

Forest Charter School

470 Searls Avenue
Nevada City, CA 95959

Monthly Charter Council Meeting Agenda

February 6, 2024

5:00 p.m. Regular Session
470 Searls Avenue, Sequoia
Nevada City, CA 95959
Network User ID: FC_Public
Network Password: PineCedar2

10725 Pioneer Trail # 201, Truckee, CA 96161
23221 Foresthill Road, Foresthill, CA 95631
11952 Masters Court, Auburn, CA 95603

Dan Thiem, Chair Dylan Hendricks, Parent Representative Amea Medeiros, Parent Representative Gabriella Stockdale, Parent Representative Geoffrey Thornton, Parent Representative Tita Fowler, Secretary
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Join the Meeting via Zoom:

<https://us02web.zoom.us/j/85408398614?pwd=Y2dzdFBFUXdQTUFxazl3bERnZGIYUT09>

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 the Consent Agenda--Meshawn Simmons
(E-Attachments)
 - Shall the Consent Agenda be approved?
 - A. Adoption of the February 6, 2024 Agenda
 - B. January 16, 2024 Charter Council Meeting Minutes (*page 4*)
 - C. Contracts (*page 7*)
 - D. Warrants (January) (*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. Information: Learning Center Updates—Christine Sween, Janice Eggers, Dawn Anthney

Christine, Janice, and Dawn will provide updates for each Learning Center.

6. Information: Director's Evaluation—Dan Thiem

Dan will discuss the upcoming Director's Evaluation with the Council.

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

Peter will provide the Council with an LCAP update.

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

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

9. Information: 2023/24 Budget and Cash Flow—Meshawn Simmons

Meshawn will update the Council on the 23/24 Budget and Cash Flow.

10. Information: 2024/25 Forest Charter School Salary Schedules—Meshawn Simmons

Meshawn will discuss the 2024/25 Forest Charter School Salary Schedules with the Council.

Action Items:

11. Action: 2022/23 Forest Charter School Audit—Meshawn Simmons

(page 11)

- Should the Council accept the 2022/23 Forest Charter School audit report?

12. Action: Forest Charter School 2023 Comprehensive School Safety Plan (CSSP)—Peter Sagebiel

(page 50)

- Shall the Council approve updates to the Forest Charter School 2023 Comprehensive School Safety Plan?

13. Action: Forest Charter School 2024/25 School Calendar—Peter Sagebiel

(page 124)

- Shall the Council approve the Forest Charter School 2024/25 School Calendar?

14. Director's Update--Peter Sagebiel

- Enrollment
- Foresthill & Truckee Learning Center Visits
- County Oversight Meeting
- iReady Training
- Other

15. Future Agenda Items

- AMIM Block Grant Spending Plan
- Ethics Training for Board

16. Information: Reminder of Future Meetings

2024: 3/5, 4/16, 5/14, 6/10*, 6/11****

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

17. Action: Adjourn

Notice: The agenda was posted at least 72 hours prior to the meeting. The agenda packet and supporting materials, including materials distributed less than 72 hours prior to the scheduled meeting, can be viewed at the Forest Charter School office – located at 470 Searls Avenue, Nevada City, California. For more information, please call 530-465-4823.

Notice: In compliance with the Americans with Disabilities Act, if you need special assistance to access or participate in this meeting, including auxiliary aids or services, contact the Forest Charter School Board Secretary at 530-265-4823 at least 48 hours before the scheduled Board meeting so that we may make every reasonable effort to accommodate your needs. [G.C. §54953.2, §54954.2(a)(1); Americans with Disabilities Act of 1990, §202 (42 U.S.C. §12132)]

Forest Charter School

Monthly Charter Council Meeting Minutes – January 16, 2024

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

Council Members:

Dan Thiem, Community Representative, and Chair
Dylan Hendricks, Parent Representative
Gabriella Stockdale, Parent Representative
Amea Medeiros, Parent Representative
Geoffrey Thornton, Parent Representative
Tita Fowler, Secretary

Minutes

Present: Dan Thiem, Peter Sagebiel, Meshawn Simmons, Dawn Anthney, Janice Eggers (Truckee Campus), Tita Fowler, B.J. Hatcher, Dylan Hendricks, Amea Medeiros, Gabriella Stockdale, Christine Sween (Foresthill Campus), Geoffrey Thornton, Tonya Wellington (Auburn Campus)

Absent: Katy Baggett

- 1. Call to Order: 5:01 pm**
- 2. Roll Call:** Dan Thiem, Peter Sagebiel, Meshawn Simmons, Dawn Anthney, Janice Eggers (Truckee campus), Tita Fowler, B.J. Hatcher, Dylan Hendricks, Amea Medeiros, Gabriella Stockdale, Christine Sween (Foresthill Campus), Geoffrey Thornton, Tonya Wellington (Auburn Campus)
- 3. Information/Action: A, B, C, and D may be considered for Consent Agenda—Meshawn Simmons**

January 16, 2024, Charter Council Agenda, December 5, 2023 Minutes, Contracts, and the Warrants were presented for approval.

Dylan Hendricks made a motion to approve the consent agenda. Amea Medeiros seconded.

Ayes: Dylan Hendricks, Amea Medeiros, Gabriella Stockdale, Dan Thiem, Geoffrey Thornton

Nays: None

4. Discussion: Other

None.

Information/Discussion Items:

5. Information: Learning Center Updates—Dawn Anthney (Nevada City), Janice Eggers (Truckee), Christine Sween (Auburn/Foresthill)

Dawn, Janice, and Christine provided the Council with campus highlights including enrollment updates, campus winter party recaps, and upcoming events.

6. Information: Executive Director Goal Update—Peter Sagebiel

Peter provided the Council with an update on goal progress including the WASC report coming next month, i-Ready and CAASPP participation numbers, staff training, and the development and implementation of a TK program.

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

B.J. reviewed CAASPP scores and i-Ready comparisons with the Council. Numbers indicate that students are more familiar with the process and SED is driving the decrease. The goal is to stay out of the red or assistance will be offered to support deficiencies.

8. Information: Special Education Percentages—Peter Sagebiel

Peter provided the Council with information on Special Education percentages. Peter showed a comparison to the numbers from 2022-23 which show that the numbers are significantly increasing. This increase requires a lot of coordination to balance special education students-to-teacher ratios.

9. Information: Mid-Year Local Control and Accountability Plan (LCAP) Report—Peter Sagebiel

Peter reviewed the Mid-Year LCAP with the Council.

10. Information: 2023/24 Budget and Cash Flow—Meshawn Simmons

Meshawn provided the Council with a budget and cash flow update, as well as enrollment numbers that are currently 806 and are expected to be 815 in the next week.

Action Items:

11. Action: 22/23 School Accountability Report Card (SARC)—B.J. Hatcher

B.J. reviewed the 22/23 SARC with the Council which includes a synopsis of last year's dashboard information including demographics, students, salaries, graduation rates, facilities, etc.

Dylan Hendricks motioned to approve the 22/23 SARC. Gabriella Stockdale seconded.

Ayes: Dylan Hendricks, Amee Medeiros, Gabriella Stockdale, Dan Thiem, Geoffrey Thornton
Nays: None

12. Action: Forest Charter School Enrollment Policy Update—Peter Sagebiel

Peter reviewed updates to the Forest Charter School Enrollment Policy to the Council for approval which included lottery pull flexibility and adjusting language to account for multiples instead of just twins.

Amee Medeiros made a motion to approve updates to the Forest Charter School Enrollment Policy. Dylan Hendricks seconded.

Ayes: Dylan Hendricks, Amee Medeiros, Gabriella Stockdale, Dan Thiem, Geoffrey Thornton
Nays: None

13. Director's Update--Peter Sagebiel

- Enrollment - Meshawn provided very encouraging enrollment numbers.
- Staff Mid-Year Check-in Meetings - meetings were positive and had good energy
- Other - Staff Meeting Training will be transitioning from training on students with disabilities to general education training.

14. Future Agenda Items

- AMIM Block Grant Spending Plan (Aug-Oct)
- Goal Updates - School Governance, Public Relations & School Community, and FCS Education Program
- Comprehensive School Safety Plan (February)
- Audit (February)
- 24/25 Calendar (February)
- Initial Director's Evaluation - B.J. will provide survey questions.

15. Information: Reminder of Future Meetings

Dates for the 2023/24 Charter Council meetings were set as follows:

2024: 2/6, 3/5**, 4/16, 5/14, 6/10*, 6/11****

***Special Meeting**

****Budget Meeting**

16. Action: Adjourn at 6:01 p.m.

Respectfully submitted:

Tita Fowler, Secretary

Date

Charter Council Approved:

Dan Thiem, Chair

Date

Contracts to be approved: (January 2024)

At-Will:

Manuola, Colleen	To be proated	Block Class Instructor
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Stipends:

Manuola, Colleen	\$1,500.00	Block Class Instructor
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Hourly:

Brackett, Brittani	\$280.00	Tutor
Brackett, Brittani	\$210.00	Tutor
Marks, Juli	\$262.50	Tutor
Marks, Juli	\$525.00	Tutor
Marks, Juli	\$140.00	Tutor
Pagan, Alisha	\$5,379.70	Supervised Activities
Watkins, Natalie	\$665.00	Tutor
Watkins, Natalie	\$630.00	Tutor
Watkins, Natalie	\$770.00	Tutor
Watkins, Natalie	\$385.00	Tutor
Zieman, Kyndra	\$1,865.60	Supervised Activities

Checks Dated 01/01/2024 through 01/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
24-542627	01/12/2024	ALL ABOUT LEARNING PRESS INC	01-4300		291.39
24-542628	01/12/2024	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		619.52
24-542629	01/12/2024	AT&T	01-5930		53.50
24-542630	01/12/2024	B & C ACE HOME CENTER	01-4300		34.24
24-542631	01/12/2024	BEAM EASY LIVING CENTER	01-5800		156.00
24-542632	01/12/2024	BRAVE WRITER LLC	01-5800		220.80
24-542633	01/12/2024	BREANNE RICE	01-5800		735.00
24-542634	01/12/2024	BRUCE MAIRS	01-5800		3,695.11
24-542635	01/12/2024	BYU CONTINUING EDUCATION	01-5800		1,254.00
24-542636	01/12/2024	CALIFORNIA DEPT OF TAX AND FEE ADMINISTRATION	01-9508		218.23
24-542637	01/12/2024	CASTLE CLEANING	01-5800		2,776.00
24-542638	01/12/2024	CLEARFLY	01-5930		456.63
24-542639	01/12/2024	DE LAGE LANDEN FINCL SRV INC	01-5600		1,003.55
24-542640	01/12/2024	FOREST CHARTER REVOLVING	01-4300		45.00
24-542641	01/12/2024	GOLD MINER PEST CONTROL INC.	01-5800		850.00
24-542642	01/12/2024	IMAGINE LEARNING EDGENUITY DEPT 2195	01-5800		6,825.00 ✓
24-542643	01/12/2024	JJR Enterprises FILE 2388	01-5600		559.97
24-542644	01/12/2024	LOOMIS GATEWAY ACADEMY	01-5802		3,400.00
24-542645	01/12/2024	NEVADA COUNTY SUPERINTENDENT	01-9514		51,875.84 ✓
24-542646	01/12/2024	OPTIMUM BUSINESS	01-5930		200.00
24-542647	01/12/2024	PACIFIC GAS & ELECTRIC COMPANY	01-5510	1,394.12	
			01-5520	1,925.11	3,319.23
24-542648	01/12/2024	SEBASTIAN	01-5930		181.47
24-542649	01/12/2024	SOUTHWEST GAS CORPORATION	01-5510		603.02
24-542650	01/12/2024	TEACHING TEXTBOOKS INC	01-5800		58.95
24-542651	01/12/2024	THE CLEANING SOLUTION	01-5800		2,930.00
24-542652	01/12/2024	Time4Learning	01-5800		150.00
24-542653	01/12/2024	TRUCKEE DONNER PUBLIC UTILITY REMITTANCE CENTER	01-5520	688.53	
			01-5540	122.35	810.88
24-542654	01/12/2024	UC SCOUT	01-5800		798.00
24-542655	01/12/2024	US BANK CORPORATE PAYMENT SYS	01-4300	3,280.55	
			01-5210	4,869.60	
			01-5300	844.24	
			01-5800	5,344.08	
			01-5920	26.50	14,364.97 ✓
24-542656	01/12/2024	VERIZON	01-5800		38.01
24-542657	01/12/2024	WAXIE SANITARY SUPPLY	01-4300		661.07
24-542658	01/12/2024	WESTERN NRG INC	01-5806		9,697.79 ✓
24-542659	01/12/2024	YOUNG MINNEY & CORR LLP	01-5802		32.50
24-542974	01/19/2024	4 ELEMENTS EARTH EDUCATION INC	01-5800		1,300.00

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.

 ERP for California

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Checks Dated 01/01/2024 through 01/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
24-542975	01/19/2024	ALPENGLOW CLEANING INC	01-5800		1,980.00
24-542976	01/19/2024	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		2,495.41
24-542977	01/19/2024	AT&T	01-5930		29.25
24-542978	01/19/2024	B & C ACE HOME CENTER	01-4300		199.08
24-542979	01/19/2024	BREANNE RICE	01-5800		175.00
24-542980	01/19/2024	CENTER STAGE DANCE STUDIO	01-5800		1,920.00
24-542981	01/19/2024	CLEVER MINDS	01-5800		480.00
24-542982	01/19/2024	COMCAST	01-5930		229.98
24-542983	01/19/2024	GPE	01-5400		4,739.00
24-542984	01/19/2024	IMAGINE LEARNING EDGENUITY DEPT 2195	01-5800		5,850.00
24-542985	01/19/2024	MARIA ISABEL SANTANA	01-5800		100.00
24-542986	01/19/2024	NANCY SCHAEFER	01-5800		2,164.50
24-542987	01/19/2024	NEVADA COUNTY CHARTER SERVICES AUTHORITY	01-5100		176,956.76 ✓
24-542988	01/19/2024	NICHOLAS VAUGHAN	01-5800		360.00
24-542989	01/19/2024	OFFICE DEPOT	01-4300		597.95
24-542990	01/19/2024	ORIGO EDUCATION INC	01-4300		35.76
24-542991	01/19/2024	PERFORMANCE SYSTMS INTGTN LLC	01-5800		105.00
24-542992	01/19/2024	R&B COMMUNICATIONS	01-5800		395.00
24-542993	01/19/2024	RALEIGH MYERS-GROGAN	01-5800		200.00
24-542994	01/19/2024	SHIZUMI CRIMI	01-5800		95.00
24-542995	01/19/2024	SIERRA NEVADA BOULDERING GYM	01-5800		1,409.00
24-542996	01/19/2024	SINGAPORE MATH INC	01-4300		261.40
24-542997	01/19/2024	SPD MARKET- NEVADA CITY	01-4700	16.78	
			01-5920	210.04	226.82
24-542998	01/19/2024	Stacey Anderson	01-5800		220.00
24-542999	01/19/2024	SUZIE GEMIGNANI	01-5800		180.00
24-543000	01/19/2024	T-MOBILE	01-5800		92.31
24-543001	01/19/2024	TEACHING TEXTBOOKS INC	01-4300	72.52	
			Unpaid Tax	5.60-	66.92
24-543002	01/19/2024	TRUCKEE DANCE FACTORY	01-5800		200.00
24-543003	01/19/2024	WASTE MANAGEMENT	01-5570		311.02
24-543004	01/19/2024	WAVE	01-5930		104.87
24-543304	01/26/2024	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		3,373.24
24-543305	01/26/2024	AQUA MI	01-5800		216.00
24-543306	01/26/2024	AT&T	01-5930		1,920.38
24-543307	01/26/2024	B & C ACE HOME CENTER	01-4300		4.07
24-543308	01/26/2024	BALLET REJOICE SCHOOL FOR THE ARTS	01-5800		188.00
24-543309	01/26/2024	BENNATIS MARTIAL ARTS	01-5800		169.00
24-543310	01/26/2024	CANYON VIEW ASSEMBLY	01-5600		1,500.00
24-543311	01/26/2024	CITY OF NEVADA CITY	01-5540	388.00	
			01-5550	136.36	524.36

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 ERP for California

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Checks Dated 01/01/2024 through 01/31/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
24-543312	01/26/2024	DOCUMENT TRACKING SERVICES	01-5800		850.00
24-543313	01/26/2024	EZ WAY DRIVING SCHOOL	01-5800		200.00
24-543314	01/26/2024	HOLT BALLET CONSERVATORY	01-5800		236.02
24-543315	01/26/2024	JAN TURTON'S MUSIC	01-5800		115.00
24-543316	01/26/2024	JJR Enterprises FILE 2388	01-5600		164.43
24-543317	01/26/2024	K&T MANAGEMENT	01-5600		2,200.00
24-543318	01/26/2024	KEN WILLER	01-5800		275.00
24-543319	01/26/2024	LISA MICHELLE CLEMENT	01-5800		173.00
24-543320	01/26/2024	LYNNE CROFT	01-5800		405.00
24-543321	01/26/2024	MOVING BEYOND THE PAGE	01-4300		103.97
24-543322	01/26/2024	NEVADA CITY SCHOOL DISTRICT	01-5600		14,583.33 ✓
24-543323	01/26/2024	NEVADA CITY SELF STORAGE	01-5600		930.00
24-543324	01/26/2024	NICHOLAS VAUGHAN	01-5800		385.00
24-543325	01/26/2024	OAK MEADOW	01-4300		376.53
24-543326	01/26/2024	PACIFIC GAS & ELECTRIC COMPANY	01-5510	28.51	
			01-5520	72.77	101.28
24-543327	01/26/2024	PAMELOT A SCHOOL OF DANCE	01-5800		60.00
24-543328	01/26/2024	PARAGON PEST CONTROL	01-5800		70.00
24-543329	01/26/2024	PHILADELPHIA INSURANCE CO	01-5400		300.00
24-543330	01/26/2024	PIONEER COMMERCE CENTER	01-5600	15,378.34	✓
			01-5800	753.29	16,131.63 ✓
24-543331	01/26/2024	RAINBOW RESOURCE CENTER	01-4300		147.42
24-543332	01/26/2024	SINGAPORE MATH INC	01-4300		109.92
24-543333	01/26/2024	SOUTHWEST GAS CORPORATION	01-5510		1,423.73
24-543334	01/26/2024	STATE OF CA DOJ DEPT OF JUSTICE/ CASHIER UNIT	01-5840		147.00
24-543335	01/26/2024	TARALEIGH DUFFY	01-5800		300.00
24-543336	01/26/2024	TRUCKEE DANCE FACTORY	01-5800		100.00
24-543337	01/26/2024	TRUCKEE-DONNER REC.& PARK DIST	01-5800		3,388.00
24-543338	01/26/2024	WILD ROOTS LEARNING CENTER LLC	01-5800		675.00
24-543339	01/26/2024	YESENIA ANDERSON ANDERSONS STEP IT UP	01-5800		160.00
24-543340	01/26/2024	ZANER-BLOSER	01-4300		80.78
Total Number of Checks			101		364,482.79

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	FOREST CHARTER	101	364,488.39
	Total Number of Checks	101	364,488.39
	Less Unpaid Tax Liability		5.60-
	Net (Check Amount)		364,482.79



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



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January 31, 2024

Christy White Associates
348 Olive Street
San Diego, CA 92103

This representation letter is provided in connection with your audit of the financial statements of Forest Charter School, which comprise the statements of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the fiscal year then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as January 31, 2024, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 23, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter. In addition, you have proposed adjusting journal entries that have been posted to the Organization's accounts. We are in agreement with those adjustments.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- 11) Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
- 12) We have analyzed all lease contracts and have considered and recorded material embedded leases contained within other contracts in accordance with FASB ASC 842, *Leases*.

Information Provided

- 13) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.

