other employee benefits	324,641.	269,443.	55,198.	
10 Payroll taxes	146,973.	112,246.	34,727.	
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	29,827.	26,844.	2,983.	
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	1,865,281.	1,749,168.	116,113.	
b Facilities expense	438,209.	375,860.	62,349.	
c Books, Materials and Supplies	276,955.	253,650.	23,305.	
d Authorized Agency expense	144,334.	129,901.	14,433.	
e All other expenses	60,266.	30,402.	29,864.	
25 Total functional expenses. Add lines 1 through 24e	8,927,626.	7,722,377.	1,205,249.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ► ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash – non-interest-bearing		1,997,631.	1	2,670,796.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		705,812.	4	1,568,358.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		104,388.	9	143,831.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 16,414.			
	b	Less: accumulated depreciation	10b 2,462.	15,046.	10c	13,952.
	11	Investments – publicly traded securities			11	
	12	Investments – other securities. See Part IV, line 11			12	
	13	Investments – program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		53,348.	15	53,348.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		2,876,225.	16	4,450,285.
Liabilities	17	Accounts payable and accrued expenses		555,814.	17	1,982,010.
	18	Grants payable			18	
	19	Deferred revenue		254,169.	19	207,530.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		809,983.	26	2,189,540.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ► [X] and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions			27	
	28	Net assets with donor restrictions		2,066,242.	28	2,260,745.
		Organizations that do not follow FASB ASC 958, check here ► ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		2,066,242.	32	2,260,745.
	33	Total liabilities and net assets/fund balances		2,876,225.	33	4,450,285.

Part XI Reconciliation of Net Assets

Check 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	9,122,129.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,927,626.
3	Revenue less expenses. Subtract line 2 from line 1	3	194,503.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,066,242.
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	2,260,745.

Part XII Financial Statements and Reporting

Check 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 on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	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		
b	Were the organization's financial statements audited by an independent accountant?	2b	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		
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?	2c	X
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X

SCHEDULE A (Form 990)

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

2021

Open to Public Inspection

Name of the organization	Employer identification number
Forest Charter School	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 [X] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

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 on 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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 2021 (line 6, column (f), divided by line 11, column (f)) 14 %

15 Public support percentage from 2020 Schedule A, Part II, line 14 15 %

16a **33-1/3% support test—2021.** 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—2020.** 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—2021.** 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—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ► ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 on 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 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2020** Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests—2021.** 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—2020.** 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.*	1		
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).*	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.*	3a		
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.*	3b		
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.*	3c		
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.*	4a		
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.*	4b		
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.*	4c		
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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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.***	6		
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).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If 'Yes,' complete Part I of Schedule L (Form 990).*	8		
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.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If 'Yes,' provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on 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.***	9c		
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.*	10a		
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.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
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 on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If 'Yes' to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c	

Section B. Type I Supporting Organizations

		Yes	No
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.*	1	
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.*	2	

Section C. Type II Supporting Organizations

		Yes	No
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).*	1	

Section D. All Type III Supporting Organizations

		Yes	No
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?	1	
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).*	2	
3	By reason of the relationship described on 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.*	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).*

		Yes	No
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.*	2a	
b	Did the activities described on 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.*	2b	
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.***	3a	
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.*	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).

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 2021 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-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required – *explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

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

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

2021

Open to Public Inspection

Name of the organization

Forest Charter School

Employer identification number

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)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

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

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.

1a 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.

1a 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	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a 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
1a 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%.

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

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	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
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		16,414.	2,462.	13,952.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ►				13,952.

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	9,122,129.
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	9,122,129.
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	9,122,129.

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	8,927,626.
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	8,927,626.
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	8,927,626.

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)

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

2021

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?	1	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?	2	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	3	X	
4 Does the organization maintain the following?			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	4d	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?	5a		X
b Admissions policies?	5b		X
c Employment of faculty or administrative staff?	5c		X
d Scholarships or other financial assistance?	5d		X
e Educational policies?	5e		X
f Use of facilities?	5f		X
g Athletic programs?	5g		X
h Other extracurricular activities?	5h		X
If you answered 'Yes' to any of the above, please explain. If you need more space, use Part II.			
6a Does the organization receive any financial aid or assistance from a governmental agency?	6a	X	
b Has the organization's right to such aid ever been revoked or suspended?	6b		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	7	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