- b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 14) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 15) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 16) We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:
- a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 17) We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 18) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws, regulations, contracts, or grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
- 19) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
- 20) The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 22) Forest Charter School is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- 23) We acknowledge our responsibility for presenting the supplementary information in accordance with U.S. GAAP, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP and the State Standards noted. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

Signature: _____

Title: _____

FOREST CHARTER SCHOOL

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2023**

**A NONPROFIT PUBLIC BENEFIT CORPORATION
OPERATING THE FOLLOWING CALIFORNIA CHARTER SCHOOL**

Forest Charter (Charter No. 1427)

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FINANCIAL SECTION

DRAFT

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Forest Charter School
Nevada City, California

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Forest Charter School which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Forest Charter School as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Forest Charter School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As discussed in Section O of Note 1 to the financial statements, in 2022-23 Forest Charter School adopted new accounting guidance, ASU No. 2016-02, *Leases (Topic 842)*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Forest Charter School's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Forest Charter School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Forest Charter School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated **January 31, 2024**, on our consideration of Forest Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Forest Charter School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Forest Charter School's internal control over financial reporting and compliance.

FOREST CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023

ASSETS

Current assets

Cash and cash equivalents	\$ 1,454,320
Accounts receivable	2,272,360
Prepaid expenses	<u>272,668</u>
Total current assets	<u>3,999,348</u>

Noncurrent assets

Right-of-use asset	1,633,678
Deposits	53,348
Capital assets, net	<u>310,805</u>
Total noncurrent assets	<u>1,997,831</u>
Total Assets	\$ 5,997,179

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable	\$ 884,795
Operating lease liability	1,683,431
Deferred revenue	<u>1,130,914</u>
Total liabilities	<u>3,699,140</u>

Net assets

Without donor restrictions	2,290,267
With donor restrictions	<u>7,772</u>
Total net assets	<u>2,298,039</u>
Total Liabilities and Net Assets	\$ 5,997,179

The notes to the financial statements are an integral part of this statement.

**FOREST CHARTER SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023**

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUES			
Federal and state support and revenues			
Local control funding formula, state aid	\$ 6,712,788	\$ -	\$ 6,712,788
Federal revenues	505,535	-	505,535
Other state revenues	1,353,204	7,772	1,360,976
Total federal and state support and revenues	8,571,527	7,772	8,579,299
Local support and revenues			
Payments in lieu of property taxes	1,678,139	-	1,678,139
Investment income, net	55,402	-	55,402
Other local revenues	28,469	-	28,469
Total local support and revenues	1,762,010	-	1,762,010
Total Support and Revenues	10,333,537	7,772	10,341,309
EXPENSES			
Program services	7,049,820	-	7,049,820
Management and general	3,254,195	-	3,254,195
Total Expenses	10,304,015	-	10,304,015
CHANGE IN NET ASSETS	29,522	7,772	37,294
Net Assets - Beginning	2,260,745	-	2,260,745
Net Assets - Ending	\$ 2,290,267	\$ 7,772	\$ 2,298,039

The notes to the financial statements are an integral part of this statement.

**FOREST CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023**

	Program Services	Management and General	Total
EXPENSES			
Personnel expenses			
Certificated salaries	\$ 3,203,606	\$ 679,265	\$ 3,882,871
Non-certificated salaries	269,020	682,436	951,456
Pension plan contributions	890,807	360,518	1,251,325
Payroll taxes	80,200	64,896	145,096
Other employee benefits	263,917	119,634	383,551
Total personnel expenses	4,707,550	1,906,749	6,614,299
Non-personnel expenses			
Books and supplies	180,008	116,539	296,547
Insurance	-	31,009	31,009
Facilities	49,753	467,786	517,539
Professional services	2,112,459	595,136	2,707,595
Depreciation	-	6,066	6,066
Fees to authorizing agency	-	82,612	82,612
Other operating expenses	50	48,298	48,348
Total non-personnel expenses	2,342,270	1,347,446	3,689,716
Total Expenses	\$ 7,049,820	\$ 3,254,195	\$ 10,304,015

The notes to the financial statements are an integral part of this statement.

**FOREST CHARTER SCHOOL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 37,294
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation	6,066
Lease expense - amortization of right-of-use asset	49,753
(Increase) decrease in operating assets	
Accounts receivable	(704,002)
Prepaid expenses	(128,837)
Increase (decrease) in operating liabilities	
Accounts payable	(1,097,215)
Deferred revenue	923,384
Net cash provided by (used in) operating activities	<u>(913,557)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of capital assets	<u>(302,919)</u>
Net cash provided by (used in) investing activities	<u>(302,919)</u>

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS (1,216,476)

Cash and cash equivalents - Beginning 2,670,796

Cash and cash equivalents - Ending \$ 1,454,320

SUPPLEMENTAL DISCLOSURE

Cash paid for interest	<u>\$ -</u>
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The notes to the financial statements are an integral part of this statement.

**FOREST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Forest Charter School (the “Charter”) was formed as a nonprofit public benefit corporation on December 1, 2011 for the purpose of operating as a California public school located in Nevada County. The Charter is numbered by the State Board of Education as California Charter No. 1427. Classes began August 2012. The mission of Forest Charter School is to honor each student’s individual learning style in the section and implementation of effective curriculum to prepare him/her for success in the 21st century. During the year ended June 30, 2023, Forest Charter School served grades TK to 12.

Forest Charter School is authorized to operate as a charter school through the Nevada County Superintendent of Schools (the “authorizing agency”). The current charter petition held between the Charter and the authorizing agency has a term ending on June 30, 2024. As a result of AB 130 and SB 114, the charter petition end date is extended to June 30, 2027. Funding sources primarily consist of state apportionments, in lieu of property tax revenues, and grants and donations from the public.

B. Basis of Accounting

The Charter’s policy is to prepare its audited financial statements on the accrual basis of accounting; consequently, revenues are recognized when earned rather than when cash is received and certain expenses and purchases of assets are recognized when the obligation is incurred rather than when cash is disbursed.

C. Financial Statement Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations” (the “Guide”). ASC 958-205 was effective July 1, 2018. Under the Guide, Forest Charter School is required to report information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net assets with donor restrictions – These assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires (that is until the stipulated time restriction ends or the purpose of the restriction is accomplished) the net assets are restricted. When a restriction expires, restricted net assets are reclassified to net assets without donor restrictions.

As a public charter school, the Charter also accounts for its financial transactions in accordance with the policies and procedures of the Department of Education’s *California School Accounting Manual* presented in Procedure 810 Charter Schools. Fund accounting is not used in the Charter’s financial statement presentation.

D. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Contributions

Unconditional contributions are recognized when pledged and recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Gifts of cash and other assets are reported with donor restricted support if they are received with donor stipulations that limit the use of the donated assets.

When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported on the statement of activities as “net assets released from restrictions.” Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restriction support. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without restriction upon acquisition of the assets and the assets are placed in service.

Non-cash contributions of goods, materials, and facilities are recorded at fair value at the date of contribution. Contributed services are recorded at fair value at the date of contribution if they are used to create or enhance a non-financial asset or require specialized skills, are provided by someone possessing those skills, and would have to be purchased by the organization if not donated.

F. In Lieu of Property Tax Revenue

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County bills and collects the taxes for the local school district. In lieu of distributing funds out of property tax proceeds, the local school district makes monthly payments to Forest Charter School. Revenues are recognized by the Charter when earned.

G. Functional Expenses

The costs of providing services have been summarized on a functional basis in the statement of activities and detailed in the statement of functional expenses. Certain costs and expenses have been allocated between program and supporting services based on management’s estimates.

H. Cash and Cash Equivalents

Forest Charter School considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

I. Investments

The Charter’s method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available. Gains and losses resulting from adjustments to fair values are included in the accompanying statement of activities. Investment return is presented net of any investment fees.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Receivables and Allowances

Accounts receivable are stated at the amount management expects to collect from outstanding balances. An allowance for doubtful accounts is established, as necessary, based on past experience and other factors which, in management's judgment, deserve current recognition in estimating bad debts. Such factors include the relationship of the allowance for doubtful accounts to accounts receivable and current economic conditions. Based on review of these factors, the Charter establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2023, an allowance for doubtful accounts was not considered necessary as all accounts receivable were deemed collectible.

K. Capital Assets

Forest Charter School has adopted a policy to capitalize asset purchases over \$5,000. Lesser amounts are expensed. Donations of capital assets are recorded as contributions at their estimated fair value. Such donations are reported as net assets without donor restrictions. Capital assets are depreciated using the straight-line method over the estimated useful lives of the property and equipment or the related lease terms.

L. Deferred Revenue

Deferred revenue arises when potential revenue does not meet the criteria for recognition in the current period and when resources are received by the organization prior to the incurrence of expenses. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the statement of financial position and revenue is recognized.

M. Income Taxes

Forest Charter School is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Charter is exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code. As a school, the Charter is not required to register with the California Attorney General as a charity.

The Charter's management believes all of its significant tax positions would be upheld under examination; therefore, no provision for income tax has been recorded. The Charter's information and/or tax returns are subject to examination by the regulatory authorities for up to four years from the date of filing.

N. Fair Value Measurements

The Fair Value Measurements Topic of the FASB *Accounting Standards Codification* establishes a fair value hierarchy that prioritizes inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The three levels of the fair value hierarchy are described below:

- | | |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets. |
| Level 2 | Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Change in Accounting Principle

ASC 842 Leases

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*. The objective of the ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. The new FASB ASU topic on leases consists of five subtopics: overall, lessee, lessor, sale and leaseback transactions, and leveraged lease arrangements. ASU No. 2016-02 is applicable to any entity that enters into a lease. The new lease standard is effective for private nonprofits with fiscal years beginning after December 15, 2021.

Under FASB ASC 842, a right-of-use asset and a related lease liability must be recorded on the statement of financial position (balance sheet) for proper recognition of any operating lease. A right-of-use asset is an intangible asset that pertains to the lessee's right to occupy, operate, and hold a leased asset during the agreed rental period. A lease liability is the financial obligation for the payments required by the lease, discounted to present value.

The Charter has determined the impact and has reflected the significant change from this accounting principle within its financial statements for the 2022-23 fiscal year. Refer to Note 6 for additional information regarding the operating lease and the related right-of-use asset and operating lease liability held by the Charter.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents, as of June 30, 2023, consists of the following:

Cash in county treasury	\$ 1,511,687
County treasury fair value adjustment	(59,967)
Cash in banks, non-interest bearing	2,600
Total Cash and Cash Equivalents	\$ 1,454,320

Cash in Banks

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, an organization's deposits may not be returned to it. Forest Charter School does not have a policy for custodial credit risk for deposits. The FDIC insures up to \$250,000 per depositor per insured bank. As of June 30, 2023, Forest Charter School's bank balance was not exposed to custodial credit risk as there were no deposits over \$250,000 in accounts at one banks.

Cash in County Treasury

Policies and Practices

Forest Charter School is a voluntary participant in an external investment pool. The fair value of the Charter's investment in the pool is reported in the financial statements at amounts based upon the Charter's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio in relation to the amortized cost of that portfolio. The balance available for withdrawal is recorded on the amortized cost basis and is based on the accounting records maintained by the County Treasurer.

FOREST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Cash in County Treasury (continued)

Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of the investment, the greater the sensitivity of its fair value to changes in the market interest rates. The Charter has managed its exposure to interest rate risk by investing in the county treasury. The Charter's investments in the Nevada County Treasury Investment Pool, which combines the Charter's share of the portfolio, has a combined fair value of \$1,451,720 and an amortized book value of \$1,511,687 as of June 30, 2023. The average weighted maturity for this pool is 677 days.

Fair Value Measurement

Cash in county treasury is measured at Level 1 using the fair value input levels noted in Note 1N. The funds were not previously measured. The Charter has reclassified these funds as Level 1 because the amounts invested in the county treasury pooled investment fund primarily consist of investment types having observable inputs that reflect quoted prices. The investment types include those noted under the general authorizations section. As such, the carrying value consists of the amortized book value presented as "cash in county treasury" offset by the "county treasury fair value adjustment" to arrive at the combined fair value amount noted under the interest rate risk section.

General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest Charter funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies examples of the investment types permitted in the California Government Code:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

FOREST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable, as of June 30, 2023, consists of the following:

Local control funding sources, state aid	\$	758,669
Federal sources		678,423
Other state sources		99,051
In lieu property tax payments		734,591
Other local sources		1,626
Total Accounts Receivable	\$	2,272,360

NOTE 4 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2023 consists of the following:

	Balance July 1, 2022	Additions	Disposals	Balance June 30, 2023
Property and equipment				
Building improvements	\$ -	\$ 168,652	\$ -	\$ 168,652
Playground equipment	16,414	134,267	-	150,681
Total property and equipment	16,414	302,919	-	319,333
Less accumulated depreciation	(2,462)	(6,066)	-	(8,528)
Capital Assets, net	\$ 13,952	\$ 296,853	\$ -	\$ 310,805

NOTE 5 – ACCOUNTS PAYABLE

Accounts payable, as of June 30, 2023, consists of the following:

Due to authorizing agency	\$	478,714
Vendor payables		215,534
Due to grantor government		181,956
Salaries and benefits		8,591
Total Accounts Payable	\$	884,795

NOTE 6 – OPERATING LEASE

The Charter rents four facilities throughout Nevada County. The facilities are utilized for instructional services in order to meet the education goals established by the Charter.

On August 1, 2012, the Charter entered into a lease agreement to occupy space located at 470 Searls Avenue in Nevada City, California. The term covered by the lease agreement commenced on August 1, 2012 and terminated on June 30, 2022. On July 1, 2022, a new lease agreement was entered into to extend the term of the lease to June 30, 2032. The agreement calls for a \$25,000 deposit that the Charter has recorded as a noncurrent asset. During the fiscal year ending June 30, 2023, monthly lease payments were \$14,375.

On May 11, 2020, the Charter entered into a lease agreement to occupy space located at 10725 Pioneer Trail in Truckee, California. The term covered by the lease agreement commenced on June 1, 2020 and terminates on May 31, 2025. The agreement calls for a \$9,117 deposit that the Charter has recognized as a noncurrent asset. During the fiscal year ending June 30, 2023, monthly lease payments were \$14,444.

FOREST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 6 – OPERATING LEASE (continued)

On June 26, 2018, the Charter entered into a lease agreement to occupy space located at 23221 Foresthill Road in Foresthill, California. The term covered by the lease agreement commenced on August 1, 2017 and terminated on May 30, 2022. On March 15, 2022, a new lease agreement was entered into to extend the term of the lease to May 30, 2024. During the fiscal year ending June 30, 2023, lease payments totaled \$15,000 and were payable over the course of ten months.

On February 20, 2019, the Charter entered into a lease agreement to occupy space located at 11952 Masters Court in Auburn, California. The term covered by the lease agreement commenced on July 1, 2019 and terminates on June 30, 2021. On April 14, 2021, the lease agreement was extended to June 30, 2023. During the fiscal year ending June 30, 2023, monthly lease payments were \$983.

Future lease payments for the four facilities leases are as follows:

Fiscal Year Ending June 30,	470 Searls Ave		10725 Pioneer Trail	
	Lease Liability	ROU Assets	Lease Liability	ROU Assets
2024	\$ 112,431	\$ 145,169	\$ 172,185	\$ 170,692
2025	120,563	\$ 145,169	170,084	156,467
2026	129,098	\$ 145,169	-	-
2027	138,057	\$ 145,169	-	-
2028	147,460	\$ 145,169	-	-
Thereafter	693,553	580,674	-	-
Total lease payments	1,341,162	1,306,519	342,269	327,159
NPV adjustment	(323,839)	-	(16,968)	-
Total	\$ 1,017,323	\$ 1,306,519	\$ 325,301	\$ 327,159

NOTE 7 – DEFERRED REVENUE

Deferred revenue, as of June 30, 2023, consists of the \$1,130,914 from State sources. Deferred revenue includes funding that has been received in cash, however, has not been earned as of June 30, 2023. Funding conditions are expected to be met and revenue will be recognized in the subsequent fiscal year.

NOTE 8 – NET ASSETS

Net Assets with Donor Restrictions

As of June 30, 2023, the Charter's net assets with donor restrictions consists of \$7,772 from State sources.

FOREST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 8 – NET ASSETS (continued)

Net Assets without Donor Restrictions

Certain designations or reserves have been made for the use of net assets without donor restrictions either by the board, management or by nature of the financial assets held by the Charter. At June 30, 2023, the Charter's net assets without donor restrictions consist of the following:

Net investment in capital assets	\$ 310,805
Board designations	
Reserve for economic uncertainty	633,014
Special education reserve	527,512
Technology upgrades	110,000
Facilities reserve	375,000
Total board designations	<u>1,645,526</u>
Undesignated	<u>333,936</u>
Total Net Assets without Donor Restrictions	\$ 2,290,267

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following table reflects the Charter's financial assets as of June 30, 2023, reduced by amounts not available for general expenditure within one year. Financial assets are considered not available for general use when illiquid or not convertible to cash within one year, consist of assets held for others or are held aside by the governing board for specific contingency reserves. Any board designations could be drawn upon if the board approves that action.

Financial Assets	
Cash and cash equivalents	\$ 1,454,320
Accounts receivable	2,272,360
Prepaid expenses	272,668
Total Financial Assets, excluding noncurrent	<u>\$ 3,999,348</u>
Contractual or donor-imposed restrictions	
Cash held for conditional contributions	(1,138,686)
Board designations	
Reserve for economic uncertainty	(633,014)
Special education reserve	(527,512)
Technology upgrades	(110,000)
Facilities reserve	<u>(375,000)</u>
Financial Assets available to meet cash needs	
 for expenditures within one year	\$ 1,215,136

NOTE 10 – EMPLOYEE RETIREMENT PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. In accordance with *California Education Code 47605*, charter schools have the option of participating in such plans if an election to participate is specified within the charter petition. The Charter has made such election. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and non-certificated employees are members of the California Public Employees' Retirement System (CalPERS).

FOREST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 10 – EMPLOYEE RETIREMENT PLANS (continued)

California State Teachers' Retirement System (CalSTRS)

Plan Description

Forest Charter School contributes to the California State Teachers' Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7667 Folsom Boulevard; Sacramento, California 95826.

California State Teachers' Retirement System (CalSTRS) (continued)

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2022-23 salary depending on the employee's membership date in the plan. The required employer contribution rate for fiscal year 2022-23 was 19.10% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalSTRS for the last three fiscal years were as follows:

	Contribution	Percent of Required Contribution
2022-23	\$ 736,761	100%
2021-22	\$ 607,194	100%
2020-21	\$ 554,309	100%

On-Behalf Payments

The State of California makes direct on-behalf payments for retirement benefits to CalSTRS on behalf of all school agencies in California. The amount of on-behalf payments made for Forest Charter School is estimated at \$333,474. The on-behalf payment amount is computed as the proportionate share of total 2021-22 State on-behalf contributions.

California Public Employees' Retirement System (CalPERS)

Plan Description

Forest Charter School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street; Sacramento, California 95814.

Funding Policy

Active plan members, who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA), specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

FOREST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2023

NOTE 10 – EMPLOYEE RETIREMENT PLANS (continued)

California Public Employees' Retirement System (CalPERS) (continued)

Forest Charter School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution for fiscal year 2022-23 was 25.37% of annual payroll. The contribution requirements of the plan members are established by state statute. The Charter's contributions to CalPERS for the last three fiscal years were as follows:

	Contribution	Percent of Required Contribution
2022-23	\$ 181,091	100%
2021-22	\$ 167,017	100%
2020-21	\$ 147,288	100%

NOTE 11 – COMMITMENTS AND CONTINGENCIES

Charter School Authorization

As mentioned in Note 1A, Forest Charter is approved to operate as a public charter school through authorization by the Nevada County Superintendent of Schools. On June 26, 2019, the Nevada County Board of Education approved a charter renewal for the Charter for a five-year term beginning July 1, 2019 and expiring on June 30, 2024. As such, the Charter is subject to the risk of possible non-renewal or revocation at the discretion of its authorizing agency if certain criteria for student outcomes, management, and/or fiscal solvency are not met.

On July 9, 2021, the Governor of California approved Assembly Bill 130 (AB 130). Effective July 1, 2021, AB 130 added a provision within the California Education Code whereby all charter schools whose term expires on or between January 1, 2022, and June 30, 2025, inclusive, shall have their term extended by two years. As a result of AB 130 and SB 114, the charter petition end date is extended to June 30, 2027.

The Charter makes payments to the authorizing agency, Nevada County Superintendent of Schools, to provide business services in addition to fees for oversight. Fees associated with oversight consisted of 1% of revenue from local control funding formula sources. Total fees for oversight and business services amounted to \$82,612 for the fiscal year ending June 30, 2023.

Governmental Funds

Forest Charter School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements would not be material.

Multiemployer Defined Benefit Plan Participation

Under current law on multiemployer defined benefit plans, the Charter's voluntary withdrawal from any underfunded multiemployer defined benefit plan would require the Charter to make payments to the plan, which would approximate the Charter's proportionate share of the multiemployer plan's unfunded vested liabilities. CalSTRS has estimated that the Charter's share of withdrawal liability is approximately and CalPERS have not estimated the Charter's share of withdrawal liability as it has been included within Nevada County Superintendent of Schools' proportionate share. As such, the Charter may be liable for a portion of the unfunded liability if the Nevada County Superintendent of Schools were to allocate any portion of the liability to the Charter. As of June 30, 2022, Nevada County Superintendent of Schools has not elected to do so; therefore, a liability has not been recorded within the Charter's financials.

NOTE 11 – COMMITMENTS AND CONTINGENCIES (continued)

Pending or Threatened Litigation

The Charter is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Charter as of June 30, 2023.

NOTE 12 – DONATED GOODS AND SERVICES

Use of Volunteers

During the year, many parents, administrators and other individuals donated significant amounts of time and services to Forest Charter School in an effort to advance the Charter's programs and objectives. These services have not been recorded in the Charter's financial statements because they do not meet the criteria required by generally accepted accounting principles.

Donated Items

The Charter did not receive any donated items during the year ended June 30, 2023.

NOTE 13 – SUBSEQUENT EVENTS

Forest Charter School has evaluated subsequent events for the period from June 30, 2023 through January 31, 2024, the date the financial statements were available to be issued.

On July 10, 2023, the Governor of California approved Senate Bill 114 (SB 114), which amended California Education Code (EC) 47607.4. The EC was amended to add "all charter schools whose term expires on or between January 1, 2024, and June 30, 2027, inclusive, shall have their term extended by one additional year." As a result, the charter petition end date is extended to June 30, 2027.

Management did not identify any other transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

DRAFT

FOREST CHARTER SCHOOL
LEA ORGANIZATION STRUCTURE
JUNE 30, 2023

Forest Charter School, located in Nevada County, was formed as a nonprofit public benefit corporation on December 1, 2011. The charter school operated by the nonprofit, Forest Charter, is numbered by the State Board of Education as Charter No. 1427. The Charter is authorized to operate as a charter school through Nevada County Superintendent of Schools. Classes began in August 2012. During 2022-23, the Charter served approximately 774 students in grades TK to 12.

BOARD OF DIRECTORS

<u>Name</u>	<u>Office</u>	<u>Term Expiration</u>
Dan Thiem	Chair	June 2024
Dylan Hendricks	Board Member	June 2024
Cheryl Knight	Board Member	June 2023
Amea Medeiros	Board Member	June 2023
Geoffrey Thornton	Board Member	June 2023

ADMINISTRATION

Peter Sagebiel
Director

Meshawn Simmons
Business Director

See accompanying note to supplementary information.

**FOREST CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2023**

	Second Period Report	Annual Report
	Nonclassroom-Based	
Grade Span		
Regular		
Kindergarten* through third	171.99	173.30
Fourth through sixth	164.38	164.84
Seventh through eighth	138.78	138.99
Ninth through twelfth	278.66	279.03
Total Average Daily Attendance - Nonclassroom-Based	753.81	756.16
Total Average Daily Attendance	753.81	756.16

*Includes Transitional Kindergarten (TK)

The Charter had no Classroom-Based ADA in 2022-23.

See accompanying note to supplementary information.

**FOREST CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE YEAR ENDED JUNE 30, 2023**

Grade Level	2022-23	Status
	Number of Days	
Kindergarten*	175	Complied
Grade 1	175	Complied
Grade 2	175	Complied
Grade 3	175	Complied
Grade 4	175	Complied
Grade 5	175	Complied
Grade 6	175	Complied
Grade 7	175	Complied
Grade 8	175	Complied
Grade 9	175	Complied
Grade 10	175	Complied
Grade 11	175	Complied
Grade 12	175	Complied

*Includes Transitional Kindergarten (TK)

See accompanying note to supplementary information.

FOREST CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (UNAUDITED ACTUALS) WITH
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2023

June 30, 2023, fund balance in the General Fund per the Annual Financial and Budget Report (Unaudited Actuals)	<u>\$ 3,060,757</u>
Adjustments:	
Increase (decrease) in total net assets:	
Record beginning balance of net capital assets	13,952
Record depreciation expense	(6,066)
Record capital outlay expenditure as a capital asset addition	302,919
Reclass conditional contributions from state funds as deferred revenue	(860,603)
Record payable for overpayment and reduction of state funding	(103,200)
Record the fair market value adjustment to the cash in county treasury	(59,967)
Implementation of new lease standard (FASB ASC 842)	<u>(49,753)</u>
Net adjustments	<u>(762,718)</u>
June 30, 2023, net assets per audited financial statements	<u>\$ 2,298,039</u>

See accompanying note to supplementary information.

NOTE 1 – PURPOSE OF SCHEDULES

A. LEA Organization Structure

This schedule provides information about the local education agency (LEA or charter school), including the Charter's authorizing agency, grades served, members of the governing body, and members of the administration.

B. Schedule of Average Daily Attendance

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the charter school. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

C. Schedule of Instructional Days

This schedule presents information on the number of instructional days offered per grade level by the Forest Charter School and whether the Charter complied with the provisions of *Education Code Section 47612.5*.

D. Reconciliation of Financial Report – Alternative Form with Audited Financial Statements

This schedule provides the information necessary to reconcile fund balance reported on the Annual Financial and Budget Report (Unaudited Actuals) for the General Fund to net assets on the audited financial statements.

OTHER INDEPENDENT AUDITORS' REPORTS

DRAFT

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

To the Board of Directors of
Forest Charter School
Nevada City, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Forest Charter School (the "Charter") as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Charter's basic financial statements and have issued our report thereon dated January 31, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Charter's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Charter's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Diego, California
January 31, 2024

REPORT ON STATE COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE PROGRAMS

Independent Auditors' Report

To the Board of Directors of
Forest Charter School
Nevada City, California

Report on State Compliance

Opinion on State Compliance

We have audited Forest Charter School's compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to Forest Charter School's state program-requirements for the fiscal year ended June 30, 2023.

In our opinion, Forest Charter School complied, in all material respects, with the laws and regulations of the applicable state programs for the year ended June 30, 2023, as identified in the table in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

Basis for Opinion on State Compliance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations (the K-12 Audit Guide). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of State Compliance section of our report.

We are required to be independent of Forest Charter School and to meet certain ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on state compliance. Our audit does not provide a legal determination of Forest Charter School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of internal control over compliance with the requirements of the laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Forest Charter School's state programs.

Auditor's Responsibilities for the Audit for State Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the state compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Forest Charter School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the K-12 Audit Guide will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about Forest Charter School's compliance with the requirements of the applicable state programs as a whole.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, and the K-12 Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Forest Charter School's compliance with compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Forest Charter School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the K-12 Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of Forest Charter School's internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine Forest Charter School's compliance with the state laws and regulations to the following items:

Description	Procedures Performed
School Districts, County Offices of Education and Charter Schools	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Not applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not applicable
Immunizations	Not applicable
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
Transitional Kindergarten	Not applicable
Charter Schools	
Attendance	Yes
Mode of Instruction	Not applicable
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Yes
Annual Instructional Minutes – Classroom Based	Not applicable
Charter School Facility Grant Program	Not applicable

“Not applicable” is used in the table above to indicate that the Charter either did not receive program funding or did not otherwise operate the program during the fiscal year.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies or material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of State Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the K-12 Audit Guide. Accordingly, this report is not suitable for any other purpose.

San Diego, California
January 31, 2024

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

DRAFT

**FOREST CHARTER SCHOOL
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2023**

Financial Statements

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Noncompliance material to financial statements noted?	<u>None</u>

Federal Awards

The Charter did not expend more than \$750,000 in federal awards; therefore, a Federal Single Audit under OMB Uniform Grant Guidance is not applicable.

State Awards

Internal control over state programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified not considered to be material weaknesses?	<u>None Reported</u>
Any audit findings disclosed that are required to be reported in accordance with 2022-23 Guide for Annual Audits of California K-12 Local Education Agencies ?	<u>No</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

All audit year findings, if any, are assigned an appropriate finding code as follows:

FIVE DIGIT CODE	AB 3627 FINDING TYPE
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

**FOREST CHARTER SCHOOL
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no audit findings related to the financial statements for the year ended June 30, 2023.

DRAFT

**FOREST CHARTER SCHOOL
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

There were no audit findings and questioned costs related to state awards for the year ended June 30, 2023.

DRAFT

**FOREST CHARTER SCHOOL
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

This schedule presents the status of actions taken by the Charter on each of the findings and recommendations reported in the prior year audit; however, there were no audit findings reported in the year ended June 30, 2022.

DRAFT



2024-2025

Forest Charter School

Comprehensive School

Safety Plan

Charter Council Approved February 6, 2024

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Appendix

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Appendix G	2023-24 Forest Charter School Safe Reopening Plan
Appendix H	Signature Pages

Signatures are collected through an online form and will be included in the plan once they have been completed.

Signature Pages

Included In Appendix H

Forest Charter School

Peter Sagebiel - Executive Director
Meshawn Simmons - Business Director
Dawn Anthney - Dean of Students
BJ Hatcher - Assistant Director
Janice Eggers - Assistant Director
Christine Sween - Assistant Director

Outside Agency Review

Nevada City Police Department
Nevada City Fire Department
Foresthill Fire Department
Placer County Sheriff (Foresthill/Auburn)
Auburn Fire Department
Truckee Police
Truckee Fire Department

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INTRODUCTION

A. Purpose of the Plan

The purpose of the Forest Charter School (FCS) Comprehensive School Safety Plan is to identify and respond to incidents by outlining the responsibilities and duties of FCS and its employees. Developing, maintaining, and exercising the plan empowers employees in an incident to act quickly and knowledgeably. In addition, the plan educates staff, faculty, students, and other key stakeholders on their roles and responsibilities before, during, and after an incident. This plan provides parents and other members of the community with assurances that FCS has established guidelines and procedures to respond to incidents/hazards in an effective way.

The developed guidelines and procedures for dealing with existing and potential student and school incidents, and incidents that may occur at FCS. The basic plan and the functional and hazard-specific annexes outline an organized, systematic method to mitigate, prevent, prepare for, respond to, and recover from incidents. An assessment reviewed by the FCS School Safety Planning Committee and the FCS Collaborative Safety Committee in relation to the current status of school crime committed on campus and at school related functions is completed by reviewing school discipline, suspension and expulsion data, and the California Healthy Kids Survey. Local law enforcement has been consulted (Ed. Code 39294.1) and participates on the collaborative safety team. Other local agencies, such as health care and emergency services, are consulted as needed. (Ed Code 39294.2) Faculty and staff have been trained to assess the seriousness of incidents and respond according to these established procedures and guidelines. FCS schedules in-service training for faculty, staff, and students. School sites conduct earthquake, fire, and intruder drills as required by California education codes.

Lastly, developing, maintaining, and exercising the School Safety Plan increases Forest Charter School's legal protection. FCS is committed to providing students with quality educational experiences in a safe and secure school environment. To implement this commitment, the Comprehensive Safe School Safety Plan was developed in accordance with the objectives of SB 187. Policies and procedures are assessed, modified, and updated on an ongoing basis to ensure that the plan is an effective and integral part of the county's efforts to provide an optimal learning environment and safe work environment for all employees and students.

B. Scope of the Plan

The FCS School Safety Plan outlines the expectations of staff/faculty, and students; roles and responsibilities; direction and control systems; internal and external communications

Comprehensive School Safety Plan FCS 2024-2025

plans; training and sustainability plans; authority and references as defined by local, tribal, State, and Federal government mandates; common and specialized procedures; and specific hazard vulnerabilities and responses/recovery.

1. Definitions

Incident: An incident is an occurrence – natural, technological, or human-caused – that requires a response to protect life or property. The principal/building administrator shall have the authority to determine when an incident has occurred and to implement the procedures within this Comprehensive School Safety Plan.

Hazards: Hazards shall include situations involving threats of harm to students, personnel, and/or facilities. Hazards include but are not limited to natural, technological, and human-caused incidents. Hazards may require an interagency response involving law enforcement and/or emergency services agencies depending on the size and scope of the incident. Identified hazards parallel those identified in the Local Hazard Mitigation Plan of Nevada County.

2. School Board Policy Statement

The FCS Comprehensive School Safety Plan operates within the framework of the approved FCS School Board policies. Policies are available upon request and can be found on the FCS website at

<https://www.forestcharter.com/resources-library/>

Mandated Policies and Procedures

The FCS School Safety Planning Committee has reviewed the site safety plan from 2021-22 and made necessary updates and revisions. The safety plan includes the following components (school site policies and procedures in reference to Ed Code 35294.2 available upon request):

- Child abuse reporting consistent with Penal Code 11164 (Online training conducted through FCS)
- Policies pursuant to Educational Code 48915 and other school-designated serious acts which would lead to suspension, expulsion or mandatory expulsion recommendations.
- Procedures to notify teachers and counselors (amended Welfare and Institutions Code 827) of dangerous students pursuant to Education Code 49079.

- A sexual harassment policy pursuant to Education Code 212.6 (Online training conducted through FCS)
- Procedures for safe entrance and exit of students, parents/guardians and employees to and from the school: all visitors must sign in at the front office.
- The rules and procedures on school discipline adopted pursuant to Education Code 35291 and 35291.5 (5411-discipline) in order to create a safe and orderly environment conducive to learning at school.
- If the school has adopted a dress code prohibiting students from wearing “gang related apparel,” the provisions of that dress code.
- Routine and Emergency Disaster Procedures that include:
 - Emergency and Disaster Preparedness Plan
 - Fire Drills
 - Bomb Threats
 - Earthquake Emergency Procedure System
 - Transportation Safety and Emergencies

C. Situation Overview/Hazard Analysis Summary

1. Office Population

A. The FCS main office is located on the Nevada City Campus at 470 Searls Avenue, Nevada City, California. The main office building is two stories, but is built on a hill and therefore has a “ground level” entrance for each level. At the time of this writing, there are 13 office/admin employees on this campus with all but three employees housed in the main office building. Several itinerant workers may use open offices at various times. In addition, One office staff member is housed at the Truckee Learning Center and one at the Foresthill Learning Center.

2. School Population – Since Forest Charter School is a non-classroom based school, teachers and students are not always on campus.

A. **Nevada City Learning Center (NCLC)** is located at 470 Searls Avenue, Nevada City, California. At the time of this writing, the NCLC serves approximately 460 students in grades K-12 and 23 Supervising Teachers as well as the main office which includes three full time administrators, an administrator who is there three days per week, a college advisor and 8 office personnel. In addition, several instructors teach as part of our high school classes and/or our K-8 enrichment program.

B. **Truckee Learning Center (TLC)** is located at 10725 Pioneer Trail, Truckee, California in a two-story building. At the time of this writing, the TLC serves approximately 180 students in grades K-12 and 9 Supervising Teachers as well as a full-time administrator, an additional administrator who is there two days per week,

and a full-time admin assistant. In addition, several instructors teach as part of our high school classes and/or our K-8 enrichment program.

- C. **Foresthill Learning Center (FHLC)** is located at 23221 Forest Hill Road, Foresthill, CA in a one-story main building and three portable classrooms. The FHLC operates three days per week (Monday, Tuesday, Thursday). At the time of this writing, the FHLC serves approximately 88 students in grades K-8 (although some 9-12 students come to the FHLC for meetings/services) and 6 Supervising Teachers as well as an administrator and an office assistant for the three days the learning center is open. In addition, several instructors teach as part of our K-8 enrichment program.
- D. **Auburn Learning Center (ALC)** is located at 11952 Masters Court, Auburn, California in a one-story office. Unlike the other learning centers, the ALC is a small office used as a meeting space for teachers and families. At the time of this writing, the ALC serves approximately 67 students in grades K-12 and 5 Supervising Teachers. Since this is only a meeting space, there isn't an administrator on campus.

Special Needs Population

FCS is committed to the safe evacuation and transport of students and staff with special needs on each school site. The special needs population includes students/staff with:

- Limited English proficiency,
- Blindness or visual disabilities,
- Cognitive or emotional disabilities,
- Deafness or hearing loss,
- Mobility/physical disabilities (permanent and temporary), and
- Medically fragile health (including asthma and severe allergies).

Operations Plan

2. Building Information

- A. **Nevada City Learning Center (NCLC)** is located at 470 Searls Avenue, Nevada City, California. There is approximately 19,607 square feet of space. The campus consists of a two-story main office (with ground level entrances for each level), a multi-purpose room, 12 individual rooms (classrooms, resources, computer lab) mostly broken into two-room pods. A map of the buildings annotated with evacuation routes, fire alarm pull stations, fire hydrants, fire extinguishers, first aid kits, hazardous materials storage, and utility shut offs is included in the Appendix.

- B. **Truckee Learning Center (TLC)** is located at 10725 Pioneer Trail, Truckee, California in a two-story building. There is approximately 7460 square feet of space. The building consists of 10 classrooms, an office, a teacher workroom, and storage areas. A map of the buildings annotated with evacuation routes, fire alarm pull stations, fire hydrants, fire extinguishers, first aid kits, hazardous materials storage, and utility shut offs is included in the Appendix.
- C. **Foresthill Learning Center (FHLC)** is located at 23221 Foresthill Road, Foresthill, CA in a one-story main building and three portable classrooms. There is approximately 1200 square feet of space. The campus consists of a one-story main building and 3 individual rooms. A map of the buildings annotated with evacuation routes, fire alarm pull stations, fire hydrants, fire extinguishers, first aid kits, hazardous materials storage, and utility shut offs is included in the Appendix.
- D. **Auburn Learning Center (ALC)** is located at 11952 Masters Court, Auburn, California in a one-story office. There is approximately 2100 square feet of space. The campus consists of a one-story main building and 11 individual rooms. A map of the buildings annotated with evacuation routes, fire alarm pull stations, fire hydrants, fire extinguishers, first aid kits, hazardous materials storage, and utility shut offs is included in the Appendix.

Hazard Analysis Summary

The Nevada County Operational Area Emergency Services Council prepared a Local Hazard Mitigation Update Plan on behalf of the County, its incorporated cities and towns and participating districts. The Plan preparation process culminated in a completed document while providing the participants with a clear understanding of local risks and tangible mitigation plans for reducing or eliminating long-term risk to people and property from natural and human caused hazards and their effects. The Plan meets the requirements of the Disaster Mitigation Act of 2000 and maintains the eligibility of Nevada County and all other participants in the Plan for FEMA Pre-Disaster Mitigation (PDM) and Hazard Mitigation Grant Programs (HMGP). The Plan preparation process followed a methodology recommended by FEMA. The planning process examined the recorded history of losses resulting from natural and selected human-caused hazards and analyzed the future risks to the county by these hazards. The planning effort undertaken for the Nevada County Fire Plan was an integral part of the plan.

Forest Charter School recognizes that school sites and outlying areas are exposed to many hazards, all of which have the potential for disrupting the school community, causing casualties, and damaging or destroying public or private property. The Local Hazard Mitigation Update Plan of Nevada County 2017 serves as a tool for assessing potential hazards affecting school sites. NCSOS utilizes the FEMA training and template E/L 361

and G364: Multi-hazard Emergency Planning for Schools and the Local Hazard Mitigation Plan (LHMP of Nevada County to help develop this Comprehensive School Safety Plan.

Mitigation Assessment

Forest Charter School has multiple locations within two counties (Placer and Nevada County). The greater number of campuses are in Nevada County, with one campus in Foresthill which is in Placer County. When considering Hazard assessment and mitigation, the Local Plans of both counties are considered.

A full description of all noted hazards and vulnerabilities is available at [Nevada-County-LHMP-Update-Complete-PDF \(mynevadacounty.com\)](https://www.nevadacounty.ca.gov/files/2017/07/Nevada-County-LHMP-Update-Complete-PDF-mynevadacounty.com) in the Local Hazards and Mitigation Update Plan and <https://www.placer.ca.gov/1381/Local-Hazard-Mitigation-Plan>. For school site purposes, this safety plan will focus on the top priorities. Covid-19 continues to be an evolving situation. Covid Prevention Plans are found in the appendix.