2021

Open to Public Inspection

Name of the organization

Forest Charter School

Employer identification number

45-4822385

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel		
	☐ Travel for companions		
	☐ Tax indemnification and gross-up payments		
	☐ Discretionary spending account		
	☐ Housing allowance or residence for personal use		
	☐ Payments for business use of personal residence		
	☐ Health or social club dues or initiation fees		
	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain	1b		
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			
	☐ Independent compensation consultant			
	☐ Form 990 of other organizations			
	☐ Written employment contract			
	☐ Compensation survey or study			
	☐ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		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?	5a		X
b	Any related organization?	5b		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?	6a		X
b	Any related organization?	6b		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		

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 and/or 1099-NEC 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				
1	Peter Sagebiel CEO	(i)	151,259.	0.	0.	0.	44,919.	196,178.	0.
		(ii)	0.	0.	0.	0.	0.	0.	0.
2		(i)							
		(ii)							
3		(i)							
		(ii)							
4		(i)							
		(ii)							
5		(i)							
		(ii)							
6		(i)							
		(ii)							
7		(i)							
		(ii)							
8		(i)							
		(ii)							
9		(i)							
		(ii)							
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

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)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
	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 Form 990-EZ.	2021
Department of the Treasury Internal Revenue Service	► Go to *www.irs.gov/Form990* for the latest information.	Open to Public Inspection

Name of the organization	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.

FOREST CHARTER SCHOOL

RESOLUTION 2324-01-135

COLLEEN MANUOLA
RESOLUTION FOR EXEMPTION TO THE SEPARATION-FROM-SERVICE REQUIREMENT PURSUANT TO SECTION 24214.5 OR 26812 OF THE EDUCATION CODE

WHEREAS, all retired CalSTRS members and participants are subject to a restriction if they perform retired member activities as defined by section 22164.5 of the Education Code or retired participant activities as defined by section 26135.7 of the Education Code, during the first 180 calendar days after their most recent retirement, and,

WHEREAS, if the retired CalSTRS member or participant performed retired member or participant activities during this period, CalSTRS will reduce their retirement benefit or annuity one dollar for each dollar earned for performing retired member or participant activities during the 180-day period; and,

WHEREAS, there is an exemption from the 180-calendar day separation-from-service requirement for a member or participant who retires for service and is at or above normal retirement age; and,

WHEREAS, to qualify for this narrow exemption, the employer must appoint the retired member or participant to a critically needed position that has been approved by the governing body of the employer in a public meeting as reflected in a resolution; and,

WHEREAS, this approval by the governing body of the employer in a public meeting as reflected in a resolution must be finalized and communicated to CalSTRS before the member or participant commences to perform retired member or participant activities; and,

WHEREAS, the Business Director must complete the Request for Separation-from-Service Requirement Exemption form, which must be submitted to CalSTRS and received by CalSTRS before the member or participant commences to perform retired member or participant activities,

NOW, THEREFORE, IT IS HEREBY RESOLVED:
that this Board does provide public notice that the district is in critical need of a Pre-Calculus and Calculus Block Class Instructor because there is no other staff person or new employee with the ability to teach these courses at the time and without proper training;

AND BE IT FURTHER RESOLVED that the Board wishes to meet this critical need by hiring Colleen Manuola, a member or participant who retired for service less than 180 days ago or who will retire;

AND BE IT FURTHER RESOLVED that this appointment is needed to fill this critical need before the 180-calendar day separation-from-service requirement is fulfilled;

AND BE IT FURTHER RESOLVED that this member or participant did not receive a retirement incentive or any financial inducement to retire from any public employer;

AND BE IT FURTHER RESOLVED that the retired member's or participant's termination of employment is not the basis for the need to acquire their services;

AND BE IT FURTHER RESOLVED that the earnings for retired member activities during the 180 calendar days will still be subject to the annual postretirement earnings limit for the Defined Benefit Program;

AND BE IT FURTHER RESOLVED that this member or participant will not commence to perform retired member or participant activities before this approval is authorized by the governing body of the employer in a public meeting as reflected in a resolution and received by CalSTRS;

AND BE IT FURTHER RESOLVED that this member or participant will not commence to perform retired member or participant activities before the Business Director completes the Request for Separation-from Service Requirement Exemption form and this is transmitted to and received by CalSTRS.

DATED: May 16, 2023

_____
Board Member - Chair

_____
Board Member

_____
Board Member

_____
Board Member

_____
Board Member