According to the Local Hazard Mitigation Update Plan of Nevada County 2017, circumstances in the school or near school sites that may present unique problems or potential risk to people or property rank wildfire as a high risk. The interior and exterior portions of all school buildings and school grounds have been assessed for additional potential hazards that may impact the site, staff, and visitors. Identified hazards have been assessed by risk and likelihood and ranked accordingly. FCS collaborates with Nevada County Office of Emergency Services and local fire departments for mitigation assessment.

The following is a review of mitigation assessments from the 2017 Local Mitigation Hazard Plan Update of Nevada County:

This Plan Update was prepared pursuant to the requirements of the Disaster Mitigation Act of 2000 (Public Law 106-390) and the implementing regulations set forth by the Interim Final Rule published in the Federal Register on February 26, 2002, (44 CFR §201.6) and finalized on October 31, 2007. (Hereafter, these requirements and regulations will be referred to collectively as the Disaster Mitigation Act (DMA or DMA 2000.) While the act emphasized the need for mitigation plans and more coordinated mitigation planning and implementation efforts, the regulations established the requirements that local hazard mitigation plans must meet in order for a local jurisdiction to be eligible for certain federal disaster assistance and hazard mitigation funding under the Robert T. Stafford Disaster Relief and Emergency Act (Public Law 93-288). This planning effort also follows FEMA's 2013 Plan Preparation Guidance. Because the Nevada County Planning Area is subject to many kinds of hazards, access to these programs is vital.

Information in this plan will be used to help guide and coordinate mitigation activities and decisions for local land use policy in the future. Proactive mitigation planning will help reduce the cost of disaster response and recovery to communities and their residents by protecting critical community facilities, reducing liability exposure, and minimizing overall community impacts and disruptions. The Planning Area has been affected by hazards in the past and is thus committed to reducing future impacts from hazard events and maintaining eligibility for mitigation-related federal funding.

Highlights of new information and analyses contained in this Plan Update includes the following: (Please see the full plan at www.mynevadacounty.com)

- Multiple new hazards were added – including climate change, drought and water shortage, levee failure, extreme heat, extreme cold, snow, and freeze.
- Multiple hazards from the previous plan were dropped, due to their lack of planning significance in the County. This includes human health hazard, pandemic flu, and airborne hazards.
- More detailed discussion of vulnerability to the County from agricultural hazards was included.
- Climate change has been addressed as a stand-alone hazard as well as within the hazard profiles of each identified hazard to assist the County in considering climate change issues when identifying future mitigation actions for the Planning Area.
- New dam data provided by Cal OES was used for the Dam inventory and analysis. This data included an updated hazard classification for identified dams.
- The drought hazard was added and included water shortage impacts to the County, to better align with the State of California Hazard Mitigation Plan and to reflect the significant issues related to drought conditions resulting from the current and ongoing drought within the County and State of California.
- More detailed GIS analysis was performed for earthquake, including a Hazus earthquake simulation to show risk to the County from earthquake.
- More detailed GIS analysis was performed for the flooding hazard for both 100- and 500-year floods, including values at risk, critical facilities at risk, population at risk, future development, and general community impacts.
- More detailed GIS analysis was performed for landslides and debris flows, including values at risk, critical facilities at risk, population at risk, future development, and general community impacts.
- An entire rework of the risk assessment for each identified hazard. This included reworking the hazard profile and adding new hazard event occurrences; redoing the entire vulnerability analysis to add items identified below and updating the vulnerability assessment based on more recent hazard data as well as using the most current parcel and assessor data for the existing built environment.
- Utilizing updated critical facility GIS mapping for the Planning Area to provide an updated inventory of critical facilities by jurisdiction and a GIS analysis of critical facilities to mapped hazards.

- An enhanced vulnerability assessment which added a GIS analysis of updated future development areas in the Planning Area and specific to each of the mapped hazards.
- Incorporation and analysis of the new 2010 Census data was utilized for this LHMP update.
- Also, as required by current FEMA planning guidance, an analysis of each jurisdictions' ongoing and continued compliance with the NFIP was included in this LHMP Update. 2

Priority list based on likelihood of occurrence:

- a) Urban and wildland fire
- b) Severe weather (heavy rain/thunderstorm/lightning/hailstorm, snow and ice and wind)
- c) Flood
- d) Drought
- e) Dam failure
- f) Landslides
- g) Avalanches
- h) Earthquakes
- i) Volcanoes
- j) Agricultural hazards
- k) Natural Health Hazards such as West Nile Virus
- l) Earth Subsidence (due to mining activities) Mitigation Plan (2011)

A full description of all noted hazards and vulnerabilities is available at www.mynevadacounty.com in the Local Hazards and Mitigation Update Plan of 2017. For school site purposes, this safety plan will focus on the top priorities.

Hazard/Problem Description: Wildfire

California is recognized as one of the most fire-prone and consequently fire-adapted landscapes in the world. The combination of complex terrain, Mediterranean climate, and productive natural plant communities, along with ample natural and aboriginal ignition sources, has created conditions for extensive wildfires. Wildland fire is an ongoing concern for the Nevada County Planning Area. Generally, the fire season extends from early spring through late fall of each year during the hotter, dryer months. Fire conditions arise from a combination of high temperatures, low moisture content in the air and fuel, an accumulation of vegetation, and high winds.

Potential losses from wildfire include human life, structures and other improvements, natural and cultural resources, quality and quantity of water supplies, cropland, timber, and recreational opportunities. Significant economic losses can also result. Smoke and air pollution from wildfires can be a severe health hazard. In addition, catastrophic wildfire can create favorable conditions for other hazards such as flooding, landslides, and erosion during the rainy season.

Wildland Urban Interface

Throughout California, communities are increasingly concerned about wildfire safety as increased development in the foothills and mountain areas and subsequent fire control practices have affected the natural cycle of the ecosystem. While wildfire risk is predominantly associated with wildland urban interface (WUI) areas, significant wildfires can also occur in heavily populated areas. The wildland urban interface is a general term that applies to development adjacent to landscapes that support wildland fire. The WUI defines the community development into the foothills and mountainous areas of California. The WUI describes those communities that are mixed in with grass, brush and timbered covered lands (wildland). These are areas where wildland fire once burned only vegetation but now burns homes as well. The WUI for Nevada County is shown in Figure 4-59. The WUI for Nevada County consists of communities at risk (shown in Table 4-83 in Section 4.2.17) as well as the area around the communities that pose a fire threat.

There are two types of WUI environments. The first is the true urban interface where development abruptly meets wildland. The second WUI environment is referred to as the wildland urban intermix. Wildland urban intermix communities are rural, low density communities where homes are intermixed in wildland areas. Wildland urban intermix communities are difficult to defend because they are sprawling communities over a large geographical area with wild fuels throughout. This profile makes access, structure protection, and fire control difficult as fire can freely run through the community.

WUI fires are the most damaging. WUI fires occur where the natural and urban development intersect. Even relatively small acreage fires may result in disastrous damages. WUI fires occur where the natural forested landscape and urban-built environment meet or intermix. The damages are primarily reported as damage to infrastructure, built environment, loss of socio-economic values and injuries to people.

The pattern of increased damages is directly related to increased urban spread into historical forested areas that have wildfire as part of the natural ecosystem. Many WUI fire areas have long histories of wildland fires that burned only vegetation in the past. However, with new development, a wildland fire following a historical pattern now burns developed areas. WUI fires can occur where there is a distinct boundary between the built and natural areas or where development or infrastructure has encroached or is intermixed in the natural area. WUI fires may include fires that occur in remote areas that have critical infrastructure easements through them, including electrical transmission towers, railroads, water reservoirs, communications relay sites or other infrastructure assets. Human impact on wildland areas has made it much more difficult to protect life and property during a wildland fire. This home construction has created a new fuel load within the wildland and shifted firefighting tactics to life safety and structure protection.

Factors contributing to the wildfire risk in Nevada County include:

- Overstocked forests, severely overgrown vegetation, and lack of defensible space around structures;
- Excessive vegetation along roadsides and hanging over roads, fire engine access, and evacuation routes;
- Drought and overstocked forests with increased beetle infestation or kill in weakened and stressed trees;
- Narrow and often one-lane and/or dead-end roads complicating evacuation and emergency response as well as the many subdivisions that have only one means of ingress/egress;
- Inadequate or missing street signs on private roads and house address signs; ➤ Nature and frequency of lightning ignitions; and
- Increasing population density leading to more ignitions.

Risk Assessment

The HMPC conducted a risk assessment that identified and profiled hazards that pose a risk to the County and participating jurisdictions, assessed the vulnerability of the planning area to these hazards, and examined the existing capabilities to mitigate them.

The County is vulnerable to numerous hazards that are identified, profiled, and analyzed in this plan. Floods, earthquakes, drought, liquefaction, landslides, wildfires, and other severe weather events are among the hazards that can have a significant impact on the County. Table ES-2 details the hazards identified for the County LHMP.

For additional information on emergency management for Placer County, please refer to: Placer County 2021 Local Hazard Mitigation Plan update: [Placer-County-LHMP-Update-Complete \(ca.gov\)](#). Forest Charter School Learning Centers located in Placer County include: Foresthill Learning Center located at 23221 Foresthill Road, Foresthill, CA 95631 and Auburn Learning Center located at 11952 Masters Court, Auburn CA 95603. These learning centers would receive support and resources from the Placer County Office of Emergency Services ([About OES | Placer County, CA](#)), Placer County Sheriff's Office, California Highway Patrol, local fire districts and law enforcement agencies (depending on learning center location).

Comprehensive School Safety Plan
FCS 2024-2025

Hazard	Geographic Extent	Probability of Future Occurrences	Magnitude/Severity	Significance	Climate Change Influence
Ag Hazards: Severe Weather/Insect Pests	Significant	Highly Likely	Critical	High	High
Avalanche	Limited	Highly likely	Negligible	Low	Low
Climate Change	Extensive	Likely	Critical	Medium	High
Dam Failure	Significant	Occasional	Catastrophic	High	Low
Drought and Water Shortage	Extensive	Likely/ Occasional	Critical	Medium	Low
Earthquake	Extensive	Unlikely	Critical	Medium	Low
Flood: 100/500-year	Extensive	Occasional/Unlikely	Critical	High	Medium
Flood: Localized/Stormwater	Significant	Highly Likely	Limited	Medium	Medium
Hazardous Materials Transportation (interstates, railroads, pipelines)	Limited	Likely	Limited	Medium	Low
Landslide, Debris & Mud Flows	Significant	Likely	Critical	Medium	Low
Levee Failure	Limited	Unlikely	Limited	Low	Low
Severe Weather: Extreme Cold, Snow, and Freeze	Significant	Highly Likely	Limited	Medium	Medium
Severe Weather: Extreme Heat	Significant	Likely	Critical	Medium	Medium
Severe Weather: Heavy Rains and Storms (wind/tornado/hail, lightning)	Significant	Highly Likely	Critical	Medium	High
Subsidence	Significant	Likely	Negligible	Medium	Medium
Volcano	Significant	Unlikely	Limited	Low	Low
Wildfire (smoke, tree mortality, conflagration)	Extensive	Highly Likely	Catastrophic	High	High

Geographic Extent

Limited: Less than 10% of planning area

Significant: 10-50% of planning area

Extensive: 50-100% of planning area

Magnitude/Severity

Catastrophic—More than 50 percent of property severely damaged; shutdown of facilities for more than 30 days; and/or multiple deaths

Critical—25-50 percent of property severely damaged; shutdown of facilities for at least two weeks; and/or injuries and/or illnesses result in permanent disability

Limited—10-25 percent of property severely damaged; shutdown of facilities for more than a week; and/or injuries/illnesses treatable do not result in permanent disability

Probability of Future Occurrences

Highly Likely: Near 100% chance of occurrence in next year, or happens every year.

Likely: Between 10 and 100% chance of occurrence in next year, or has a recurrence interval of 10 years or less.

Occasional: Between 1 and 10% chance of occurrence in the next year, or has a recurrence interval of 11 to 100 years.

Unlikely: Less than 1% chance of occurrence in next 100 years, or has a recurrence interval of greater than every 100 years.

Negligible—Less than 10 percent of property severely damaged, shutdown of facilities and services for less than 24 hours; and/or injuries/illnesses treatable with first aid

Significance

Low: minimal potential impact

Medium: moderate potential impact

High: widespread potential impact

Climate Change Impact:

Low: Climate change is not likely to increase the probability of this hazard.

Medium: Climate change is likely to increase the probability of this hazard.

High: Climate change is very likely to increase the probability of this hazard.

Identified High –Priority Hazards

Fire Urban and Wildland	“Fire hazards are the most prevalent type of hazard. “Accepting Nevada County’s terrain, climate, rainfall and forest land/urban mix, it is a certainty that significant wildland fires are going to continue as a threat. Generally, the fire season extends from early spring to late fall. Fire conditions arise from a combination of hot weather, an accumulation of vegetation, and low moisture content in the air. These conditions, when combined with high winds and years of drought, increase the potential for wildfire to occur”. Arson and or a commercial fire will continue to remain as serious threats to the commercial and business vitality of the county’s town and cities and developed commercial areas. Enforcement of the county and municipal building, hazardous materials and fire codes will greatly mitigate against future losses of this type. Weather components such as temperature, relative humidity, wind, and lightning also affect the potential for wildfire. High temperatures and low relative humidity dry out the fuels that feed the wildfire creating a situation where fuel will more readily ignite and burn more intensely. Wind is the most treacherous weather factor. The greater a wind, the faster a fire will spread, and the more intense it will be. Winds can be significant at times in Nevada County. North winds in Nevada County are especially conducive to hot, dry conditions, which can lead to "red flag" days indicating extreme fire danger. Winds coming from the southeast have also been noted as a concern in the western third of the County. In addition to wind speed, wind shifts can occur suddenly due to temperature changes or the interaction of wind with topographical features such as slopes or steep hillsides. Lightning also ignites wildfires, often in difficult-to-reach terrain for firefighters.
Severe Weather	Rain, snow, lightning and high winds are likely to continue as one of the natural threats to Nevada County. Transportation for students is one of the main concerns relating to severe storms. The Nevada County Office of Emergency Services, CalTrans, Nevada County Superintendent of Schools, local school districts, and the California Highway Patrol work together to determine school closures as needed.

Flood	Flooding is a natural feature of the climate, topography, and hydrology of NCSOS and its surrounding areas. Flooding predominates throughout the winter and early spring due to melting snow, breakaway ice, and rainy weather. As identified in the Nevada County General Plan (1996); “Areas within Nevada County subject to 100-year and 500-year flooding are as follows: Deer Creek west from Scott's Flat Reservoir through Nevada City towards Lake Wildwood; two tributaries bordering Alta Sierra and Highway 49 to the east and west; along Bear River to Rollins Reservoir; Little Greenhorn Creek; Greenhorn Creek; Steep Hollow Creek; the South Yuba River; the entire extent of the Truckee River through eastern Nevada County; and tributaries that run south into Prosser Creek Reservoir, Boca Reservoir, and Martis Creek Reservoir. Shorter stretches are located south of Nevada City; along Highway 20 near Penn Valley; and in the northwest area of the county. The flood hazard areas are generally confined to the areas adjacent to the County's local rivers and streams.” Grass Valley identified the following flood hazards in its 2020 General Plan Update as follows: “As indicated by Federal Emergency Management Agency Flood Insurance Rate Maps (FIRM), the City of Grass Valley and the General Plan Planning Area are relatively well drained. The 100-year flood designations are generally confined to narrow bands along local drainages. Few transportation corridors are susceptible to flooding in a 100-year flood event. Idaho-Maryland Road east of SR 49/20 and South Auburn Street south of Whiting Street will be flooded during a 100-year flood.” Some backyard flooding has occurred along Mill Street as it abuts Wolf Creek. “To the extent culverts and storm drains are not maintained, other localized flooding could occur. Structures located in the flood hazard areas would be subject to flooding in a 100-year flood event unless special mitigation is employed” (Nevada County EOP, p. 42).
Hazardous Materials	“Hazardous materials incidents may occur anywhere and at any time in Nevada County. The potential for a hazardous materials incident in Nevada County depends on the volume, distribution, and/or use of chemicals and other hazardous substances in a particular area. An assessment of the known hazardous material threats within Nevada County has been developed. In general, the likelihood of a hazardous materials incident is greatest in the following areas: Highways, railways, and commercial and military aviation routes constitute a major threat because of the multitude of chemicals and hazardous substances transported along them. Interstate 80 and State

	Routes 20, 49, 89, 174, and 267 are areas of concern, as are the Union Pacific railroad tracks, which roughly parallel I-80. In addition, the underground pipelines which provide natural gas to various parts of Nevada County and the Underground Hydrocarbon pipeline, which runs adjacent to the Union Pacific railway tracks. Illegitimate businesses, such as clandestine drug laboratories, are a significant threat to human health, property, and the environment. In many instances, the residue is discharged into a public sewer or private sewage disposal system, or is dumped in remote areas of the county or along the side of the road, posing a serious health threat to the unsuspecting person who stumbles across it” (Mitigation Plan 2011, p. 34).
Earthquake	The western half of Nevada County is in the lowest Earthquake Shaking Potential for California. It is likely that the region will be impacted by future seismic activity and with the exception of the far eastern edge of the County; the magnitude of the incident is not likely to be severe. Lake of the Pines is the primary community developed in the 8-10% peak ground acceleration zone of Nevada County. Developed primarily since the 1960's, Lake of the Pines would not be expected to suffer significant damage during a normal earthquake event for this area. Grass Valley, Nevada City, Penn Valley, Cedar Ridge, Lake Wildwood, Rough and Ready, and North San Juan are the communities primarily in the 10-15% peak ground acceleration zone. Of these communities, Grass Valley, North San Juan, Rough and Ready and Nevada City are those, which have structures of unreinforced masonry buildings in their older neighborhoods and commercial districts. While possible, it is not expected that normal seismic activity in this area would result in significant damage. (Mitigation Plan 2011, p.28).
Human Health Hazards	“The impact to human health that wildlife, and more notably, insects, can have upon an area is substantial. The feared avian flu pandemic initially predicted in 2006 and again in later years would be expected to have serious consequences to human health and economics worldwide. Nevada County due to its relatively dispersed population may be impacted differently than the states' major urban areas and their compacted human population. West Nile Virus Nevada County recognizes the potential for WNV to occur within the County and has initiated a public outreach campaign and a limited

	control program. The Nevada West Nile Virus task force has managed the risk of WNV through focused efforts at reducing the mosquito population and educating the public. Pandemic Flu Every few decades an influenza outbreak occurs with a virus that is particularly virulent and contagious resulting in national or even international concerns for human health and welfare. The influenza virus is particularly dangerous to the very young and old, people with a suppressed immune response or have a susceptibility to respiratory disease from a pre-existing condition(s). Key improvements to Nevada County's infrastructure and communication channels have been deemed confidential however the results of these efforts can be seen in improved epidemiological surveillance capabilities, more efficacious responses to anomalies and aberrations in both the healthcare and educational systems, and improved communication between public entities, with healthcare providers, and to the public at large” (Mitigation Plan 2011, p.34) Opioid Overdose In accordance with SB 10, staff have been trained to recognize a drug overdose and have been trained to use Narcan if necessary. Narcan is available at each learning center as part of the first aid kit.
Intruder	While a hostile intruder incident has never occurred at any FCS facility, like any educational institution, it is vulnerable to intruders.
Terrorism	FCS and other public institutions are vulnerable to terrorist activity.

Vulnerabilities

Fire	The County's single largest risk for human life and financial loss is fire. Wildland fires and, in particular, fires that impinge on the wildland urban interface have cost County residents the most financially and in loss of life. The combined efforts of all involved parties maintain a tapestry of vigilance, preventative efforts and rapid response to the wild land fires threat. Residential developments in wild land areas and limited forestland management resources have created and will perpetuate an environment of dense fuel reserves with seasonal wild land fire risk to the County's residents and their improvements. Our best strategy to date has been to thin fuel sources at wild land urban interfaces, educate residents, and provide a rapid
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	response to wildland fires when they start. Potential emergency power shut off by Pacific Gas and Electric are in place for high fire danger days.
Severe Weather	Severe weather across the County routinely leads to regional power outages, isolation of vulnerable regions (single access road closures), and white-out conditions on roadways. Deep snow, strong winds and severe cold have also created unsafe living conditions for vulnerable members of our community. The County recognizes these risks and supports a number of education and outreach programs targeted and reducing the continuing risks of severe weather across the County.
Dam Break	An identified vulnerability would be a collapse of Upper Scotts Flat Dam, which would immediately overflow Lower Scotts Flat Dam. Approximately 25% of Nevada City and 65% of the downtown historic district would be submerged in such a failure” (Mitigation Plan 2011, p19).
HazMat	“The intersection of State Highway 49 and State Highway 20 is of particular concern for hazmat incidents. State Highway 20 is an alternate route when Interstate 80 is otherwise closed. State Highway 49 is the primary access highway for western Sierra County. Increasing population and commerce will invariably result in increasing shipment of hazardous materials on these two significant local routes. The County's single largest risk for human life and financial loss is fire. Wildland fires and, in particular, fires that impinge on the wildland urban interface have cost County residents the most financially and in loss of life. The combined efforts of all involved parties maintain a tapestry of vigilance, preventative efforts and rapid response to the wildland fires threat. Residential developments in wild land areas and limited forestland management resources have created and will perpetuate an environment of dense fuel reserves with seasonal wildland fire risk to the County's residents and their improvements. Our best strategy to date has been to thin fuel sources at wildland urban interfaces, educate residents, and provide a rapid response to wildland fires when they start.

Preparedness, Prevention, and Mitigation Overview

Preparedness is achieved and maintained through a continuous cycle of planning, organizing, training, equipping, exercising, evaluating, and taking corrective action. Ongoing preparedness efforts require coordination among all those involved in emergency management and incident response activities. FCS fosters preparedness at all levels and serves as a resource to the school districts in Nevada County. Examples of preparedness actions include: maintaining this plan, conducting training, planning and implementation of drills and exercises. Forest Charter School’s Executive Director and

other learning center administrators maintain a cooperative and collaborative relationship with local law enforcement, fire, and emergency medical services.

Prevention includes actions to avoid an incident or to intervene to stop an incident from occurring. FCS is committed to taking proactive prevention measures whenever possible to protect the safety and security of staff, students, and visitors. Our policies include policies for bullying and other actions that undermine the safe haven of our schools.

Mitigation includes activities to reduce the loss of life and property from natural and/or human-caused disasters by avoiding or lessening the impact of a disaster and providing value to the public by creating safer communities. FCS has worked to reduce or eliminate the adverse effects of natural, technological, and human-caused hazards on people and property. Compliance with requirements for defensible space is completed on each school campus. Ingress/Egress plans are in place at each site to ensure the safety of staff, students, and visitors.

For example, of the many hazards that can endanger a school facility and its service to the community, the most prevalent is fire. FCS and the schools that fall under its jurisdiction were built in accordance with State building codes, in the form of approved materials, fire-resistant assemblies, exiting requirements, the width and design of stairs, the dimensions of corridors, fire suppression systems, and many other standards. Regular fire inspections and recommendations are conducted at FCS. Fire drills, in compliance with the California education code, are conducted at school sites utilizing evacuation routes and practiced with staff and students. Visits to school sites are conducted annually, by the Director of School Safety and representatives from local fire services, to discuss wildfire preparedness and protocol.

D. Planning Assumptions and Limitations

1. Planning Assumptions

Stating the planning assumptions allows FCS to deviate from the plan if certain assumptions prove not to be true during operations. The School Safety Plan assumes:

- The community will continue to be exposed and subject to hazards and incidents described in the Hazard Analysis Summary, as well as lesser hazards and others that may develop in the future.
- A major disaster could occur at any time, and at any place. In many cases, dissemination of warning to the public and implementation of increased readiness measures may be possible; however, some emergency situations occur with little or no warning. Code Red serves as the county emergency notification system. Education is in place to inform community members of process for registration. Drills using the system occur during the school year to encompass that population group (students and staff)
- A single site incident (e.g., fire, gas main breakage) could occur at any time without warning and the employees of FCS affected cannot, and should not, wait for direction from local response agencies. Action is required immediately to save lives and protect school property.
- Following a major or catastrophic incident, the offices may have to rely on its own resources to be self-sustaining for up to 72 hours. Education and training is conducted throughout the school year on disaster preparedness including Go-Bags.
- There may be a number of injuries of varying degrees of seriousness to students, staff, and visitors. Rapid and appropriate response will reduce the number and severity of injuries. There are staff members on each site that are trained in CPR, First Aid.
- Outside assistance from local fire, law enforcement, and emergency managers will be available in most serious incidents. Because it takes time to request and dispatch external assistance, it is essential for the staff to be prepared to carry out the initial incident response until responders arrive at the incident scene. Training is conducted to provide compliance in CPR and First Aid.
- Proper prevention and mitigation actions, such as creating a positive office environment, Continuity of Operations plans, fire inspections and drills will prevent or reduce incident-related losses.

- Maintaining the School Safety Plan and providing frequent opportunities for stakeholders (staff, students, board members, first responders, etc.) to exercise the plan can improve FCS readiness to respond to incidents.
- A spirit of volunteerism among employees will result in their willingness to provide assistance and support to incident management efforts. School staff recognize their role as Disaster Service Workers.

2. Limitations

It is the policy of FCS that no guarantee is implied by this plan of a perfect incident management system. As personnel and resources may be overwhelmed, FCS can only endeavor to make every reasonable effort to manage the situation, with the resources and information available at the time.

II. CONCEPT OF OPERATIONS

This plan is based upon the concept that the incident management functions that must be performed by the office and school site staff generally parallel some of their routine day-to-day functions. To the extent possible, the same personnel and material resources used for day-to-day activities will be employed during incidents. Because personnel and equipment resources are limited, some routine functions that do not contribute directly to the incident may be suspended. The personnel, equipment, and supplies that would typically be required for those routine functions will be redirected to accomplish assigned incident management tasks.

A. National Incident Management System (NIMS)

The National Incident Management System (NIMS) is a set of principles that provides a systematic, proactive approach guiding government agencies at all levels, nongovernmental organizations, and the private sector to work seamlessly to prevent, protect against, respond to, recover from, and mitigate the effects of incidents, regardless of cause, size, location, or complexity, in order to reduce the loss of life or property and harm to the environment. This system ensures that those involved in incident response/recovery understand what their roles are and have the tools they need to be effective.

According to Homeland Security Presidential Directive 5 and the U.S. Department of Education, school districts are among local agencies that must adopt NIMS if they receive Federal grant funds. As part of its NIMS implementation, FCS participates in the local government's NIMS preparedness program and believes it is essential to ensure that response/recovery services are delivered to schools in a timely and effective manner.

FCS recognizes that staff will be first responders during an incident. Adopting NIMS enables staff and students to respond more effectively to an incident and enhances cooperation, coordination, and communication among school officials, first responders, and emergency managers. FCS works with local government agencies to remain NIMS compliant.

NIMS compliance for school districts includes completing the following:

- Adopt the use of the Incident Command System (ICS). ICS-100 is a Web-based course available free from the Federal Emergency Management Agency (FEMA) Emergency Management Institute. FCS will make every effort to promote ICS 100 training on school sites.
- Complete NIMS awareness course IS-700 NIMS: An Introduction. IS-700 is a Web-based course available free from the Emergency Management Institute. FCS will make every effort to promote IS-700 training on school sites.
- Participate in local government's NIMS preparedness program and incorporate the school plan into the community EOP.
- Train and exercise the plan. All staff and students are expected to participate in training and exercising the plan's procedures and hazard-specific incident plans. School sites are charged with ensuring that the training and equipment necessary for an appropriate response/recovery operation are in place.

B. Implementation of the Incident Command System (ICS)

In a major emergency or disaster, FCS offices may be damaged or need to be evacuated, people may be injured, and/or other incident management activities may need to be initiated. These activities must be organized and coordinated to ensure efficient incident management. The Incident Command System (ICS) will be used to manage all incidents and major planned events.

The Incident Commander at FCS offices and school sites will be delegated the authority to direct all incident activities **until command is passed to appropriate local law enforcement or fire service personnel**. The Incident Commander will establish an incident command post (ICP) and provide an assessment of the situation to the school Executive Director or designee and County Superintendent or other designated officials, identify incident management resources required, and direct the on-scene incident management activities from the ICP. If no Incident Commander is present at the onset of the incident, the most qualified individual will assume command until relieved by a qualified Incident Commander **or local law enforcement or fire service personnel**.

C. Initial Response

Support personnel and teachers are usually first on the scene of an incident. As Disaster Service Workers, staff members are expected to take charge and manage the incident until

it is resolved or **command is transferred to someone more qualified and/or to an emergency responder agency with legal authority to assume responsibility.** Staff will seek guidance and direction from local officials and seek technical assistance from State and Federal agencies and industry where appropriate.

The Executive Director, learning center administrator or their designee is responsible for activating the School Safety Plan, including common and specialized procedures as well as hazard-specific incident plans found in annexes. The Executive Director, learning center administrator or his/her designee will assign an Incident Commander based who is most qualified for that type of incident. School sites will incorporate the ICS protocol and follow site specific plans. The Incident Commander will report situation status to the Executive Director and/or Assistant Director and **will transfer command to local law enforcement or fire service personnel as appropriate.**

III. ORGANIZATION AND ASSIGNMENT OF RESPONSIBILITIES

This section establishes the operational organization that will be relied on to manage the incident and includes:

- A list of the kinds of tasks to be performed by position and organization.
- An overview of who does what.

The Executive Director and other administrators are not able to manage all the aspects associated with an incident without assistance. The office and school site Administrators rely on other personnel to perform tasks that will ensure the safety of students and staff during a crisis or critical incident. The Incident Command System (ICS) uses a team approach to manage incidents. All school sites follow their site specific/incident specific appendix to the comprehensive school safety plan.

Staff may be required to remain at school to assist in an incident. In the event that this School Safety Plan is activated, staff will be assigned to serve within the Incident Command System based on their expertise and training and the needs of the incident.

A. Executive Director

The Executive Director may serve as the Incident Commander or delegate that authority to a qualified individual. At all times, the Executive Director still retains the overall responsibility for the safety of staff and students on school sites within the FCS jurisdiction. However, delegating the authority to manage the incident allows the Executive Director to focus on policy-level activities and interfacing with other agencies, staff, and parents. **Command of an incident is transferred to local law enforcement or fire service personnel as appropriate.**

Incident Commander

The Incident Commander responsibilities include:

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- Assume overall direction of all incident management procedures based on actions and procedures outlined in this Comprehensive School Safety Plan.
- Take steps deemed necessary to ensure the safety of students, staff, and other individuals.
- Determine whether to implement incident management protocols (e.g., Evacuation, Reverse Evacuation, Shelter in Place, Lockdown, etc.), as described more fully in the functional annexes in this document.
- Arrange for transfer of students, staff, and other individuals when safety is threatened by a disaster.
- Work with emergency services personnel. **(Depending on the incident, community agencies such as law enforcement or fire department may have jurisdiction for investigations, rescue procedures, etc.)**

B. Teachers on school sites

On any FCS school site, teachers and support staff shall be responsible for the supervision of students and shall remain with students until directed otherwise.

Responsibilities include:

- Supervise students under their charge.
- Take steps to ensure the safety of students, staff, and other individuals in the implementation of incident management protocols.
- Direct students in their charge to inside or outside assembly areas, in accordance with signals, warning, written notification, or intercom orders according to established incident management procedures.
- Give appropriate action command during an incident.
- Take attendance when class relocates to an outside or inside assembly area or evacuates to another location.
- Report missing students to the Incident Commander or designee.
- Execute assignments as directed by the Incident Commander or ICS supervisor.
- Obtain first aid services for injured students from the school nurse or person trained in first aid. Arrange for first aid for those unable to be moved.
- Render first aid if necessary. School staff will be encouraged to be trained and certified in first aid and CPR. FCS offers regular CPR/first aid training.

C. Instructional Assistants on school sites

Responsibilities include assisting teachers as directed.

D. Counselors, Social Workers, and Psychologists on School Sites

Counselors, social workers, and psychologists provide assistance with the overall direction of the incident management procedures at the site.

Responsibilities may include:

- Take steps to ensure the safety of students, staff, and other individuals in the implementation of incident management protocols.
- Direct students in their charge according to established incident management protocols.
- Render first aid if necessary.
- Assist in the transfer of students, staff, and other individuals when their safety is threatened by a disaster.
- Execute assignments as directed by the Incident Commander or ICS supervisor.

E. County Health Coordinator/Health Assistants

Responsibilities include:

- Administer first aid or emergency treatment as needed.
- Supervise administration of first aid by those trained to provide it.
- Organize first aid and medical supplies

F. Custodians/Maintenance Personnel

Responsibilities include:

- Survey and report building damage to the Incident Commander or Operations Section Chief.
- Control main shutoff valves for gas, water, and electricity and ensure that no hazard results from broken or downed lines.
- Provide damage control as needed.
- Assist in the conservation, use, and disbursement of supplies and equipment.
- Keep Incident Commander or designee informed of condition of school

G. Office Staff on school sites

Responsibilities include:

- Answer phones and assist in receiving and providing consistent information to callers. Follow template provided by Public Information Officer (PIO).
- Provide for the safety of essential documents.
- Execute assignments as directed by the Incident Commander or ICS supervisor.
- Provide assistance to the Superintendent and Policy/Coordination Group.
- Monitor radio emergency broadcasts.
- Assist with health incidents as needed, acting as messengers, etc.
- Document date, time, incident, and response information.

H. Visitors at FCS or school sites

Responsibilities include:

- Encourage and support school safety, violence prevention, and incident preparedness programs within the school.
- Participate in volunteer service projects for promoting school incident preparedness.
- Provide the school with requested information concerning the incident, early and late dismissals, and other related release information.
- Practice incident management preparedness in the home to reinforce school training and ensure family safety.
- Understanding their roles during a school emergency.

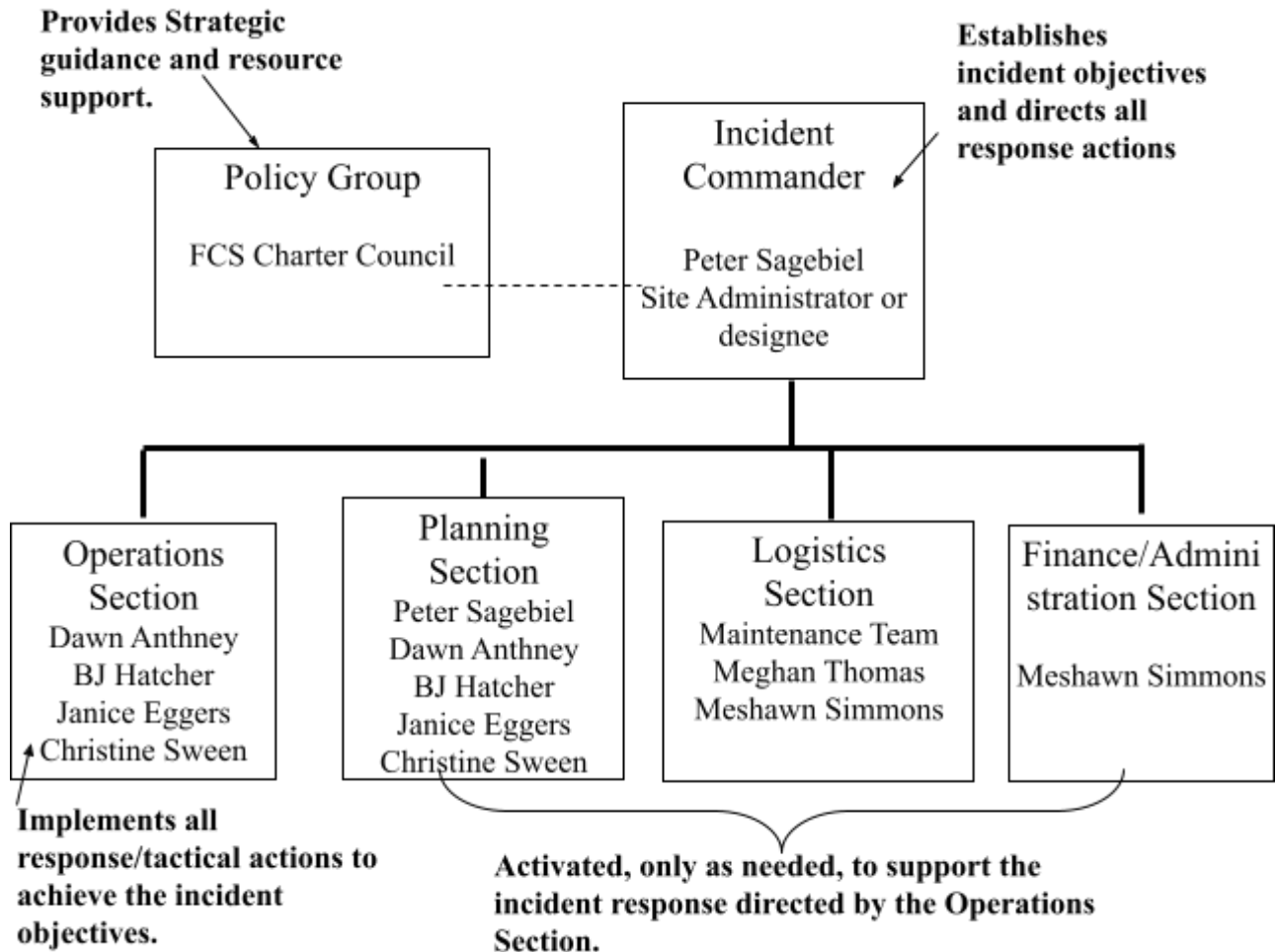
IV. DIRECTION, CONTROL, AND COORDINATION

A. School Incident Command System (ICS)

To provide for the effective direction, control, and coordination of an incident, either single-site or multi-incidents, the School Safety Plan will be activated including the implementation of the Incident Command System (ICS).

The Incident Commander is delegated the authority to direct tactical on-scene operations until a coordinated incident management framework can be established with local authorities. The Policy Group is responsible for providing the Incident Commander with strategic guidance, information analysis, and needed resources.

Incident Management Team



The ICS is organized into the following functional areas:

1. Incident Command: Directs the incident management activities using strategic guidance provided by the Policy Group.

Office/School-related responsibilities and duties include:

- Establish and manage the Command Post, establish the incident organization, and determine strategies to implement protocols and adapt as needed.
 - Monitor incident safety conditions and develop measures for ensuring the safety of building occupants (including students, staff, volunteers, and responders).
 - Coordinate media relations and information dissemination with the principal.
 - Develop working knowledge of local/regional agencies; serve as the primary on-scene contact for outside agencies assigned to an incident, and assist in accessing services when the need arises.
 - Document all activities.
2. Operations Section: Directs all tactical operations of an incident including implementation of response/recovery activities according to established incident management procedures and protocols, care of students, first aid, crisis intervention, search and rescue, site security, damage assessment, evacuations, and the release of students to parents.

Specific responsibilities include:

- Analyze staffing to develop a Parent-Student Reunification Plan, and implement an incident action plan for school sites affected by incident.
- Monitor site utilities (i.e., electric, gas, water, heat/ventilation/air conditioning) and shut off only if danger exists or directed by Incident Commander, and assist in securing the facility.
- Establish medical triage with staff trained in first aid and CPR, provide and oversee care given to injured persons, distribute supplies, and request additional supplies from the Logistics Section.
- Provide and access psychological first aid services for those in need, and access local/regional providers for ongoing crisis counseling for students, staff, and parents.
- Coordinate the rationed distribution of food and water, establish secondary toilet facilities in the event of water or plumbing failure, and request needed supplies from the Logistics Section.
- Document all activities.

In the event that systems are overwhelmed and staff is needed to assist, additional teams may be activated. As needed, the types of Strike Teams described in the following table may be established within the Operations Section. **FCS staff may be assigned to specific sites to assist in operations.**

Operations Section Teams

Strike Team	Potential Responsibilities
Search & Rescue Team	Search & Rescue Teams search the entire school facility, entering only after they have checked the outside for signs of structural damage and determined that it is safe to enter. Search & Rescue Teams are responsible for ensuring that all students and staff evacuate the building (or, if it is unsafe to move the persons, that their locations are documented so that professional responders can locate them easily and extricate them). Search and Rescue Teams are also responsible for: - Identifying and marking unsafe areas. - Conducting initial damage assessment. - Obtaining injury and missing student reports from teachers.
First Aid Team	First Aid Teams provide triage, treatment, and psychological first aid services. First Aid Teams are responsible for: - Setting up first aid area for students. - Assessing and treating injuries. - Completing master injury report. Note: The Logistics Section provides care to responders (if needed). The Operations Section First Aid Team is dedicated to students or other disaster victims.

Evacuation/ Shelter/Care Team	Evacuation, shelter, and student care in an incident are among the most important tasks faced by schools. These tasks include student accounting, protection from weather, providing for sanitation needs, and providing for food and water. The Evacuation/Shelter/Care Team is responsible for: • Accounting for the whereabouts of all students, staff, and volunteers. • Setting up a secure assembly area. • Managing sheltering and sanitation operations. • Managing student feeding and hydration. • Coordinating with the Student Release Team. • Coordinating with the Logistics Section to secure the needed space and supplies.
Facility & Security Response Team	The Facility & Security Response Team is responsible for: Locating all utilities and turning them off, if necessary. Securing and isolating fire/HazMat. Assessing and notifying officials of fire/HazMat. Conducting perimeter control.
Crisis Intervention Team	The Crisis Intervention Team is responsible for: Assessing need for onsite mental health support. Determining need for outside agency assistance. Providing onsite intervention/counseling. • Monitoring well-being of school Incident Management Team, staff, and students, and reporting all findings to the Operations Section Chief.
Student Release Team	Reunification refers to getting students reunited with their parents or guardians in an efficient and orderly manner. Reunification can be an enormous challenge and takes a lot of planning. The Student Release Team is responsible for: Setting up secure reunion area. Checking student emergency cards for authorized releases. Completing release logs. • Coordinating with the Public Information Officer on external messages.

3. Planning Section: Collects, evaluates, and disseminates information needed to measure the size, scope, and seriousness of an incident and to plan appropriate incident management activities.

Duties may include:

- Assist Incident Commander in the collection and evaluation of information about an incident as it develops (including site map and area map of related events), assist with ongoing planning efforts, and maintain incident time log.
 - Document all activities.
4. Logistics Section: Supports incident management operations by securing and providing needed personnel, equipment, facilities, resources, and services required for incident resolution; coordinating personnel; assembling and deploying volunteer teams; and facilitating communication among incident responders. This function may involve a major role in an extended incident.

Additional responsibilities include:

- Establish and oversee the communications center and activities during an incident (two-way radio, battery-powered radio, written updates, etc.), and develop telephone tree for after-hours communication.
 - Establish and maintain school and classroom preparedness kits, coordinate access to and distribution of supplies during an incident, and monitor inventory of supplies and equipment.
 - Document all activities.
5. Finance/Administration Section: Oversees all financial activities including purchasing necessary materials, tracking incident costs, arranging contracts for services, timekeeping for staff, submitting documentation for reimbursement at local, state and federal level, and recovering school records following an incident.

Additional duties may include:

- Assume responsibility for overall documentation and recordkeeping activities; when possible, photograph or videotape damage to property.
- Develop a system to monitor and track expenses and financial losses, and secure all records.

This section may not be established onsite at the incident. Rather, FCS Business offices may assume responsibility for these functions.

B. Coordination with Policy/Coordination Group

In complex incidents, a Policy/Coordination Group will be convened at the FCS offices or designated location. The role of the Policy/Coordination Group is to:

- Support the on-scene Incident Commander.

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- Provide policy and strategic guidance.
- Help ensure that adequate resources are available.
- Identify and resolve issues common to all organizations.
- Keep elected officials and other executives informed of the situation and decisions.
- Provide factual information, both internally and externally through the Joint Information Center.

1. Community Emergency Operations Plan (EOP)

FCS maintains a site-specific Comprehensive School Safety Plan Annex to address hazards and incidents. Direction in large-scale events is in cooperation with Nevada County Office of Emergency Services, local law enforcement, emergency medical services and fire services personnel.

2. Coordination with First Responders

An important component of the FCS Comprehensive School Safety Plan is a set of interagency agreements with various county agencies to aid timely communication. These agreements help coordinate services between the agencies and FCS. Regular communication, collaboration, drills, and exercises maintain an active working relationship.

Various agencies and services include county governmental agencies such as public health, mental health, behavioral health, law enforcement and fire departments. The agreements specify the type of communication and services provided by one agency to another. The agreements also make school personnel available beyond the school setting if an incident or traumatic event is taking place in the community. School staff fall under the role of Disaster Services Workers (DSW) and can be activated as needed by Nevada County Office of Emergency Services. **If a school incident is within the authorities of the first-responder community, command will be transferred upon the arrival of qualified first responders.** A transfer of command briefing shall occur. FCS Incident Commander may be integrated into the Incident Command structure or assume a role within a Unified Command structure.

E. Source and Use of Resources

FCS will use their own site and/or school resources and equipment to respond to incidents until incident response personnel arrive.

V. COMMUNICATIONS

Communication is a critical part of incident management. This section outlines FCS communications plan and supports its mission to provide clear, effective internal and

external communication between the school, staff, students, parents, responders, and media.

A. Internal Communications

1. Communication Between Staff

Staff will be notified when an incident occurs and kept informed as additional information becomes available and as plans for management of the situation evolve. The following practices will be utilized to disseminate information internally when appropriate:

- Parent Square is a phone system available to make all calls to programmed staff, schools, and parents.
- Text messages may be sent to cell phones; as well an all call may be sent to cell phone numbers.
- Emails may be sent to staff as an effective communication tool.
- Intercom communication may be used to communicate quickly with staff/students at a particular learning center.
- Walkie talkies are available at each Learning Center in each room.
- Telephone Tree: If other means of communication are not available a telephone tree is a simple, widely used system for notifying staff of an incident when they are not at the office. The tree originates with the superintendent, director or principal, who contacts the members of the staff.

2. Communication with specific school sites

- Site specific staff will communicate with the FCS office who will notify others as appropriate. Forms of communication may include:
 - Hard-line phone communication to main office and learning centers
 - Cell phone call directly to Superintendent/Associate Superintendent/Principals or Directors
 - Text
 - Email
 - Fax

B. External Communications

Communicating with the larger school community begins before an incident occurs. In the event of an incident, parents, media, and first responders will require clear and concise messages from FCS about the incident, what is being done about it, and the safety of the children and staff.

1. Communication with Parents

Before an incident occurs, FCS will:

- Develop a relationship with school site administrators so that they trust and know how to access alerts and incident information.
- Be prepared with translation services for non-English-speaking families and students with limited English proficiency.
- Inform the community of the school site relationships with NCSOS.

In the event of an incident, FCS will:

- Disseminate information via automated phone calls, radio announcements, television, and emails to inform parents, staff and the FCS board about exactly what is known to have happened at specific school sites.
- Implement the plan to manage phone calls and parents who arrive at school or at school site as requested.
- Describe how the school, district, and county offices are handling the situation.
- Provide information regarding possible reactions of their children and ways to talk with them.
- Provide a phone number, Web site address, or recorded hotline where parents can receive updated incident information.
- Inform parents and students when and where school will resume.

After an incident, FCS and/or designee will schedule and attend an open question-and-answer meeting for parents as soon as possible.

2. Communication with the Media

In the event of an incident, the Incident Commander will:

- Designate a Public Information Officer.
- Establish an off-campus briefing area for media representatives.
- Determine the need to establish or participate in a Joint Information Center.
- Coordinate messages with the school site principal and Policy Group.

All FCS employees are to refer all requests for information and questions to the designated spokesperson (generally the Executive Director) or Joint Information Center (if established).

Media contacts at the major television, Internet, and radio stations are maintained by the FCS administrative assistant. In the case of an incident, these media contacts will broadcast FCS external communications plans, including the information hotline for parents and guardians.

3. Handling Rumors

In addressing rumors, the most effective strategy is to provide facts as soon as possible.

To combat rumors, FCS will:

- Provide appropriate information to internal groups including administrators, teachers, students, custodians, and secretaries. These people are primary sources of

information and are likely to be contacted in their neighborhoods, at grocery stores, etc.

- Hold a staff meeting before staff members are allowed to go home so that what is (and is not) known can be clearly communicated.
- Designate and brief personnel answering calls to help control misinformation.
- Conduct briefings for community representatives directly associated with the school.
- Enlist the help of the media to provide frequent updates to the public, particularly providing accurate information where rumors need to be dispelled.

After the immediate incident response period, FCS will conduct public meetings as needed. These meeting are designed to provide the opportunity for people to ask questions and receive accurate information.

4. Communication with First Responders

The Incident Commander will maintain communication with first responders during an incident. **Transfer of command will occur when first responders arrive on the scene to assume management of the incident under their jurisdiction.** FCS frequently reviews the School Safety Plan with first responders to practice effective coordination and transfer of command.

5. Communication After an Incident (Recovery Process)

After the safety and status of staff and students have been assured, and emergency conditions have abated following an incident, staff/faculty will assemble to support the restoration of the school's educational programs. Defining mission-critical operations and staffing will be a starting point for the recovery process. Collecting and disseminating information will facilitate the recovery process.

The staff/school site teams will:

- Conduct a comprehensive assessment of the physical and operational recovery needs. Assess physical security, data access, and all other critical services (e.g., plumbing, electrical).
- Examine critical information technology assets and personnel resources, and determine the impact on the school operations for each asset and resource that is unavailable or damaged.
- Document damaged facilities, lost equipment and resources, and special personnel expenses that will be required for insurance claims and requests for State and Federal assistance.

- Provide detailed facilities data to the site-specific District Offices so that it can estimate temporary space reallocation needs and strategies. NCSOS will serve as a resource to assist with any needs.
- Arrange for ongoing status reports during the recovery activities to: a) estimate when the educational program can be fully operational; and b) identify special facility, equipment, and personnel issues or resources that will facilitate the resumption of classes.
- Educate school personnel, students, and parents on available crisis counseling services.
- School sites will advise the District and County Office of recovery status.

School sites will:

- Identify recordkeeping requirements and sources of financial aid for State and Federal disaster assistance.
- Establish absentee policies for staff/teachers/students after an incident.
- Establish an agreement with mental health organizations to provide counseling to students and their families after an incident.
- Develop alternative teaching methods for students unable to return immediately to classes: correspondence classes, videoconferencing, tele-group tutoring, etc.
- Create a plan for conducting classes when facilities are damaged (e.g., alternative sites, half-day sessions, portable classrooms).
- Get stakeholder input on prevention and mitigation measures that can be incorporated into short-term and long-term recovery plans.

C. Communication Tools

Some common internal and external communication tools that FCS may use include the following:

- Standard telephone - landline
- Cellular telephones: These phones may be the only tool working when electric service is out; they are useful to faculty/staff en route to or from a site. The use of text messaging is the most effective form of communication when systems are overwhelmed.
- Intercom systems: The intercom system includes teacher-initiated communication with the office using a handset rather than a wall-mounted speaker.
- Bullhorns and megaphones: A battery-powered bullhorn is part of the school's emergency to-go kit to address students and staff who are assembling outside the school. Procedures governing storage and use will help ensure readiness for use.

- Two-way radio: Two-way radios provide a reliable method of communication between rooms and buildings at a single site. All staff will be trained to understand how to operate the two-way radio.
- Computers: A wireless laptop computer may be used for communication both within the school, to District and County Offices, and to other sites. Email may be a useful tool for updating information for staff, other schools in an affected area, and the District and County offices. An assigned staff member(s) will post information such as school evacuation, closure, or relocation on the home page of the school and district Web site.
- Fax machines: Possible uses include off-campus accidents where lists of students and staff members involved, their locations, and needed telephone numbers can be quickly and accurately communicated.
- Alarm systems on school sites: Bells or buzzers are in place and sound in different ways to signal different types of incidents – for example, fire, lockdown, or special alert (with instructions to follow). All staff/faculty, support staff, students, and volunteers will be trained on what the sounds mean and how to respond to them.
- Whistles: Whistles should be included in crisis kits in order to signal a need for immediate attention or assistance.
- Runners—hand-carried notes may be used for communication as need dictates.

VI. ADMINISTRATION, FINANCE, AND LOGISTICS

A. Agreements and Contracts

If school resources prove to be inadequate during an incident, FCS will request assistance from local emergency services, and other agencies. All requests will be approved by the Business Offices at FCS and County levels. FCS will follow all requirements of local, state and federal funding requirements for disaster relief.

B. Recordkeeping

1. Administrative Controls

FCS Business Office is responsible for establishing the administrative controls necessary to manage the expenditure of funds and to provide reasonable accountability and justification for expenditures made to support incident management operations for FCS. These administrative controls will be done in accordance with the established local fiscal policies and standard cost accounting procedures.

2. Activity Logs

The ICS Section Chiefs will maintain accurate logs recording key incident management activities, including:

- Activation or deactivation of incident facilities.
- Significant changes in the incident situation.
- Major commitments of resources or requests for additional resources from external sources.
- Issuance of protective action recommendations to the staff and students.
- Evacuations.
- Casualties.
- Containment or termination of the incident.

C. Incident Costs

1. Annual Incident Management Costs

The ICS Finance and Administration Section is responsible for maintaining records summarizing the use of personnel, equipment, and supplies to obtain an estimate of annual incident response costs that can be used in preparing future school budgets.

2. Incident Costs

The ICS Finance and Administration Section Chief will maintain detailed records of costs for incident management and operations to include:

- Personnel costs, especially overtime costs,
- Equipment operations costs,
- Costs for leased or rented equipment,
- Costs for contract services to support incident management operations, and
- Costs of specialized supplies expended for incident management operations.

These records may be used to recover costs from the responsible party or insurers or as a basis for requesting financial assistance for certain allowable response and recovery costs from the State and/or Federal government.

D. Preservation of Records

In order to continue normal school operations following an incident vital records must be protected. These include legal documents and student files as well as property and tax records. The principal causes of damage to records are fire and water; therefore, essential records should be protected accordingly. Details are outlined in the Continuity of Operations (COOP) Procedures, a functional annex of this plan.

VII. PLAN DEVELOPMENT, MAINTENANCE, AND DISTRIBUTION

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FCS or designee is responsible for the overall maintenance and revision of the School Safety Plan. Site specific/incident specific response planning, coordination of training, exercising, and drills are the responsibility of the Director or designee at each school site.

The FCS safety committee is responsible for approving and promulgating the Comprehensive School Safety Plan. Community fire, law enforcement, and emergency managers' suggestions for improvement will be considered.

A. Approval and Dissemination of the Plan

The FCS safety committee will approve and disseminate the Comprehensive School Safety Plan following these steps:

- Review and Validate the Plan
- Present the Plan (for Comment or Suggestion)
- Obtain Plan Approval
- Distribute the Plan

1. Record of Changes

Each update or change to the plan will be tracked. The record of changes will include: the change number, the date of the change, and the name of the person who made the change.

- Christine Espedal, NCSOS Director of School Safety made updates to Comprehensive School Safety Plan
- Updates to include Nevada County Hazard and Mitigation Plan, GETS, WPS, Shelter in Place (Wildfire) were made January 2020.
- Peter Sagebiel made updates to the CSSP that are specific to Forest Charter in January 2020
- Peter Sagebiel made updates to the CSSP that are specific to Forest Charter in January 2021
- Peter Sagebiel made updates to the CSSP that are specific to Forest Charter in January 2022
 - Peter Sagebiel made updates to the CSSP that are specific to Forest Charter in November 2022: (SB 10) Opioid Response, Shelter in place location for a forest fire, use of intercom to alert campus of active intruder, and additional strategies to create a positive school climate.
 - SB 671: FCS process to addresses our response to violent, dangerous, or unlawful activities on campus and at related school events
 - SB 323: FCS articulated that safety accommodations are in place for students with disabilities

2. Record of Distribution

Copies of the Comprehensive School Safety Plan will be distributed to those tasked in this document. The record of distribution will be kept as proof that tasked individuals and

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organizations have acknowledged their receipt, review, and/or acceptance of the plan. The Safety Committee will indicate the title and name of the person receiving the plan, the agency to which the receiver belongs, the date of delivery, and the number of copies delivered. Copies of the plan may be made available to the public and media without the sensitive information at the discretion of the Director.

B. Plan Review and Updates

The Comprehensive School Safety Plan will be reviewed annually by the FCS Safety Committee. Compliance with education code Section 32286 requires, “each school shall adopt its comprehensive school safety plan by March 1, of 2000, and shall review and update this plan by March 1 every year thereafter.”

The FCS Safety Plan will be updated based upon deficiencies identified during incident management activities and exercises and when changes in threat hazards, resources and capabilities, or school structure occur.

C. Training and Exercising the Plan

FCS understands the importance of training, drills, and exercises in maintaining and planning for an incident. To ensure that all school personnel and community first responders are aware of their duties and responsibilities under the school plan and the most current procedures, the following training, drill, and exercise actions will occur.

FCS School Safety Plan training will include:

- Hazard and incident awareness training for all staff.
- Orientation to the Comprehensive School Safety Plan and annexes.
- First aid, AED, EpiPen and CPR training offered for selected staff.
- Team training to address specific incident response or recovery activities, such as Parent-Student Reunification, Special Needs, and Relocation.
- Volunteer participation in two online FEMA courses: ICS 100 and IS-700. Both courses are available for free at FEMA’s Emergency Management Institute Website. **Schools receiving federal funds are required to complete these two courses.** FCS Admin team has completed this training.)

Additional training will include drills, and tabletop and functional exercises. Drills will be conducted in compliance with California Education Code. Exercises will occur at least once per school year. Approved parent volunteers and community members will also be incorporated into larger training efforts.

All FCS staff members are expected to develop personal and family emergency plans. Each family should anticipate that a staff member may be required to remain at school following a catastrophic event in alignment with Disaster Service Workers status.

Knowing that the family is prepared and can handle the situation will enable school staff to do their jobs more effectively.

VIII. AUTHORITIES AND REFERENCES

The following regulations are the State authorizations and mandates upon which this Comprehensive School Safety Plan is based. These authorities and references provide a legal basis for incident management operations and activities.

- California Senate Bill 187 (Chapter 736, Hughes, Statutes of 1997) requires that all California schools to develop and implement comprehensive Safe School Plans. (Education Code Section 35294.2). *Education Code* Section 35294.6(a) requires that the plan be reviewed and updated annually by March 1.
- California Education Code 33031 requires that school principals formulate and submit to the district superintendent for approval a civil defense and emergency preparedness plan for that school. Plans must be tested two times during the school year.
- California Government Code Title 1, Division 4, Chapter 8, section 3100 deems public workers to be disaster service workers subject to such disaster services activities as may be assigned to them, and that school districts have a responsibility to be prepared as possible to meet emergencies.
- Because all schools are integral components of every community and its government, it is recommended that all schools— regardless of whether or not they are recipients of Federal preparedness funding — implement NIMS. The Standardized Emergency Management System mandates the use of the National Incident Management System and the use of the Incident Command System (ICS) for managing all disaster/crisis situations.
- Education Code 32282 (a) states: The comprehensive school safety plan shall include, but not be limited to, both of the following:
 1. Assessing the current status of school crime committed on school campuses at school-related functions.
 2. Identifying appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety.

VIV. Climate

I. PURPOSE

The purpose of this section is to ensure that there are programs in place to provide staff and students with a positive school and work climate.

II. SCOPE

The section outlines the importance of a positive school climate and the tools used for assessing school climate and providing data to guide school improvement efforts.

III. CORE FUNCTIONS

Forest Charter School will work to research, support, train, and guide school staff in the development of a positive school climate.

- FCS will work with school staff and administrators to determine professional development needs for school climate topics.
- FCS will assist in procurement, distribution and use of school climate curriculum materials and supplemental aids.

A. Assessment of school climate

Education Code 32282 (a) states: The comprehensive school safety plan shall include, but not be limited to, both of the following:

- 1) Assessing the current status of school crime committed on school campuses at school-related functions.
- 2) Identifying appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety.

Forest Charter School reviews appropriate sources of data to identify school safety issues.

- As a measure of school climate the California Healthy Kids Survey (CHKS) is conducted. School climate index is measured and reviewed annually.
- Attend and/or review notes from the monthly Community Agencies United for Safe Schools and Safe Streets (CAUSSSS) meetings to allow continued collaboration and cooperation with law enforcement, probation, school sites principals, mental health agencies, SARB and school district representatives.
- School Climate data collected from stakeholders during the LCAP development
- Conduct and analyze annual staff, family, and student surveys that include safety/climate reviews
- Review relevant discipline data (e.g. suspension/expulsion rates)
- Goals for improved school climate are a vital component of annual school improvement efforts, including those identified as part of the Local Control and Accountability Plan (LCAP).

B. Implementation and action for positive school climate:

- Effective counseling and wellness services are available to all students (psychological and social services, attendance improvement, dropout prevention and recovery, and appropriate referral systems for student support).
- Intervention, threat assessments, and referrals are in place on school sites.

- Student Helpline on the school website allows students to anonymously tell the admin if there are safety/climate issues to be addressed
- Staff is regularly trained in CPR and First Aid
- Small community-building events to build staff relationships
- Refer resources to parents for bullying prevention and suicide prevention.
- SMART team referrals are in place to meet the needs of at-risk students and/or families.
- FCS works together with families in the county through PARTNERS: People and Resources Together; a Network of Education, Recreation and Support. Family Resource Centers offer parenting classes and workshops, community resources and referrals, child development information, after-school enrichment, and parent/child classes and activities.
- Suicide Prevention Policy – details training for staff and parents as well as emergency procedures, supporting students, and postvention.
- Bullying/Cyberbullying Prevention:
 - Middle school and high school students must take a health course that addresses bullying and cyberbullying.
 - Website resources
 - Staff training
- Staff training on human trafficking, suicide prevention, and bully prevention. Various resources are available on the FCS website on a “Health and Safety Corner” page(<https://www.forestcharter.com/resources-library/>)
- Health curriculum in 7th and 9th grade has units on human trafficking, suicide prevention, and bully prevention.
- Nevada County Mental Health Services works collaboratively with school sites to create a positive environment and support anti-stigma mental health and prevention strategies.
- Career Advisory (a high school graduation requirement) has a unit on relationships and wellness. (This unit includes relationships and personality, assertiveness and conflict resolution, personality disorders and other mental health issues, and psychological health)
- FCS social-emotional learning team provides ongoing SEL training at staff meetings.
- Mental health team provides additional trainings at staff meetings.

C. Implementation and action for School Safety

- Clear behavior expectations for each learning center. Admin follows up with visits to each class to discuss and dialogue with students about these expectations. Parent and student signatures ensure understanding and acceptance of policies and procedures.
- Student orientation meetings with Supervising Teachers and/or admin to discuss and promote a positive school climate
- Internet use agreements between school sites and students are in place to ensure proper and safe use of internet services.

- Professional development activities are promoted for all school personnel to include training on the implementation of the school site plan, safe school strategies, crisis response training, consistent enforcement of school discipline policies, child abuse reporting, and identification and recognition of student mental health issues.
- Access to school sites are appropriately restricted and monitored.
- School Code of Conduct posted in all rooms.
- In accordance with SB 671, FCS has processes in place to respond to violent, dangerous, or unlawful activities or threats on campus and at related school events that includes a threat assessment team that will conduct a threat assessment. This team consists of our mental health team, school psychologists, and/or the administrative team. Depending on the outcome of the assessment and/or if the level of the original threat (i.e. if it is a direct threat to the school or students), FCS will notify law enforcement for support.
- In accordance with SB 323 FCS has safety accommodations in place for students with disabilities (i.e. IEPs and 504s). Plans are designed based on the specific needs of each student. The FCS campuses are equipped with appropriate accessibility paths of travel as well as equipment to assist students with disabilities during a safety event (e.g. a carrying device to assist students who are not ambulatory from the second floor in Truckee during a fire)

Functional Annexes

Each functional annex describes the policies, processes, roles, and responsibilities for that function. Functional annexes address all-hazard critical operational functions, including:

CONTINUITY OF OPERATIONS (COOP) PROCEDURES

I. PURPOSE

The purpose of these Continuity of Operations (COOP) procedures is to ensure that there are procedures in place to maintain or rapidly resume essential operations within the county after an incident that results in disruption of normal activities or services to schools. Failure to maintain these critical services would significantly affect the education and/or service mission of the school in an adverse way.

- Common procedures, and
- Specialized procedures.

All functional annexes address:

- Situations under which the procedures should be used
- Who has the authority to activate the procedures
- Specific actions to be taken when the procedures are implemented

II. SCOPE

It is the responsibility of Forest Charter School officials to protect students and staff from incidents and restore critical operations as soon as it is safe to do so. This responsibility involves identifying and mitigating hazards, preparing for and responding to incidents, and managing the recovery. These COOP procedures are written to address these responsibilities before, during, and after times of routine work schedules. They apply to all Forest Charter School learning centers.

The COOP procedures outline actions needed to maintain and rapidly resume essential academic, business, and physical services after an incident. NCSOS relies on strong internal and external communication systems and partnerships with contractors and organizations to quickly recovery following an incident

III. RESPONSIBILITIES

The delegation of authority and management responsibilities in event of an incident follows the hierarchy outlined in previous sections.
Designated school staff/faculty COOP procedures personnel, in conjunction with the Executive Director, will perform the essential functions.

Executive Director	■ Determine when to close schools, and/or send students/staff to alternate locations. ■ Disseminate information internally to students and staff. ■ Communicate with parents, media, and the larger school community. ■ Identify a line of succession, including who is responsible for restoring which business functions for schools/districts.
Assistant Director and/or Academic Dean	■ Ensure systems are in place for rapid contract execution after an incident. ■ Identify relocation areas for classrooms and administrative operations. ■ Create a system for registering students (out of district or into alternative schools).

	■ Brief and train staff regarding their additional responsibilities. ■ Secure and provide needed personnel, equipment and supplies, facilities, resources, and services required for continued operations. ■ Identify strategies to continue teaching (e.g., using the Internet, providing tutors for homebound students, rearranging tests). ■ Reevaluate the curriculum.
Facilities Coordinator and/or admin	■ Work with local government officials to determine when it is safe for students and staff to return to the school buildings and grounds. ■ Manage the restoration of school buildings and grounds (e.g. debris removal, repairing, repainting, and/or re-landscaping).

Office Staff/Business Office	■ Maintain inventory (have pictures of it) ■ Maintain essential records (and copies of records) including school's insurance policy. ■ Ensure redundancy of records is kept at a different physical location. ■ Secure classroom equipment, books, and materials in advance. ■ Restore administrative and recordkeeping functions such as payroll, accounting, and personal records. ■ Retrieve, collect, and maintain personnel data. ■ Provide accounts payable and cash management services.
Admin or Designee	■ Establish support services for students and staff/faculty. ■ Implement additional response and recovery activities according to established protocols.

To implement the COOP procedures:

- All core COOP procedures personnel will undergo training on executing the COOP procedures. Training will be designed to inform each participant of his/her responsibilities (and those of others) during implementation.

IV. PROCEDURES

The following procedures will be followed by staff to assist in the execution of essential functions and the day-to-day operations.

A. Activation and Relocation

The superintendent will determine when to activate and implement the COOP procedures and make the decision to relocate to the alternate site. Authority for activation may be delegated. The activation may occur with or without warning. The superintendent or designee (with delegated authority) will activate the COOP procedures whenever it is determined the school is not suitable for safe occupancy or functional operation.

Alert, Notification, and Implementation Process

Staff members will be part of the communication system used to notify employees of COOP procedure activation and provide situation information, as available. Parents/guardians will be alerted and notified using the automated notification system as important information becomes available.

B. Relocation Sites

Forest Charter School is legally designated as a non- classroom based school. Therefore, if such an emergency arises, students will revert to homeschool/independent study in order to access their education.

In the event that the learning center facilities are not available for an extended period of time, Forest Charter School will work with local agencies to secure a location to conduct any on-site instruction.

For estimated short-term (2 to 14 days) payroll and personnel actions, the alternative facility for business services will be the Nevada County Superintendent of School (NCSOS) office located at 380 Crown Point Circle, Grass Valley, CA 95945.

E. Interoperable Communications/Backup Sites

NCSOS may be used as a temporary alternative site for short-term disruptions involving payroll and personnel actions.

With a longer term and/or more comprehensive incapacity of the building, temporary housing would be established while a relocation site is secured.

F. Vital Records and Retention File

Vital records are archived and/or retained on backup data systems stored off site.

G. Human Capital Management

Employees responsible for essential functions are cross-trained. Identified special needs employees are provided Americans with Disabilities Act (ADA) accommodation and guidance in their responsibilities as well as the assistance that may be provided by coworkers in event of an incident. A coworker may assist the individual, in the appropriate capacity, to an area of safety. All personnel are also encouraged to plan for their families' well-being before a disaster strikes.

H. Reconstitution

In most instances of COOP procedures implementation, reconstitution will be a reverse execution of those duties and procedures listed above, including:

- Inform staff that the threat of or incident no longer exists, and provide instructions for the resumption of normal operations.
- Supervise an orderly return to the school buildings.
- Conduct an after-action review of COOP operations and effectiveness of plans and procedures.

I. RECOVERY: PSYCHOLOGICAL HEALING PROCEDURES

I. PURPOSE

These procedures have been developed to provide an emotional catharsis to students/staff impacted by trauma at school or in the community. Following a traumatic event or incident, the following recovery procedures should be implemented to assist students, staff, and their families in the healing process.

II. SCOPE

The following procedures outline steps to be taken by staff following a trauma, a serious injury or death, and/or a major incident impacting the community. A working relationship with Nevada County Mental Health professionals ensures preparation for recovery from an incident.

IV. RESPONSIBILITIES

To implement the recovery: psychological healing procedures:

- Staff members will be offered tips on how to recognize signs of trauma.
- Mental health experts from the Nevada County or Placer County Crisis Counseling team will be available to offer expertise and help.

V. SPECIALIZED PROCEDURES

The following procedures will be implemented by staff when directed by the Executive Director or when deemed appropriate by the situation.

A. Immediately Following a Serious Injury or Death and/or Major Incident:

- Convene a staff meeting immediately to discuss how the situation is being handled and to discuss what resources are available to staff, students, and families.
- Set up crisis centers and designate private rooms for private counseling/defusing. Staff should include outside mental health professionals to assist with staff grief.
- Encourage open discussions about the incident and allow staff to openly discuss feelings, fears, and concerns shortly after the incident. Any staff that is excessively distraught should be referred to the crisis response team.
- Accept donations. In the first hours and days after a major incident, offers of help will probably be plentiful; however, offers will diminish considerably as time passes. Donations given and not used can always be returned. Designate a place for staff, students, and community members to leave well-wishes, messages, and items.

B. Hospital/Funeral Arrangements

- Provide staff with information regarding visitation and/or funeral arrangements (time, location, customs) when available. If the funeral is scheduled during a work day, staff may be excused from work at the Superintendent's discretion.
- Encourage staff to attend the funeral to provide support for the family and bring closure to the incident.
- Designate staff person(s) to visit the hospital and/or attend the funeral to represent the school.

C. Post-Incident Procedures

- Allow for changes in normal routines or schedules to address injury or death; however, recommend staff return to their normal routine as soon as possible after the funeral.
- Follow up with staff that receive counseling and refer them to outside mental health professionals as needed.
- Donate all remaining memorial items to charity.
- Discuss and approve memorials with the FCS board consent.

Hazard- and Threat-Specific Annexes

The hazard- and threat-specific annexes:

- Provide unique procedures, roles, and responsibilities that apply to a specific hazard.
- Provisions and applications for warning the public and disseminating emergency public information are included.

California Government Code, Section 3100, Title 1, Division 4, Chapter 4.

States that public employees are disaster service workers, subject to such disaster service activities as may be assigned to them by their superiors or by law. The term "public employees" includes all persons employed by the state or any county, city, city and county, state agency or public district, excluding aliens legally employed.

SITE COMPREHENSIVE SAFETY PLAN

The law applies to public school employees in the following cases:

- When a local emergency is proclaimed.
- When a state of emergency is proclaimed.
- When a federal disaster declaration is made.

The law has two ramifications for School District employees:

1. It is likely that public school employees are pressed into service as Disaster Service Workers by their superiors, and may be asked to do jobs other than their usual duties for periods exceeding their normal working hours.
2. When pressed into disaster service, employees' Workers' Compensation Coverage becomes the responsibility of state government (OES), but their overtime pay is paid by the school.

These circumstances apply only when a local or state emergency is declared.

NATURAL HAZARDS: FLOOD

Flooding is a natural feature of the climate, topography, and hydrology of FCS and its surrounding areas. Some floods develop slowly during an extended period of rain or in a warming trend following a heavy snow. Flash floods can occur quickly, without any visible sign of rain. Catastrophic floods are associated with burst dams and levees, hurricanes, storm surges, tsunamis, and earthquakes. The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in case of a flood.

I. SCOPE

The annex outlines additional responsibilities and duties as well as procedures for staff responding to a flood near or on school grounds.

II. CORE FUNCTIONS

The County of Nevada Office of Emergency Services, the National Weather Service, and other Federal cooperative agencies have an extensive river and weather monitoring system and provide flood watch and warning information to the school community via radio, television, Internet, and telephone. In the event of a flood, the Incident Commander, or superintendent, will activate the EOP and implement the Incident Command System. The superintendent will alert staff/faculty and school site administrations in case of imminent or confirmed flooding, including that due to dam failure.

A. Operational Functions/Procedures That May Be Activated

Operational functions or procedures that may be activated in the event of a flood include the following:

- Evacuation
- Reverse Evacuation
- Relocation
- Parent-Student Reunification
- Special Needs Population
- Continuity of Operations (COOP)
- Recovery: Psychological Healing
- Mass Care

NOTE: Shelter in Place and Lockdown are terminology used by both Law Enforcement and Fire Services.

- There is a specific response to a Wildfire **Shelter in Place**
- **Shelter in Place** for a toxic exposure
- **Lockdown (depending on incident, sometimes referred to Shelter in Place)**
- Active Shooter Response - A tone will be identified and practiced to alert staff and students in the event of an Active Shooter. Information via the school public address (PA) system and email will follow.

B. Activating the Safety Plan

The Executive Director will determine the need to activate the Safety Plan and designate an Incident Commander.

1. Incident Commander Actions

- Issue stand-by instruction. In consultation with the superintendent and Nevada County Office of Emergency Services determine if evacuation is required.
- Notify local law enforcement of intent to evacuate, the location of the safe evacuation site, and the route to be taken to that site.
- Delegate a search team to ensure that all staff has been evacuated.
- Activate communications plan.
- Determine if additional procedures should be activated.
- Issue directed transportation instruction if students will be evacuated to a safer location by means of buses and cars.
- Notify the site administrators of the status and action taken.
- Update the administrators, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff to return to the building until proper authorities have determined that it is safe to do so.
- Determine whether offices will be closed or remain open.
- Document all actions taken.

2. Incident Management Team and Section Chiefs Actions

- Monitor radio and Internet for flood information and report any developments to the Incident Commander.
- Review procedures with staff as needed.
- Disseminate information about the incident and follow-up actions such as where school sites have relocated and parent-student reunification procedures.
- Implement the internal and external communications plan.
- Notify relocation centers and determine an alternate relocation center, if needed, if primary and secondary centers would also be flooded.
- Implement additional procedures as instructed by the Incident Commander.
- Take appropriate action to safeguard school and office property.
- Document all actions taken.

3. Staff Actions

- Execute evacuation procedures when instructed by the Incident Management Team and/or Section Chiefs. Durham Student Services has verbally agreed to assist as needed in the event of a disaster to safely evacuate students from school sites.
- Account for all staff.
- Remain together as a staff throughout the evacuation process.

- Upon arrival at the safe site, account for all staff. Report any missing or injured staff to the Incident Commander.
- Do not return to the building until it has been inspected and determined safe by proper authorities.
- Document all actions taken.

4. Bus Driver Actions for school sites

- If evacuation is by bus, do not drive through flooded streets and/or roads. Do not attempt to cross bridges, overpasses, or tunnels that may be damaged by flooding.
- If the driver is caught in an unavoidable situation, seek higher ground immediately. If the bus stalls and water is rising, abandon the bus and seek higher ground before the situation worsens.
- Use two-way radios to communicate with the Incident Commander, Incident Management Team, and Section Chiefs.
- Document all actions taken.

TECHNOLOGICAL HAZARDS: CHEMICAL

I. PURPOSE

Hazardous chemicals are used for a variety of purposes and are regularly transported through many areas in and around Nevada County. Currently, ammonia, chlorine, and propane are all used and stored on school grounds. The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in case of a chemical spill.

Chemical accidents may originate inside or outside the building. Examples include: toxic leaks or spills caused by tank, truck, or railroad accidents; water treatment/waste treatment plants; and industry or laboratory spills.

A. Operational Functions/Procedures That May Be Activated

Operational functions, or procedures, that may be activated in the event of an external chemical spill include:

- Reverse Evacuation
- Special Needs Population
- Shelter-in-Place
- Evacuation
- Parent-Student Reunification
- Continuity of Operations (COOP)
- Recovery: Psychological Healing
- Mass Care

If there is an internal chemical spill, the following procedures may be activated:

- Evacuation
- Special Needs Population
- Relocation
- Parent-Student Reunification

The Incident Commander and the Incident Management Team/Section Chiefs will determine if and when these procedures should be activated.

B. Activating the plan for an External Spill

The Executive Director will determine the need to activate the safety plan and designate a temporary Incident Commander until a qualified HazMat Incident Commander arrives at the scene.

1. Incident Commander Actions

- Issue stand-by instruction if school is in session.
- Determine what procedures should be activated.
- Consider a reverse evacuation to bring all persons inside the building.
- Notify Maintenance/Building and Grounds Manager to shut off mechanical ventilating systems.
- Notify local law enforcement of intent to shelter in place.
- Notify the school site administrators of the status and action taken.
- Activate communications plan.
- Issue directed transportation instruction if students will be evacuated to a safer location by means of buses and cars.
- Update site administrators, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so.

- Give the “all clear” signal after the threat has passed.
- Determine whether school will be closed or remain open.
- Document all actions taken.

2. Incident Management Team and Section Chiefs Actions

- Review procedures with staff if needed.
- Implement the internal and external communications plan.
- Monitor radio and Internet for additional information and report any developments to the Incident Commander.
- Disseminate information about the incident and follow-up actions such as where the school has relocated and parent-student reunification procedures.
- Notify relocation centers and determine an alternate relocation center if necessary.
- Implement additional procedures as instructed by the Incident Commander.
- Take appropriate action to safeguard school and office property.
- Document all actions taken.

3. Staff Actions

- Move staff away from immediate vicinity of danger.
- Execute shelter-in-place procedures when instructed by the Incident Management Team and/or Section Chiefs.
- Report any missing or injured staff to the Incident Commander.
- Remain in sheltered area until the “all clear” signal has been issued.
- In the event of building damage, evacuate staff to safer areas of the building or from the building. If evacuation does occur, do not re-enter the building until an “all clear” signal is issued.
- Document all actions taken.

A. Activating the safety plan for an Internal Chemical Spill

The superintendent will determine the need to activate the EOP and designate a temporary Incident Commander until a qualified HazMat Incident Commander arrives at the scene.

If the chemical spill is internal, the following steps will be taken by the school community:

1. Person Discovering the Spill

- Alert others in the immediate area to leave the area.
- Close windows and doors and restrict access to the affected area.
- Notify the principal/teacher/safety officer.
- Do not eat or drink anything or apply cosmetics.

2. Incident Commander Actions

- Issue stand-by instruction to all staff.
- Determine what procedures should be activated.
- Activate the evacuation procedures using primary or alternate routes, avoiding exposure to the chemical fumes.
- Consider an office evacuation.
- Notify Maintenance/Building and Grounds Manager to shut off mechanical ventilating systems.
- Notify the local fire department and the Department of Public Health. Provide the following information:
 - Site name and address, including nearest cross street(s).
 - Location of the spill and/or materials released; name of substance, if known. Characteristics of spill (color, smell, visible gases). Injuries, if any.
- Notify local law enforcement of intent to evacuate.
- Notify the site administrators of the status and action taken.
- Activate communications plan. Issue directed transportation instruction if staff will be evacuated to a safer location by means of buses and cars.
- Update the site administrators, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff to return to the building until proper authorities have determined that it is safe to do so.
- Give the “all clear” signal after the threat has passed.
- Determine whether the offices will be closed or remain open.
- Document all actions taken.

3. Incident Management Team and Section Chiefs Actions

- Move staff and any students away from the immediate danger zone and keep staff and students from entering or congregating in the danger zone.
- Review procedures with staff if needed.
- Implement the internal and external communications plan.
- Disseminate information about the incident and follow-up actions such as where the school has relocated and parent-student reunification procedures.
- Notify relocation centers and determine an alternate relocation center if necessary.
- Implement additional procedures as instructed by the Incident Commander.
- Take appropriate action to safeguard office property.
- Document all actions taken.

4. Staff Actions

- Move staff away from the immediate vicinity of danger.

- Report location and type (if known) of the hazardous material to Incident Commander.
- Execute evacuation and relocation procedures when instructed by the Incident Management Team and/or Section Chiefs unless there is a natural or propane gas leak or odor. If a natural or propane gas leak or odor is detected, evacuate immediately and notify the superintendent.
- If evacuation is implemented, direct all staff to report to the assigned evacuation area. Take class roster and emergency to-go kits. Check that all staff have left the building.
- Upon arrival at the evacuation site, account for all staff. Notify Incident Commander or designee of any missing or injured staff. Staff should remain together throughout the evacuation and relocation process until all clear is given.

EARTHQUAKE

Purpose

The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in case of an earthquake.

A. Operational Functions/Procedures That May Be Activated

A drop, cover and hold procedure is recommended as “best practice” in the event of an earthquake. “Drop, cover, and hold procedure” means an activity whereby each student and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows.

Protective measures and mitigating efforts are to be taken before, during, and following an earthquake. A program to ensure that the students, certificated and classified staff is aware of and properly trained in the earthquake emergency procedure system. (Code of Regulations, Section 35297)

B. Activating the plan for an Earthquake

The Executive Director will determine the need to activate the safety plan and designate a temporary Incident Commander until a qualified first responder arrives at the scene and gives additional instructions.

1. Incident Commander Actions

- Issue stand-by instruction if school is in session.

- Determine what procedures should be activated.
- Notify the Maintenance/Building and Grounds Manager to shut off mechanical ventilating systems, power and gas and to check stability of buildings.
- Notify local law enforcement of intent to evacuate or shelter in place.
- Notify the school site administrators of the status and action taken.
- Activate communications plan.
- Issue directed transportation instruction if students will be evacuated to a safer location by means of buses and cars.
- Update site administrators, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff and students to return to the building until proper authorities have determined that it is safe to do so.
- Give the “all clear” signal after the threat has passed.
- Determine whether school will be closed or remain open.
- Document all actions taken.

2. Incident Management Team and Section Chiefs Actions

- Review procedures with staff if needed.
- Implement the internal and external communications plan.
- Monitor radio and Internet for additional information and report any developments to the Incident Commander.
- Disseminate information about the incident and follow-up actions such as where the school has relocated and parent-student reunification procedures.
- Notify relocation centers and determine an alternate relocation center if necessary.
- Implement additional procedures as instructed by the Incident Commander.
- Take appropriate action to safeguard school and office property.
- Document all actions taken.

3. Staff Actions

Tremors and shaking of the earth are the signals of an earthquake and there are usually no warnings; therefore, teachers should initiate immediate action. **Do not** wait for a P.A. announcement.

- a. Teachers should instruct their students to **DUCK AND COVER and HOLD** using desks and chairs to protect themselves from falling objects. Building walls tend to fall outward; therefore, utilize the protection of inner walls, hallways and doorways. Keep away from glass walls, windows and skylights.
- b. Be sure to open classroom doors to prevent them from becoming jammed.

- c. After the earthquake tremors subside, the principal will either order an evacuation of the buildings using the established fire drill signals and procedures or will direct everyone to resume the regular school routine.

If the school is to be evacuated, the established fire/leave the building evacuation procedures include the following elements:

1. When the fire drill bell sounds, please have your class move out of our classroom in a quiet and orderly fashion down the corridor to the nearest exit in the direction indicated by the “Building Evacuation” map posted in your classroom.
2. Make sure **EVERY** student leaves your room and is exiting the building in the proper direction and toward the designated class assembly area.
3. Please take your roll book.
4. Follow your class to ensure that none of your students remain inside the building.
5. When you and your class have exited the building, please gather your students in an area well away from the building. At this time, take roll. Please fill out the Emergency Preparedness Teacher/Staff Report Form.
6. Please keep your class outside of the building until a verbal “all clear” is given indicating that it is safe to return to your class. If it has been determined that it is not safe to return to class, you are then asked to escort your class to the nearest open area and supervise them until they are released to a family member or are delivered home by school personnel.

DROP, COVER AND HOLD

Indoors:

DROP: Take cover under a nearby desk or table, positioning as much of the body as possible under cover.

COVER: Clasp both hands behind the neck, bury your face in your arms, make your body as small as possible, close eyes and cover ears with forearms.

HOLD: Hold on to the table legs or side of the desk. Remain in position until the ground stops shaking or the teacher indicates that this phase of the drill has ended.

If there is no table or desk nearby, but there are chairs (such as an auditorium-style arrangement):

DROP: Take cover under the chairs, if possible, and/or between the rows of chairs, by dropping to the floor, holding on and protecting the eyes with the arm.

If there are no tables or chairs nearby (Or not enough):

DROP: Take cover by dropping to the floor, against an interior wall, if possible. Select the closest safe place: between tables or against a wall. The “Drop” position is preferred: on the floor, on the knees, leaning over to rest on the elbows, hands clasped behind the neck, face down for protection.

In the hallway:

DROP: Take the “drop” position alongside the walls. Try to avoid earthquake hazards such as unsecured lockers, trophy cases, etc. Choose the closest safe place.

On the stairs:

DROP: Sit down, hold onto handrail and cover eyes.

Outdoors:

Move away from the buildings, power lines, block walls, and other items, which might fall.

Take the “drop” position or sit down.

Staff/Students in wheelchairs should remain in the chair, lock the brakes, duck head to lap and cover head and neck.

Evacuation: An Evacuation should NEVER be automatic. There may be more danger outside the building than there is inside. If administrative directions are not forthcoming, the teacher will be responsible for assessing the situation and determining if an evacuation is required. Predetermined evacuation areas should be in open areas, without overhead

hazards and removed from potential danger spots (covered walkways, large gas mains, chain linked fences [electric shock potential]). Students are to remain with their teacher in the evacuation area. Teachers shall take their roll books, take roll once in the evacuation area and be prepared to identify missing students to administrators and/first responders.

The Administrator or designee shall keep a copy of each drill conducted on the Emergency Drill Report form and file a copy with the Superintendent/designee.

DRILLS: A drop procedure practice shall be held at least once each school quarter in elementary schools and at least once a semester in secondary schools.

FIRE/WILDFIRE EVACUATION

I. PURPOSE

The purpose of this annex is to ensure that there are procedures in place to protect staff/students, office and property in the event of a fire or wildfire on the site or threatening the community.

II. SCOPE

The annex outlines additional responsibilities and duties as well as procedures for staff responding to an impending wildfire.

III. CORE FUNCTIONS

FCS is compliant with fire codes and inspections mandated by the Nevada County Fire Marshall. Fire extinguishers and fire alarms are strategically placed and inspected in compliance with state recommendations.

A. Operational functions/procedures that may be activated

Operational functions that may be activated in the event of a fire or wildfire on an office or school site or in close proximity include the following:

- Evacuation
- Relocation
- Shelter in Place

1. Incident Commander Actions

- Issue evacuation order as recommended by the local Fire Department.
- Determine what procedures should be activated depending on the location and nature of the fire/wildfire.
- Consult with local fire services and Nevada County Office of Emergency Services.
- Notify site specific administrators and staff.
- Designate a specific staff member to coordinate with public safety at the Incident Command Post.

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- Be available to deal with the media and bystanders.
- Assist with Parent-Student Reunification if requested

2. Staff Actions

- Assist with ordered evacuation
- Assist with Shelter-in-Place

C. Activating the safety plan for Fire/Wildfire

The Executive Director will determine the need to activate the safety plan and designate a temporary Incident Commander until the local fire department or Office of Emergency Services assumes command.

1. Notify 911 and report fire

2. Incident Commander Actions

- Issue stand-by instruction to all office and school site staff
- Determine what procedures should be activated
- Activate the evacuation procedures using primary or alternate routes, avoiding exposure to fire.
- Consider all-school site evacuation or Shelter in Place.
- Notify Maintenance to shut off utilities as appropriate.

3. Incident Management Teams and Section Chiefs Actions

- Follow evacuation protocol assisting students and staff.
- Review procedures with staff as needed.
- Implement the internal and external communications plan.
- Notify relocation centers and determine an alternate relocation center if necessary.
- Implement additional procedures as instructed by the Incident Commander.
- Take appropriate action to safeguard office and school property.
- Document all actions taken.

4. Staff actions

- Execute evacuation and relocation procedures when instructed by the Incident Management Team unless there is a natural or propane gas leak odor. If a natural or propane gas leak or odor is detected, or if danger of fire is imminent, evacuate immediately and notify Superintendent.
- Whenever the fire alarm is sounded, all students, staff, teachers and other employees shall quickly leave the building in an orderly manner. Administration or designee shall ascertain that no student remains in the building.
- Designated evacuation routes shall be posted in each room. Teachers shall be prepared to select alternate exits and direct their classes to these exits in the event the designated evacuation route is blocked.
- Evacuation areas will be established away from fire lanes.
- Students are to remain with their teacher in the evacuation area. Teachers

shall take their roll books, take roll once in the evacuation area and be prepared to identify missing students to administrators and/or fire marshals/designees.

DRILLS: Principals shall hold fire drills at least once a month in all elementary and middle schools and at least twice each school year at all high schools. The principal or designee shall keep a copy of each drill conducted on the Emergency Drill Report form and file a copy with the Superintendent/designee.

Shelter-in-Place (Wildfire)

Shelter-in-Place responds to the threat of a fast-moving firestorm or wildfire. In the event that evacuation is impossible, Protective Actions are implemented as a response to an imminent hazard to protect students, staff, and all other personnel in and around the school from the potential consequences of the pending threat. In the event that the local power company (PG&E) calls a Public Safety Power Shut-Off (PSPS), Forest Charter School will notify staff and students/families in advance of the PSPS to enable them to plan based on their individual situation. In the event of a firestorm where an evacuation is not possible, and the decision has been made for students and staff to shelter in place, firefighters may defend the space dependent on fire conditions and resource availability.

1. Notification may come from law enforcement, fire services or administration

2. Shelter-in-Place Procedures:

 Activate the Incident Response Team

- Operations team
 - First Aid
 - Attendance
 - Special needs students
 - Fire suppression
 - Reunification
 - Ingress/egress of doors
- Logistics team
 - Water hoses
 - Fire Extinguishers
 - Flashlights
 - Radio
 - Food
 - Water
 - First aid bags

3. Shelter-in-place locations if evacuation is not possible

- Nevada City - Multi-Purpose Room

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- Truckee- First floor of the building
- Foresthill - Main building of the Church (not in the portables)
- Auburn - Inside the main office (there is only one small space in the building)

4. Staff Assignments (know your role)

- Students should NOT leave the campus, parents should NOT attempt to come to the campus. Ingress/egress must be kept clear for first responders.
- Close classroom doors but leave unlocked
- Move all staff and students to designated interior rooms (See above identified locations) for shelter-in-place (Keep classes together with assigned teacher).
- Designated staff should bring updated attendance reports, grab-and-go bag, Automatic External Defibrillators (AEDs), and other equipment to the shelter-in-place location
- Take attendance and report it to the principal/designee.
- Be prepared for power outages
- Monitor students and attempt to keep them calm

5. Administrative Procedures

- Activate Incident Response Team
- Alert district offices and Superintendent of Schools of shelter-in-place status.
- Initiate an all-call to parent/guardians to alert of shelter-in-place status. No visitors, staff, or students should report to campus during a shelter-in-place.
- Initiate an all-call and email of status report to all staff.
- Remain in communication with law enforcement and fire service for frequent updates.
- Keep staff, district offices, Superintendent of Schools and parents informed with updated information.
- Be prepared for reunification protocol
- Keep up to date with injuries, missing students, etc.
- Clear Shelter-in-place when advised by law enforcement. Shelter-in-place may be cleared via PA system.

HUMAN-CAUSED HAZARDS: INTRUDER

I. PURPOSE

The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in the event of an intruder onto NCSOS property.

II. SCOPE

The annex outlines additional responsibilities and duties as well as procedures for staff responding to an intruder on school or office sites.

III. CORE FUNCTIONS

Staff are trained and encouraged to call 911 and to activate the lock down alarm and/or notify the site via the intercom if they feel threatened or unsafe.

Procedures are in place to address visitors to campus. People not affiliated with the school are asked to check in/sign in at the front office. Families or other people associated with FCS are allowed on campus without signing in as long as someone on staff can verify their identity.

In the event of an intruder, Forest Charter will contact law enforcement agencies for their assistance. Practiced procedures may be put into action to alert and protect students and staff.

Precautionary measures are outlined below to keep staff and students from undue exposure to danger. Efforts should be made to remain calm, to avoid provoking aggression, and to keep staff and students safe.

A. Operational Functions/Procedures That May Be Activated

Operational functions or procedures that may be activated in the event of an intruder on site include the following:

- **Alert** the campus - notify those in harm's way of the danger at hand. Use the intercom to alert the campus. Be clear, concise, and accurate with information. Caller should identify themselves, the location, suspect information, type of weapon (if applicable), direction of travel and call back number. Call 911. If you are not in a position to use the intercom, activate the lock-down tone if you can do so safely.
- Implement **Run-Hide-Fight** procedures/training

B. Activating the Safety Plan

The Director or site admin will determine the need to activate the Safety Plan and designate an Incident Commander to implement the procedures specified in this annex. The Incident Commander will transfer command to law enforcement as soon as possible.

1. Incident Commander Actions

- Issue stand-by instruction.
- Determine what procedures should be activated depending on the location and nature of the intruder.
- Consult with local law enforcement and emergency management agencies and monitor the situation.
- If appropriate and safe to do so, request the intruder to leave campus in a calm, courteous, and confident manner.
- Notify law enforcement and School Resource Officers to assist if necessary. Provide a description and location of the intruder.
- Keep the subject in view until police or law enforcement arrives.
- Activate communications plan.
- Designate an administrator or staff member to coordinate with public safety at their command post; provide a site map and keys to public safety personnel.
- Notify the superintendent/Policy Group of the status and action taken.
- Be available to deal with the media and bystanders and keep the site clear of visitors.
- Activate the Crisis Response Team to implement recovery: psychological healing procedures.
- Update the Policy Group, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff and visitors to enter or leave the building until proper authorities have determined that it is safe to do so.
- Give the “all clear” signal after the threat has passed.
- Determine whether offices will be closed or remain open.
- Document all actions taken.

2. Staff Actions

- Notify the Incident Commander or designee. Provide description and location of the intruder. Visually inspect the intruder for indications of a weapon. Keep the intruder in view until police or law enforcement arrives. Stay calm. Do not indicate any threat to the intruder.

HUMAN-CAUSED HAZARDS: ACTIVE SHOOTER

I. PURPOSE

The purpose of this annex is to ensure that there are procedures in place to protect staff/students and school property in the event of an active shooter on FCS property.

II. SCOPE

The annex outlines additional responsibilities and duties as well as procedures for staff responding to an active shooter on school property.

III. CORE FUNCTIONS

Staff are trained and encouraged to call 911 and to activate the lock down alarm if they feel threatened or unsafe.

Procedures are in place to address visitors to campus. People not affiliated with the school are asked to check in/sign in at the front office. Families or other people associated with FCS are allowed on campus without signing in as long as someone on staff can verify their identity.

In the event of an active shooter, Forest Charter will contact law enforcement agencies for their assistance. Practiced procedures may be put into action to alert and protect students and staff.

Precautionary measures are outlined below to keep staff and students from undue exposure to danger. Efforts should be made to remain calm, to avoid provoking aggression, and to keep staff and students safe.

A. Operational Functions/Procedures That May Be Activated

Operational functions or procedures that may be activated in the event of an active shooter on campus include the following:

- **Alert** the campus - notify those in harm's way of the danger at hand. Use the intercom to alert the campus. Be clear, concise, and accurate with information. Caller should identify themselves, the location, suspect information, type of weapon (if applicable), direction of travel and call back number. Call 911. If you are not in a position to use the intercom, activate the lock-down tone if you can do so safely..
- Implement **RUN, HIDE, FIGHT** protocol which is taught to staff/students
- Recovery: Psychological Healing

B. Activating the Safety Plan

The Executive Director or designee will determine the need to activate the Safety Plan and designate an Incident Commander to implement the procedures specified in this annex.

The Incident Commander will transfer command upon the arrival of law enforcement.

1. Incident Commander Actions

- Issue stand-by instruction.
- Determine what procedures should be activated depending on the location and nature of the intruder.
- Consult with local law enforcement and emergency management agencies and monitor the situation.
- If appropriate and safe to do so, request intruder to leave offices in a calm, courteous, and confident manner.
- Notify law enforcement to assist. Provide a description and location of intruder.

- Keep the subject in view until police or law enforcement arrives.
- Activate communications plan.
- Designate an administrator or staff member to coordinate with public safety at their command post; provide a site map and keys to public safety personnel.
- Notify the superintendent of the status and action taken.
- Be available to deal with the media and bystanders and keep the site clear of visitors.
- Activate psychological healing procedures.
- Update the Policy Group, Incident Management Team, and Section Chiefs of any significant changes.
- Do not allow staff and visitors to enter or leave the building until law enforcement has cleared the building.
- Determine whether offices will be closed or remain open.
- Implement reunification plans
- Document all actions taken.

2. Staff Actions

- Notify the Incident Commander or designee. Provide description and location of the intruder. Visually inspect the intruder for indications of a weapon. Keep intruder in view until police or law enforcement arrives. Stay calm. Do not indicate any threat to the intruder.

References

Comprehensive School Safety Plan
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- Forest Charter School Board Policies referenced in the Comprehensive School Safety Plan:
 - [Title IX, Harassment, Intimidation, Discrimination, and Bullying Policy](#)
 - [Suspension and Expulsion Policy](#)
 - [Suicide Prevention Policy](#)
 - These and all FCS policies can be accessed on the FCS website at <https://www.forestcharter.com/resources-library/>
- Local Hazard Mitigation Plan (LHMP) of Nevada County. (2017). Retrieved from: <http://www.mynevadacounty.com>
- Sample School Emergency Plans. EL/361and G364: Multi Hazard Emergency Planning for Schools. (March 2011). Retrieved from <http://www.training.fema.gov>

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DRAFT Forest Charter School DRAFT

2024-2025 School Calendar

August '24 (10)						
Su	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September '24 (20)						
Su	M	Tu	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October '24 (18)						
Su	M	Tu	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November '24 (17)						
Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December '24 (14)						
Su	M	Tu	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January '25 (19)						
Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February '25 (15)						
Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March '25 (20)						
Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April '25 (17)						
Su	M	Tu	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May '25 (21)						
Su	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June '25 (4)						
Su	M	Tu	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July '25						
Su	M	Tu	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

First/Last Day of School - 8/19/24 & 6/5/25

School Holidays/Breaks:

- September 2 – Labor Day
- October 14 -18 – October Break
- November 11 – Veterans Day
- November 27-29 – Thanksgiving Break
- Dec 20 – Jan 3 – Winter Break
- January 20 – MLK Day
- February 17 - 21 – Ski/Skate Week
- March 14 - Non-School Day
- April 14-18 – Spring Break
- May 26 – Memorial Day
- June 19 - Juneteenth

175 Instructional Days

1st Semester 8/19/2024–12/19/2024 (79 days)

2nd Semester 1/6/2025–6/5/2025 (96 days)

Key

Red Number & Shading – Holiday/Break

Green Number & Shading – First/Last day of School

Charter Council Approved: