

Forest Charter School

470 Searls Avenue
Nevada City, CA 95959

Monthly Charter Council Meeting Agenda

October 8, 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 Amber Baker, Parent Representative Amea Medeiros, Parent Representative Gabriella Stockdale, Parent Representative <VACANT>, 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 Consent Agenda--Meshawn Simmons
(E-Attachments)
 - Shall the Consent Agenda be approved?
 - A. Adoption of the October 8, 2024 Agenda
 - B. September 17, 2024, Charter Council Meeting Minutes (*page 4*)

- C. Contracts (October)
- D. Warrants (September) *(page 10)*

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.

Action Items:

5. Action: FCS New Charter Council Member Appointment—Dan Thiem, Peter Sagebiel

- Should the Council approve the appointment of Makala Clinton as a Charter Council Parent Representative?

Information/Discussion Items:

6. Information: Charter Council Governance Training—Peter Sagebiel, Dan Thiem *(page)*

Peter and Dan will provide the Council with a review of the Board of Trustee's Job Description and procedure.

7. Information: Charter Council Online Binders—Peter Sagebiel *(page)*

Peter will review the Charter Council Google Binder with the Council.

8. Information: Learning Center Updates—Dawn Anthney, Janice Eggers, Christine Sween

Dawn, Janice, and Christine will provide learning center updates.

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

B.J. will update the Council on student achievement.

10. Information: LCAP (Local Control and Accountability Plan) Update—Peter Sagebiel

Peter. will provide the Council with an update on the LCAP.

11. Information: Charter Council Budget Training—Meshawn Simmons *(page)*

Meshawn will give an overview of the Charter Council budget documents.

12. Information: 2024/25 Budget and Cash Flow—Meshawn Simmons *(page)*

Meshawn will update the Council on 2024/25 Budget items and Cash Flow.

Action Items:

13. Action: Forest Charter School Min/Max Credit Policy Updates--Peter Sagebiel, Dawn Anthony

(page)

- Should the Council approve updates to the Min/Max Credit Policy?

14. Action: Forest Charter School Concurrent Class Policy--Peter Sagebiel

(page)

- Should the Council approve rescinding the Concurrent Class Policy?

15. Action: 24/25 Forest Charter School Aide Salary Schedule Revisions--Peter Sagebiel

(page)

- Should the Council approve revisions to the 24/25 Forest Charter School Aide Salary Schedule?

16. Director's Update--Peter Sagebiel

- Enrollment
- Political Updates
- Superintendent's Council
- Other

17. Future Agenda Items

- AMIM Block Grant Spending Plan
- Ethics Training for the Board
- Sped Classified Salary Schedule

18. Information: Reminder of Future Meetings

2024: 11/5, 12/10

2025: 1/14, 2/11, 3/11, 4/8, 5/13, 6/9, 6/10

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

19. Action: Adjourn

Forest Charter School

Monthly Charter Council Meeting Minutes – September 17, 2024

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

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

Council Members:

Dan Thiem, Community Representative, and Chair
Amber Baker, Parent Representative
Gabriella Stockdale, Parent Representative
Amea Medeiros, Parent Representative
Tita Fowler, Secretary

Minutes

Present: Dan Thiem, Peter Sagebiel, Meshawn Simmons, Dawn Anthney, Katy Baggett, Amber Baker, Janice Eggers (Truckee Campus), Tita Fowler, B. J. Hatcher, Laura Lysen (Foresthill Campus), Amea Medeiros, David Stanger, Gabriella Stockdale, Christine Sween (Auburn Campus)

1. **Call to Order: 5:01 pm**
2. **Roll Call:** Dan Thiem, Peter Sagebiel, Meshawn Simmons, Dawn Anthney, Katy Baggett, Amber Baker, Janice Eggers (Truckee Campus), Tita Fowler, B. J. Hatcher, Laura Lysen (Foresthill Campus), Amea Medeiros, David Stanger, Gabriella Stockdale, Christine Sween (Auburn Campus)
3. **Information/Action: A, B, C, and D may be considered for Consent Agenda—Meshawn Simmons**

September 17, 2024, Charter Council Agenda, August 27, 2024 Minutes, Contracts, and Warrants were presented for approval.

Gabriella Stockdale made a motion to approve the consent agenda. Amber Baker seconded. All ayes.

Ayes: Amber Baker, Amea Medeiros, Gabriella Stockdale, Dan Thiem
Nays: None

4. **Discussion: Other**

None.

Information/Discussion Items:

5. Information: Brown Act Training—Peter Sagebiel, Dan Thiem

Peter gave the Council an overview of the Brown Act.

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

Christine, Janice, and Dawn provided the Council with campus highlights including enrollment across all campuses, exciting field trips, community participation, Fall safety drills, and clubs. All campuses are working hard to complete the Fall i-Ready assessments before the first window closes.

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

B.J. informed the Council that the i-Ready assessment window will be closing in two weeks and he will have data on how the students are doing at the start of the school

8. Information: 9th Grade Math Placement—B.J. Hatcher

B.J. reviewed the 9th-grade Math placement results with the Council indicating all students were placed in the appropriate Math courses.

9. Information: 2024/25 Budget and Cash Flow—Meshawn Simmons

Meshawn updated the Council on the 2024/25 budget and cash flow which is on track. Meshawn will provide the Council with Budget training in October and a review of the three budget documents shared with the Council regularly. She will also add back forecasting the Cash Flow for future meetings.

10. Information: Charter Council Governance Responsibilities Prep—Peter Sagebiel

Peter provided the Council with information on next month's governance training and inquired about what information would be useful to provide.

Action Items:

11. Action: 2023/24 Forest Charter School Unaudited Actuals—Meshawn Simmons

Meshawn reviewed the 2023/24 Forest Charter School Unaudited Actuals with the Council.

Amee Medeiros made a motion to approve the 2023/24 Forest Charter School Unaudited Actuals. Amber Baker seconded the motion.

Ayes: Amber Baker, Amee Medeiros, Gabriella Stockdale, Dan Thiem

Nays: None

12. Action: 2023/24 Education Protection Account (EPA) Actuals--Meshawn Simmons

Meshawn reviewed the Forest Charter School 2023/24 EPA Actuals.

Gabriella Stockdale made a motion to approve the Forest Charter School 2023/24 EPA Actuals. Amber Baker seconded. All ayes.

Ayes: Amber Baker, Ameer Medeiros, Gabriella Stockdale, Dan Thiem

Nays: None

13. Director's Update--Peter Sagebiel

- Enrollment - Enrollment is going well and back up to projected numbers.
- Political Updates - Not much on political updates. Still waiting on clarifying language for AB 153, but it looks like the changes are directed to online schools.
- Staff Development - Conflict Resolution - Meeting centered on tools for handling difficult conversations. Teacher breakout sessions were the greatest benefit.
- Other - None

14. Future Agenda Items

- Brown Act Training
- Sped Classified Salary Schedule
- AMIM Block Grant Spending Plan
- October - Aide Salary Schedule (revisions)
- October - Budget Training
- January - Ethics Training for the Board

15. Information: Reminder of Future Meetings

Dates for the 2024/25 Charter Council meetings were set as follows:

2024: 10/8, 11/5, 12/10

2025: 1/14, 2/11, 3/11, 4/8, 5/13, 6/9, 6/10

***Special Meeting**

****Budget Meeting**

16. Action: Adjourn at 6:04 p.m.

Respectfully submitted:

Tita Fowler, Secretary

Date

Charter Council Approved:

Dan Thiem, Chair

Date

Contracts to be approved: (October 2024)

At-Will:

Stipends:

Hourly:

Clark, Sue	\$360.00	Tutor
Homan, Jennifer	\$560.00	Tutor (x2)
Homan, Jennifer	\$280.00	Tutor (x2)
Martinez, Ana	\$385.00	Tutor
Naszady, Joan	\$200.00	Tutor
Stephens, Jordan		Substitute as needed

Checks Dated 09/01/2024 through 09/30/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
25-454240	09/06/2024	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		6,815.24
25-454241	09/06/2024	ART OF PROBLEM SOLVING	01-4300		243.93
25-454242	09/06/2024	BEAM EASY LIVING CENTER	01-5800		100.00
25-454243	09/06/2024	BRUCE MAIRS	01-5800		4,140.00
25-454244	09/06/2024	HURLEY, DANIEL C	01-5220		30.82
25-454245	09/06/2024	MILLER, JESSICA J	01-5220		72.36
25-454246	09/06/2024	ORIGO EDUCATION INC	01-4300		658.69
25-454247	09/06/2024	RAINBOW RESOURCE CENTER	01-4300		302.52
25-454248	09/06/2024	SINGAPORE MATH INC	01-4300		2,819.10
25-454249	09/06/2024	VISTA HIGHER LEARNING	01-4300		3,746.49
25-454250	09/06/2024	ZANER-BLOSER	01-4300		1,332.58
25-454564	09/13/2024	ACCREDITING COMMISSION FOR SCHOOLS (WASC)	01-5300		1,740.00
25-454565	09/13/2024	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		4,688.24
25-454566	09/13/2024	AT&T	01-5930		31.60
25-454567	09/13/2024	AT&T	01-5940		53.50
25-454568	09/13/2024	CLEARFLY COMMUNICATIONS	01-5930		457.00
25-454569	09/13/2024	CLINTON WEAKLEY DBA COPPERWOOD CONSTRUCTION	01-5800		2,798.74
25-454570	09/13/2024	CNTY OF NEVADA - DEPT OF ENV H EALTH	01-4700		459.12
25-454571	09/13/2024	DEPT 880353 PARCHMENT	01-5800		1,750.00
25-454572	09/13/2024	FOREST CHARTER REVOLVING	01-4300		315.00
25-454573	09/13/2024	GPE	01-5400		5,165.00
25-454574	09/13/2024	JJR Enterprises FILE 2388	01-4300	144.79	
			01-5600	279.97	424.76
25-454575	09/13/2024	LEARNING WITHOUT TEARS	01-4300		352.35
25-454576	09/13/2024	NASZADY, JOAN M	01-4300		17.45
25-454577	09/13/2024	OAK MEADOW	01-4300		568.93
25-454578	09/13/2024	PACIFIC GAS & ELECTRIC COMPANY	01-5510	39.56	
			01-5520	2,078.49	2,118.05
25-454579	09/13/2024	R&B COMMUNICATIONS	01-5800		395.00
25-454580	09/13/2024	RAINBOW RESOURCE CENTER	01-4300		2,473.95
25-454581	09/13/2024	SAVVAS LEARNING COMPANY LLC	01-4300		133.51
25-454582	09/13/2024	SCHOLASTIC, INC.	01-4300		539.46
25-454583	09/13/2024	SEBASTIAN	01-5930	117.94	
			01-5940	61.01	178.95
25-454584	09/13/2024	SINGAPORE MATH INC	01-4300		3,210.76
25-454585	09/13/2024	T-MOBILE	01-5800		402.00
25-454586	09/13/2024	TEACHERS CURRICULUM INSTITUTE	01-4300	732.56	
			01-5800	352.00	1,084.56
25-454587	09/13/2024	TEACHING TEXTBOOKS INC	01-5800		382.70
25-454588	09/13/2024	THE CLEANING SOLUTION	01-5800		2,930.00

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

Checks Dated 09/01/2024 through 09/30/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
25-454589	09/13/2024	Time4Learning	01-5800		1,927.40
25-454590	09/13/2024	TRUCKEE DONNER PUBLIC UTILITY REMITTANCE CENTER	01-5520	604.45	
			01-5540	118.22	722.67
25-454591	09/13/2024	UC SCOUT	01-5800		399.00
25-454592	09/13/2024	US BANK CORPORATE PAYMENT SYS	01-4300	6,826.63	
			01-5210	475.75	
			01-5800	3,685.63	
			01-5920	1,080.53	
			Unpaid Tax	256.11-	11,812.43 ✓
25-454593	09/13/2024	VISTA HIGHER LEARNING	01-5800		1,033.89
25-454594	09/13/2024	WAVE	01-5940		108.83
25-454595	09/13/2024	YOUNG MINNEY & CORR LLP	01-5802		1,741.91
25-454945	09/20/2024	4 ELEMENTS EARTH EDUCATION INC	01-5800		2,330.00
25-454946	09/20/2024	ABSOLUTE COMM SOLUTIONS	01-5800		1,127.63
25-454947	09/20/2024	Airco Mechanical Inc	01-5800		1,467.00
25-454948	09/20/2024	ALL ABOUT LEARNING PRESS INC	01-4300		472.40
25-454949	09/20/2024	ALPENGLOW CLEANING INC	01-5800		3,300.00
25-454950	09/20/2024	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		11,612.14 ✓
25-454951	09/20/2024	AUBURN GYMNASTICS CENTER	01-5800		164.00
25-454952	09/20/2024	B & C ACE HOME CENTER	01-4300		28.39
25-454953	09/20/2024	BYU CONTINUING EDUCATION	01-5800		2,608.00
25-454954	09/20/2024	CITY OF NEVADA CITY	01-5540	388.00	
			01-5550	136.36	524.36
25-454955	09/20/2024	COMCAST	01-5930		230.82
25-454956	09/20/2024	DE LAGE LANDEN FINCL SRV INC	01-5600		290.80
25-454957	09/20/2024	GOLD MINER PEST CONTROL INC.	01-5800		225.00
25-454958	09/20/2024	HOLT BALLET CONSERVATORY	01-5800		62.80
25-454959	09/20/2024	INSTITUTE FOR EXCELLENCE/IN WR ITING	01-4300		705.49
25-454960	09/20/2024	JJR Enterprises FILE 2388	01-5600		124.13
25-454961	09/20/2024	MILLER, JESSICA J	01-5220		73.70
25-454962	09/20/2024	NEVADA CITY SCHOOL OF THE ARTS	01-4700		2,140.87
25-454963	09/20/2024	PACIFIC GAS & ELECTRIC COMPANY	01-5510	8.65	
			01-5520	172.71	181.36
25-454964	09/20/2024	PARAGON PEST CONTROL	01-5800		70.00
25-454965	09/20/2024	RAINBOW RESOURCE CENTER	01-4300		245.03
25-454966	09/20/2024	SOUTH YUBA CLUB INC.	01-5800		360.00
25-454967	09/20/2024	TEACHING TEXTBOOKS INC	01-4300	142.55	
			Unpaid Tax	11.02-	131.53
25-454968	09/20/2024	TRUCKEE-DONNER REC. & PARK DIST	01-5800		5,435.00 ✓
25-454969	09/20/2024	UC SCOUT	01-5800		798.00

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Checks Dated 09/01/2024 through 09/30/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
25-454970	09/20/2024	WASTE MANAGEMENT	01-5570		319.98
25-454971	09/20/2024	WAXIE SANITARY SUPPLY	01-4300		420.18
25-455304	09/27/2024	ALL ABOUT LEARNING PRESS INC	01-4300		1,752.22
25-455305	09/27/2024	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300		9,441.16 /
25-455306	09/27/2024	ANTHEM BLUE CROSS	01-9514		42,730.44 /
25-455307	09/27/2024	AT&T	01-5940		1,928.92
25-455308	09/27/2024	CANYON VIEW ASSEMBLY	01-5600		1,500.00
25-455309	09/27/2024	JJR Enterprises FILE 2388	01-5600		798.88
25-455310	09/27/2024	K&T MANAGEMENT	01-5600	2,024.00	
			01-5800	176.00	2,200.00
25-455311	09/27/2024	LEARNING WITHOUT TEARS	01-4300		34.26
25-455312	09/27/2024	LEXIA LEARNING SYSTEMS LLC	01-5800		344.67
25-455313	09/27/2024	MATH U SEE INC	01-4300	483.95	
			01-5800	45.00	528.95
25-455314	09/27/2024	MINERS HARMONY MUSIC STORE	01-5800		630.00
25-455315	09/27/2024	NEVADA CITY SCHOOL DISTRICT	01-5600		14,791.67 /
25-455316	09/27/2024	NEVADA COUNTY CHARTER SERVICES AUTHORITY	01-5100		198,383.24 /
25-455317	09/27/2024	OAK MEADOW	01-4300		858.27
25-455318	09/27/2024	PIONEER COMMERCE CENTER	01-5600	11,625.06	
			01-5800	4,093.33	15,718.39 /
25-455319	09/27/2024	RAINBOW RESOURCE CENTER	01-4300		1,428.21
25-455320	09/27/2024	SOUTH YUBA CLUB INC.	01-5800		360.00
25-455321	09/27/2024	SOUTHWEST GAS CORPORATION	01-5510		27.77
25-455322	09/27/2024	SPD MARKET- NEVADA CITY	01-4300	208.98	
			01-4700	10.84	219.82
25-455323	09/27/2024	TEACHING TEXTBOOKS INC	01-5800		72.95
25-455324	09/27/2024	VISTA HIGHER LEARNING	01-5800		235.99
25-455325	09/27/2024	YESHIVA DERECH HATORAH	01-4300	764.09	
			Unpaid Tax	62.29-	701.80
25-455326	09/27/2024	ZANER-BLOSER	01-4300		390.62
Total Number of Checks			93		<u><u>401,205.33</u></u>

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	FOREST CHARTER	93	401,534.75
	Total Number of Checks	93	401,534.75
	Less Unpaid Tax Liability		329.42-
	Net (Check Amount)		<u><u>401,205.33</u></u>

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.



Forest Charter School

Board Member Roles & Responsibilities

Supporting the Mission Vs. Management

- Understand and Support Mission
- Use mission as a guide for organizational Planning, decision making, etc.
- Use as a lens to assess if programs are consistent with the mission
- Ensure FCS is not drifting away from its original purpose

FCS Mission

Forest Charter School commits to nurturing the love of learning within our school community. Our dedicated staff pledges to provide an environment of educational excellence that honors the student's individual learning style. Through positive collaboration between students, parents, and educators, Forest Charter School supports each student's educational goals by offering personalized options in the selection and implementation of curriculum to prepare them for future success.

Approve and Monitor Schoolwide Action Plan/LCAP

- Approve Schoolwide Action Plan/LCAP
- Monitor progress in achieving Goals and Actions

Review and Approve FCS Finances & Budget

- Review, Approve, and Monitor FCS Budget
- Ensure an independent, qualified audit
- Ensure FCS has adequate insurance
- Ensure the board has training to be effective stewards of public funds

Supervise FCS Executive Director

- Approve Executive Director's Job Description
- Provide Feedback on performance
- Provide written Review with goals each year
- Select an Executive Director when necessary

Additional Board Responsibilities

- Attend and prepare for board meetings
- Help orient new board members
- Inform the board of any possible conflicts of interest, whether real or perceived
- Act as board representatives for the appeal process as needed
- Serve as ambassadors, advocates, and community representatives of the school

Questions?





Budget Overview

Budget Related Acronyms & Terminology

LCFF - Local Control Funding Formula

CDE - California Department of Education

ADA - Average Daily Attendance

MYP - Multi-Year Projections

EPA - Education Protection Act

OB - Original Budget (AKA Adopted Budget)

BFB - Beginning Fund Balance

EFB - Ending Fund Balance

AMIM - Arts, Music, & Instructional Materials Discretionary Block Grant

LREBG - Learning Recovery Emergency Block Grant

EEF - Educator Effectiveness Block Grant

UPK - Universal Pre-Kindergarten Block Grant

Budget Timeline



June

**Original
Budget (OB)
for next fiscal
year due by
6/15**

September

**PY Unaudited
Actuals due
by 9/15**

**Adopted
Revisions, if
applicable,
due by 9/15**

December

**First Interim
Budget due by
12/15**

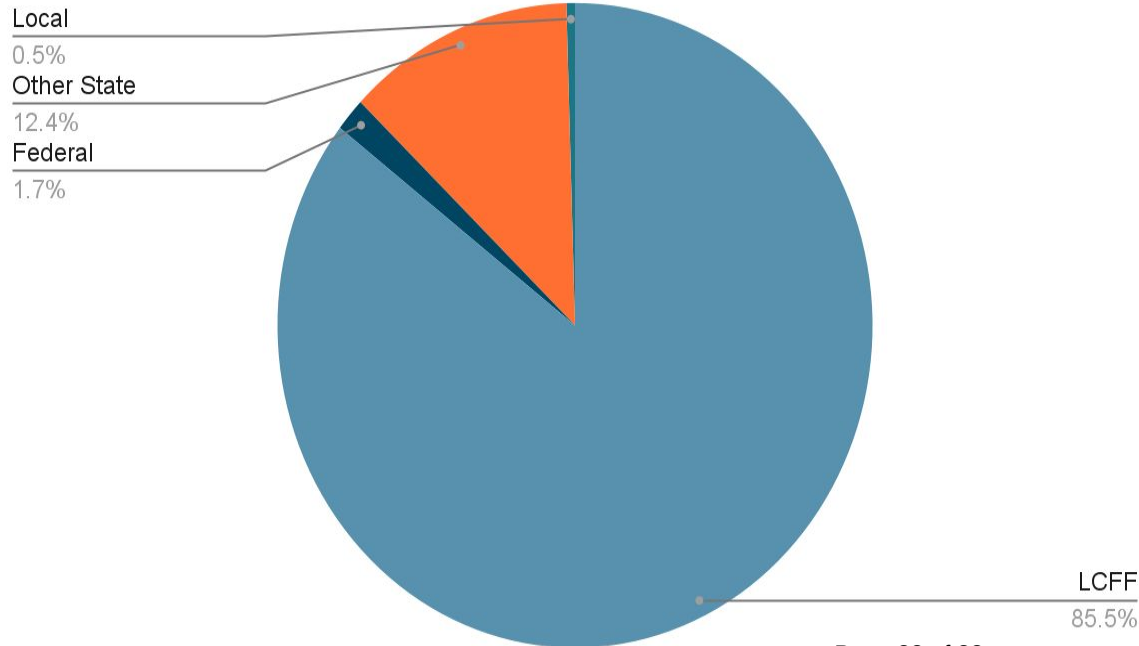
**PY Audit
Report due by
12/15**

March

**Second
Interim
Budget due by
3/15**

Revenue Sources

Revenue Sources



LCFF

***State aid, In-Lieu Property Tax, EPA**
\$10,133,425

Federal

***Special Education**
\$198,980

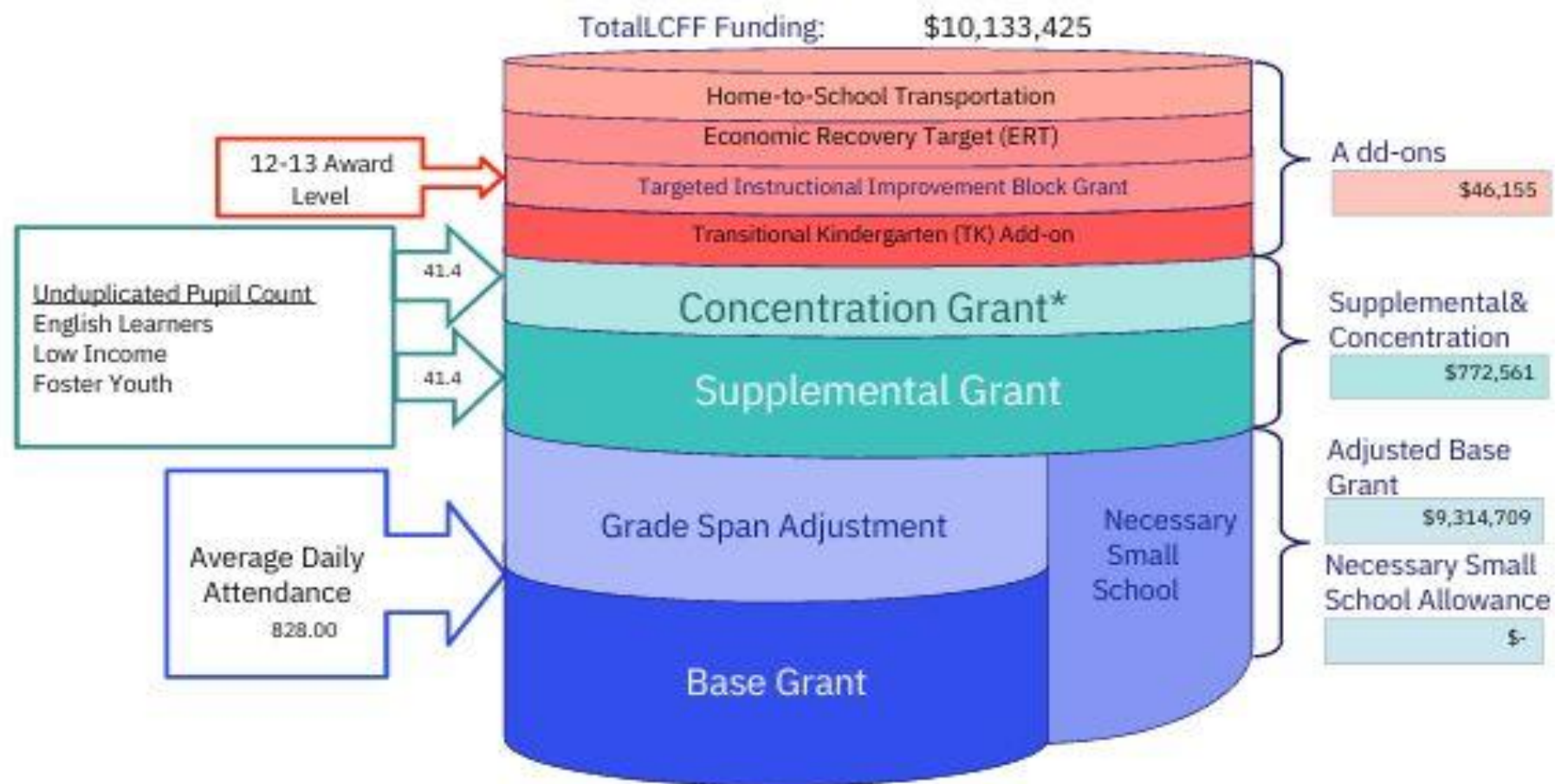
Other State

***Grant funding, lottery, special education**
\$1,464,815

Local

***Donations, interest**
\$55,000

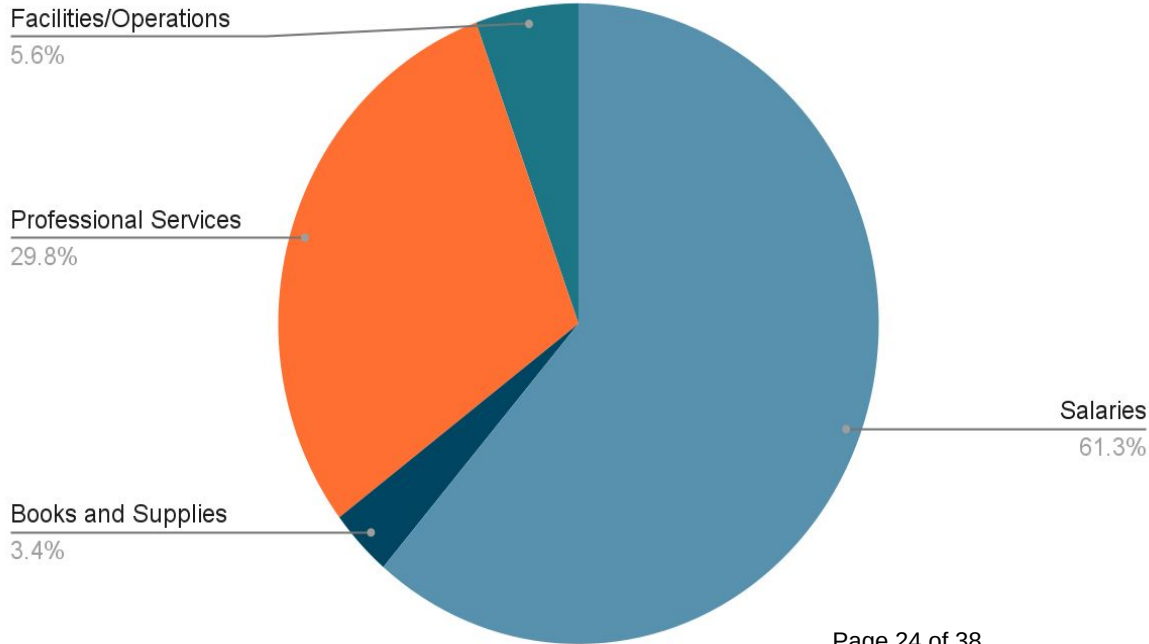
Based on 24/25 OB



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Expenditure Categories

Expenditures



Salaries:

***Certificated, Classified, and benefits**
\$7,108,682

Books and Supplies
\$394,847

Professional Services
***Special education, tutors, advertising, attorneys, etc.**
\$3,455,738

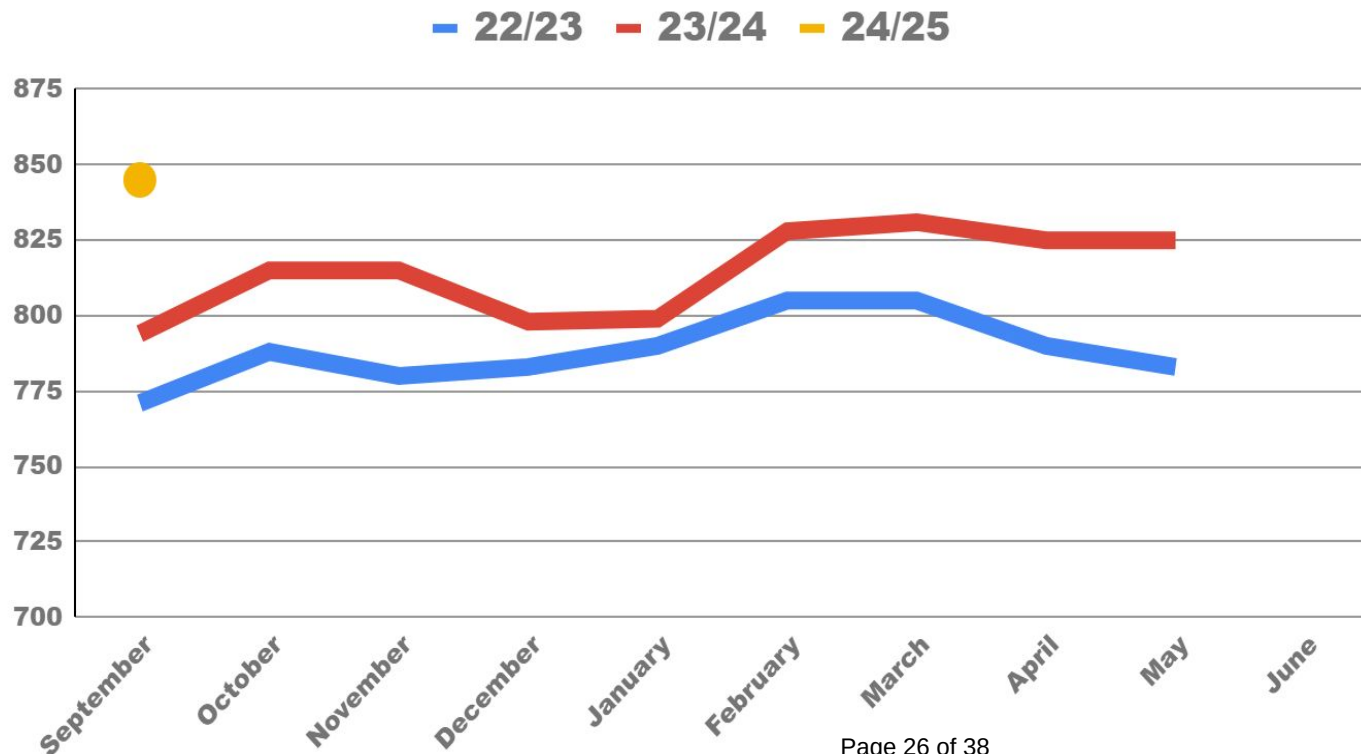
Facilities/Operations
***Rent, insurance, utilities, etc.**
\$644,000

Based on 24/25 OB

Budget Documents

1. Enrollment Analysis (monthly)
2. Financial Activity Report (monthly)
3. Cashflow (monthly)
4. Multi-Year Projections (OB, 1st, 2nd)
5. Narrative (OB, 1st, 2nd)

Enrollment Analysis



Shows the enrollment trends for the two prior years and the current year. Updated at each Learning Period.

Financial Activity Report

FOREST CHARTER SCHOOL FY 24-25

		Fiscal Year 2024/25 Through August 2024		
Object	Description	Adopted Budget	Revenue	% Rcvd
Total Year To Date Revenues		11,852,234.00	307,706.00	3%
Object	Description	Adopted Budget	Actual	% Used
Total Certificated Salaries		4,276,967.00	265,631.1	6%
Total Classified Salaries		1,017,440.00		11%
Total Employee Benefits		1,814,275.00	0	7%
Books and Supplies			12,989.4	
430	MATERIALS AND SUPPLIES	371,847.00	125,505.7	8
0	NON CAPITALIZED EQUIPMENT	8,000.00	31,460.64	%
440	FOOD	15,000.00	7 0.00	0
0	Total Books and Supplies	394,847.00	31,766.64	0
470				2
Services and Other Operating Expenditures				%
510	SUBAGREEMENTS FOR SERVICES	2,380,603.00	396,766.48	18%
0	CONFERENCE MILEAGE	11,000.00	225.00	2%
521	REIMBURSEMENT DUES AND	6,000.00	0.00	0%
0	MEMBERSHIPS INSURANCE GAS	20,000.00	0.00	0%
522	HEATING/FUEL ELECTRICITY WATER	75,000.00	34,491.87	46%
0	SEWER GARBAGE	13,500.00	72.07	1%
530	RENT,LEASES,REPAIRS/NON CAP	30,000.00	2,652.01	9%
0	PROF/CONSUL/SVCS/OP EXPENSE	6,500.00	892.92	14%
540	ADVERTISING LEGAL FEES DATA	1,000.00	136.36	14%
0	PROCESSING SERVICES	5,500.00	639.96	12%
551	FINGERPRINTING OVERSIGHT	435,000.00	61,449.71	14%
0	BUSINESS SERVICES	756,525.00	75,979.77	10%
552	POSTAGE/SHIPPING (OUT)	5,000.00	0.00	0%
0	TELEPHONE INTERNET	35,000.00	2,725.00	8%
554		75,000.00	0.00	0%
0		1,000.00	0.00	0%
555		101,305.00	0.00	0%
0		101,305.00	0.00	0%
557		5,000.00	0.00	0%
0		35,000.00	2,958.69	8%
560		500	2350.19	470%
0	Total Services and Other Operating Expenditures	4,099,738.00	581,340.03	14%
580				
0	Total Year To Date Expenditures	11,603,267.00	1,117,232.77	10%

Details updated budget vs actuals for revenue and expenses.

Compare percentage spent vs percentage of the year complete for a rough idea of overall trajectory.

Flag any obvious overages, and look at the bottom line.

Cashflow

CASH FLOW REPORT

District: Forest Charter School
FISCAL YEAR: 2024-25
REPORT PERIOD: Adopted Budget

Date actuals are posted through:

		July	August	September	October	November	December	January	February	March	April	May	June	Total Cash	Current Year Actual	STIS On-Behalf / Other Non-Cash	Total Activity	Current Budget	
BEGINNING CASH BALANCE / BFB		1,987,234	1,840,872	1,195,372	1,184,251	1,767,646	2,325,316	4,101,953	4,659,623	5,256,352	5,684,432	6,271,534	6,901,558					1,987,234	
RECEIPTS																			
Principal Appor. ement	8011-8019	273,593	273,593	894,690	499,228	499,228	1,276,203	499,228	499,228		499,228	499,228	2,228,409	6,951,854	1,703,021	0	8,654,875	8,654,875	
Property Taxes	8020-8099						969,638			369,638				1,478,823	323	0	1,478,550	1,478,550	
Federal - State - Local	8100-8199	30,862	30,862	55,550	42,183	42,183	42,183	42,183	51,810	42,183	42,183	42,183	226,767	691,132	134,845	0	825,977	825,977	
Interfund Transfers In	8300-8399	3,251	3,251	5,851	30,860	5,135	77,489	5,135	34,567	5,135	34,567	77,489	224,063	506,796	-142,087	394,630	750,339	750,339	
All Other	8600-8799	0	0	322	11,124	11,124	11,124	11,124	11,124	11,124	11,124	11,124	64,289	153,613	-20,120	0	133,495	133,495	
TOTAL RECEIPTS	8910-8929													0	0	0	0	0	
	8930-8979	307,706	307,706	956,413	583,395	557,670	1,776,657	557,670	596,729	428,080	587,102	630,024	2,493,136	9,782,268	1,675,356	394,630	11,852,254	11,852,254	
DISBURSEMENTS																		Budget	
Cert Salaries	1000-1999	55,334	210,297	400,844	400,844	400,844	400,844	400,844	400,844	400,844	400,844	400,844	400,844				4,274,072	4,276,967	
Actual Cert Salaries		55,334	210,297	392,592															
Classified Salaries	2000-2999	43,748	69,242	90,972	90,972	90,972	90,972	90,972	90,972	90,972	90,972	90,972	90,972				1,022,709	1,017,440	
Actual Classified Salaries		43,748	69,242	95,697															
Employee Benefits	3000-3999	34,552	90,954	129,911	129,911	129,911	129,911	129,911	129,911	129,911	129,911	129,911	129,911			394,630	1,819,246	1,814,275	
Actual Employee Benefits		34,552	90,954	146,608															
Books/Supplies	4000-4999	1,138	36,472	67,521	40,000	25,000	20,000	15,000	35,000	34,000	45,000	25,000	54,367				425,962	394,847	
Actual Books/Supplies		533,535	295,022	479,151															
Services	5000-5999	533,535	295,022	301,980	159,603	103,250	547,782	308,983	296,526	300,891	296,497	345,682	555,855				4,222,776	4,099,738	
Actual Services																			
Capital Outlay	6000-6999																	0	
Other Outlay	7000-7499																	0	
Interfund Transfers Out	7500-7629																	0	
All Other Uses	7600-7629																	0	
Budgeted Disbursements	7630-7699																	0	
ACTUAL DISBURSEMENTS		668,30	701,39	1,195,87	821,330	749,977	1,189,599	945,710	953,253	956,618	963,224	992,409	1,231,930					0	
		668,30	701,39	1,044,41										0	0	0	394,630	11,766,766	11,603,267
ASSET/LIABILITY TRANSACTIONS																			
Revolving Cash - Cash	9130 9140																		
Awaiting Deposits	9100-9199																		
Accounts Receivable Due	9110 9120		19,166																
From Other Funds/Stores	9130 9130																		
Prepaid Expenditures-PY	9140																		
Prepaid Expenditures-CY		305,655		10,696															
Other Current Assets																			
TOTAL ASSETS																			
		305,655	19,166	10,696	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Accounts Payable-PY	9500-9599	-91,416	-270,381	26,182															
Accounts Payable-CY	9500-9599													-335,615	335,615	0	0	0	
Use Tax Payable-PY	9508 9508													0	0	0	0	0	
Use Tax Payable-CY	9510 9540													0	0	0	0	0	
Due to Other Funds	9550 9550													0	0	0	0	0	
Current Loan (TRANS)	9910													0	0	0	0	0	
Deferred Revenue-PY														0	0	0	0	0	
Deferred Revenue-CY														0	0	0	0	0	
Suspense Clearing														0	0	0	0	0	
TOTAL LIABILITIES														-335,615	335,615	0	0	0	
		-91,416	-270,381	26,182	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL INCREASE (DECREASE)		-146,362	-645,500	-11,121	583,395	557,670	1,776,657	557,670	596,729	428,080	587,102	630,024	2,493,136					2,236,201	
ENDING CASH BALANCE		1,840,872	1,195,372	1,184,251	1,767,646	2,325,316	4,101,953	4,659,623	5,256,352	5,684,432	6,271,534	6,901,558	9,394,694					248,967	

Cashflow

CASH FLOW REPORT

District Forest Charter School
FISCAL YEAR: 2024-25
REPORT PERIOD: Adopted Budget

		July	August	September	October	November	December
BEGINNING CASH BALANCE / BFB		1,987,234	1,840,872	1,195,372	1,184,251	1,767,646	2,325,316
RECEIPTS							
Principal Apportionment	8011-8019	273,593	273,593	894,690	499,228	499,228	1,276,203
Property Taxes	8020-8099						369,638
Federal State Local	8100-8299	30,862	30,862	55,550	42,183	42,183	42,183
Interfund Transfers In	8300-8599	3,251	3,251	5,851	30,860	5,135	77,489
All Other	8600-8799	0	0	322	11,124	11,124	11,124
TOTAL RECEIPTS	8910-8929						
	8930-8979						
		307,706	307,706	956,413	583,395	557,670	1,776,637
DISBURSEMENTS							
Cert Salaries	1000-1999	55,334	210,297	400,844	400,844	400,844	400,844
Actual Cert Salaries		55,334	210,297	392,592			
Classified Salaries	2000-2999	43,748	69,242	90,972	90,972	90,972	90,972
Actual Classified Salaries		43,748	69,242	96,697			
Employee Benefits	3000-3999	34,552	90,954	129,911	129,911	129,911	129,911
Actual Employee Benefits		34,552	90,954	145,623			
Books/Supplies	4000-4999	1,138	36,477	95,000	40,000	25,000	20,000
Actual Books/Supplies		1,138	36,477	67,521			
Services	5000-5999	533,535	295,022	479,151	159,603	103,250	547,782
Actual Services		533,535	295,022	301,980			
Capital Outlay	6000-6599						
Other Outlay	7000-7499						
Interfund Transfers Out	7600-7629						
All Other Uses	7630-7699						
Budgeted Disbursements		668,30	701,991	1,195,878	821,330	749,977	1,189,509
ACTUAL DISBURSEMENTS		668,30	701,991	1,004,412	0	0	0
		668,30					
ASSET/LIABILITY TRANSACTIONS							
Revolving Cash	9130 9140						
Accounts Payable	9200-9299						
Due From Other Funds	9310 9320		19,166				
Stores Prepaid	9330 9330						
Expenditures-PY Prepaid	9340						
Expenditures-CY Other		305,655		10,696			
Current Assets							
ASSETS		305,655	19,166	10,696	0	0	0
Accounts Payable-PY	9500-9599	-91,416	-270,381	26,182			
Accounts Payable-CY	9500-9599						
Use Tax Payable-PY	9508 9508						
Use Tax Payable-CY	9610 9640						
Due to Other Funds	9650 9650						
Current Loan (TRANS)	9910						
Deferred Revenue-PY							
Deferred Revenue-CY							
suspense Clearing							
TOTAL LIABILITIES		-91,416	-270,381	26,182	0	0	0
TOTAL INCREASE (DECREASE)		-146,362	-645,500	-11,211	583,395	557,670	1,776,637
ENDING CASH BALANCE		1,840,872	1,195,372	1,184,251	1,767,646	2,325,316	4,101,953

Look at budget vs actuals, total increase/decrease, and ending cash balance.

Multi-Year Projections

Forest Charter School 2024-25 OB	C	B	C	F
	2nd Interim Revised Budget 2023-2024	Adopted 2024-25	Year 2 2025-26	Year 3 2026-27
Estimated COLA	2,137	2,137	2,137	3,08
ENR COLMEN T	810	850	850	
ADA	791	828	828	828
%	98%	97%	97%	
REVENUE	5,432,515	5,546,973	5,746,560	5,969,754
LCFF Adjustment				
Prop 30 EPA	2,684,576	3,107,902	3,198,963	3,297,493
In-Lieu Property Taxes	1,479,196	1,478,550	1,478,550	1,478,550
Total LCFF	9,596,287	10,133,425	10,424,073	10,745,797
SELPA - Federal (3310) RESTRICTED	142,494	198,980	200,000	200,000
SELPA - State (6500) RESTRICTED	580,335	584,687	595,000	600,000
Mental Health (6546) RESTRICTED	60,996	61,625	62,500	63,000
AMP Federal Grant				
Mandate Block Grant	24,805	25,725	26,000	26,500
State Lottery (1100)	139,358	144,708	150,000	155,000
State Lottery (6300) RESTRICTED	56,688	58,864	60,000	65,000
STRS/PERS on Behalf (7690) RESTRICTED	348,657	394,630	394,630	394,630
Local - donations	40,332	40,332	40,000	40,000
Local - Interest	27,901	20,000	27,500	27,500
SPED (3327)	8,915	9,627	10,000	10,000
Educator Effectiveness Block Grant	23,904	52,264	0	0
ESSEI III - 3213 - 3215	36,804	0	0	0
ELO - 3216-3219	75,553	0	0	0
Ethnic Studies BG	0	0	0	0
A-G Grant (7412 & 7413)	1,454	7,000	28,486	0
Learning Recovery BG (7435)	0	0	0	0
Arts, Music, and Instruction BG (6762)	225,575	0	0	0
UPK Grant (6053)	36,425	14,521	0	0
Learning Loss (6537)	0	0	0	0
Prop 28	111,176	111,176	111,176	111,176
Total Revenue	11,537,660	11,852,232	12,129,365	12,438,603
EXPENDITURES				
Personnel Costs				
Certificated Salaries	4,076,604	4,276,967	4,448,046	4,625,968
Classified Salaries	1,029,008	1,017,148	1,007,340	1,007,340
Benef its	1,867,334	1,814,275	1,886,846	1,962,320
Total Personnel Costs	6,972,946	7,108,682	7,339,229	7,688,750
Exp end itures				
Materials & Supplies	379,297	386,847	390,000	392,000
Non Capitalized Equipment	12,500	8,000	8,000	8,000
Total Books and Supplies (4000)	391,797	394,847	398,000	400,000
Other Operating Expenses (5000)				
SubAgreements for Services 5100	2,096,715	2,380,603	2,452,021	2,525,582
Travel and Conferences 5200	16,500	17,000	17,000	17,000
Dues and Memberships 5300	20,000	20,000	20,000	20,000
Insurance 5400	75,000	80,000	85,000	85,000
Operations& Housekeeping 5500	54,000	56,500	58,000	60,000
Rent, Leases, Repairs, Non Cap IM 5600	455,000	445,000	445,000	455,000
Prof/Consul/Svcs& Oper Expense 5800	1,170,827	1,075,135	1,080,000	1,100,000
Communications 5900	105,500	40,500	45,000	47,500
Bldgs and Improve 6200				
Excess Program Costs 7100				
Total Program Costs	4,375,339	4,494,685	4,583,021	4,698,082
Total Expenses	11,348,285	11,603,277	11,976,070	12,386,832
Net Increase/Decrease	3,089,375	2,248,955	1,153,295	1,051,771
Beginning Balance	3,089,375	3,089,375	3,089,375	3,089,375
Ending Balance	3,193,774	3,455,032	3,608,347	3,660,147
Revolving/Clearing				
Required Reserve				
SPED Reserve	1,361,794	1,392,392	1,437,126	1,486,420
Tech Reserve	580,163	580,163	598,803	619,342
Tech Rotation	100,000	100,000	125,000	150,000
Tech Upgrade	35,000	35,000	35,000	50,000
Playground/Equipment Upgrade	50,000	50,000	50,000	50,000
Restricted Block Grants	860,301	830,392	630,392	343,560
Facility Upgrades	75,000	75,000	75,000	75,000
Building Project Reserve	100,000	300,000	300,000	300,000
Unappropriated Fund Balance	41,664	89,484	304,426	508,196

Charter Council Approved:

NOTES:

Restricted Block Grants - LRBG (7435) \$354,223.34, Ethnic Studies (7810) \$7,772, and AMIBG (6762) \$468,397

Unearned Revenue = UPK (6053) \$14,521 and EEBG (6266) \$52,264.01, A-G (7412-7413) \$35,485.43

0% COLA increase in year 1, 2% COLA increase for salaries in years 2 and 3

12% reserve, 5% SPED reserve in all years

2023-24 P2 ending enrollment 832

Only updated at adopted and interims, the MYP shows the most recent prior year budget (for comparison purposes), current year projected budget, and a two year projection.

Look for any big changes between years, and the ending balance.

Narrative

Forest Charter School

Budget Narrative and Assumptions
2024-2025 Adopted Budget
Board Approved: June 11, 2024

Summary

On May 10, 2024, Governor Gavin Newsom released the May Revision to the proposed state budget for 2024-25. While LEAs and other planning agencies rely on the May Revision for budgeting and planning guidance, this year's information was sparse and confusing. Subsequent reports have brought more light to the proposed budget, including a list of line-item reductions, cuts, programmatic changes, trailer bill language, and property tax estimates.

Governor Newsom continues to work to shield K-14 education from ongoing programmatic cuts by taking a large withdrawal to the Prop 98 Rainy Day Fund (bringing the balance down to \$0), and an accrual and accounting change dubbed by the LAO as the "Proposition 98 Funding Maneuver." This controversial funding maneuver is to address the fact that the state appropriated billions of dollars for K-14 education in the 2022-23 fiscal year that was above-and-beyond the minimum funding floor mandated by the California Constitution due to unknown income tax revenue (due to COVID delays). The funding maneuver would basically take an \$8.8-billion-dollar loan out from the State to be repaid beginning in 2025-26. Education funding advocates are concerned that doing this would deflate the Prop 98 minimum funding guarantee, and impact future LCFF funding. Several alternative options are currently being discussed by advocates and the legislature, and we will continue to monitor the impacts for Forest Charter School.

The Governor noted the risks of the proposed budget, including the federal government tightening its economic policies, underperformance of the stock market, and the volatility of California's progressive tax structure and its reliance on a small group of high-income taxpayers. However, he maintains that the State is not going into a recession and projects that the US economy will grow, and stock markets will continue to perform well.

The May Revision fully funds the statutory COLA of 1.07% for the LCFF, which is greater than the January estimate of 0.76%, but significantly lower than the estimate of 3.94% from the 2023-24 Enacted Budget, and base grants increase in the 9-12 grade span to recognize the costs of implementing Career Technical Education (CTE) and an increase to the TK grade to meet program requirements.

Fiscal solvency continues to be our priority. Monitoring cash flow is crucial, as well as developing multiple budget assumptions, including best and worst-case scenarios for multiyear projections. Forest Charter School will continue to budget thoughtfully and responsibly, with input from our County Office of Education, our Governing Board, and our staff.

Presented at adopted
and interims, the
Narrative tells the story of
the budget and outlines
key components.

Ending Fund Balance

Beginning Balance		3,060,756		1,987,234
Audit Adjustment				
Ending Balance		3,193,774		2,505,027
Revolving/Clearing		2,600		2,600
Required Reserve		1,361,794		1,347,869
SPED Reserve		567,414		561,612
Tech Rotation		100,000		100,000
Tech Upgrade		35,000		35,000
Playground/Equipment Upgrade		50,000		50,000
Restricted Block Grants		860,301		7,772
Facility Upgrades		75,000		75,000
Building Project Reserve		100,000		100,000
Unappropriated Fund Balance		41,664		225,174
Charter Council Approved:				
NOTES:				
*Restricted Block Grants - Ethnic Studies (7810) \$7,772				
*Unearned Revenue = UPK (6053) \$53,296.68, EEBG (6266) \$105,138.66, A-G (7412-7413) \$42,475.23, LRBG (7435) \$394,213.15, AMIM (6762) \$468,396.90 = \$1,063,520.82				
*12% reserve, 5% SPED reserve in all years				
*restricted block grants moved to Unearned Revenue per the auditor.				

Designated Funds: Funds that are committed (through board approval) for a specific purpose. Includes tech rotation and upgrade, playground and facilities upgrades, and building project reserves.

Restricted Funds: Funds that are restricted to use for a specific purpose. Includes Ethnic Studies Block Grant.

Required Reserves: Reserves for Economic Uncertainties (4% required, we have 12%) and for Special Education (4% required, we have 5%).

Undesignated Balance: These are funds that have not been designated for a specific use or purpose and have not been categorized as restricted, committed or assigned.

Unearned Revenue

Facility Upgrades		75,000		75,000
Building Project Reserve		100,000		100,000
Unappropriated Fund Balance		41,664		225,174
Charter Council Approved:				
NOTES:				
*Restricted Block Grants - Ethnic Studies (7810) \$7,772				
*Unearned Revenue = UPK (6053) \$53,296.68, EEBG (6266) \$105,138.66, A-G (7412-7413) \$42,475.23, LRBG (7435) \$394,213.15, AMIM (6762) \$468,396.90 = \$1,063,520.82				
*12% reserve, 5% SPED reserve in all years				
*restricted block grants moved to Unearned Revenue per the auditor.				

Unearned Revenue, also known as Deferred Revenue, is money that we have received in advance for services that we have not yet offered. It's a liability, and are sitting in a liability account, because FCS has an obligation to provide the services based on the grant requirements. As we spend these funds, these unearned revenue accounts will go down, and will hit our books as revenue and expense at the same time.



Any Questions?

FOREST CHARTER SCHOOL FY 24-25

Fiscal Year 2024/25 Through 10/03/24				
Object	Description	Adopted Budget	Revenue	% Rcvd
Total Year To Date Revenues		11,852,234.00	1,571,825.00	13%
Object	Description	Adopted Budget	Actual	% Used
Total Certificated Salaries		4,276,967.00	658,222.93	15%
Total Classified Salaries		1,017,440.00	209,686.22	21%
Total Employee Benefits		1,814,275.00	271,128.30	15%
Books and Supplies				
4300	MATERIALS AND SUPPLIES	371,847.00	102,219.45	27%
4400	NON CAPITALIZED EQUIPMENT	8,000.00	0.00	0%
4700	FOOD	15,000.00	2,916.83	19%
Total Books and Supplies		394,847.00	105,136.28	27%
Services and Other Operating Expenditures				
5100	SUBAGREEMENTS FOR SERVICES	2,380,603.00	804,229.45	34%
5210	CONFERENCE	11,000.00	700.75	6%
5220	MILEAGE REIMBURSEMENT	6,000.00	176.88	3%
5300	DUES AND MEMBERSHIPS	20,000.00	1,740.00	9%
5400	INSURANCE	75,000.00	39,656.87	53% ✓
5510	GAS HEATING/FUEL	13,500.00	148.05	1%
5520	ELECTRICITY	30,000.00	5,507.66	18%
5540	WATER	6,500.00	1,399.14	22%
5550	SEWER	1,000.00	272.72	27%
5570	GARBAGE	5,500.00	959.94	17%
5600	RENT,LEASES,REPAIRS/NON CAP	435,000.00	122,912.87	28%
5800	PROF/CONSUL/SVCS/OP EXPENSE	756,525.00	128,986.74	17%
5801	ADVERTISING	5,000.00	0.00	0%
5802	LEGAL FEES	35,000.00	4,466.91	13%
5806	DATA PROCESSING SERVICES	75,000.00	9,920.98	13%
5840	FINGERPRINTING	1,000.00	79.00	8%
5850	OVERSIGHT	101,305.00	0.00	0%
5852	BUSINESS SERVICES	101,305.00	0.00	0%
5920	POSTAGE/SHIPPING (OUT)	5,000.00	1,080.53	22%
5930	TELEPHONE	35,000.00	3,796.05	11%
5940	INTERNET	500	4502.45	900% ✓
Total Services and Other Operating Expenditures		4,099,738.00	1,130,536.99	28%
Total Year To Date Expenditures		11,603,267.00	2,374,710.72	20%

Generated for Tita Fowler (TFOWLER), Oct 3, 2024



Section: 600

Policy: 005

FCS Council Approved: August, 2006

Revised Council Approved: October 8, 2024

Minimum/ Maximum Credit Policy (20/45 ~~40~~ Rule)

Rationale

- We do not rely solely on seat time when calculating units. Rather, we consider the amount and content of material covered and learned.
- Consequently, Forest Charter School must designate what constitutes a full time student.

Policy

- The minimum number of Forest Charter School units in which a student must be enrolled is 20 units.
- Further, students may not exceed 45 ~~40~~ units per semester unless that student receives permission from the Academic Dean or designee ~~High School Review Board~~.
- Forest Charter students enrolled at Sierra College need to pay particular attention to the 45 ~~40~~-unit limit.



Section: 600

Policy: 007

FCS Council Approved: August, 2006

Taking Concurrent Classes Policy

Rationale

Forest Charter School believes that better learning occurs when the knowledge and skills learned in one class builds to the next class. In order to support this philosophy, Forest Charter School has adopted the following policy.

Policy

- Students are not allowed to take classes in the same subject concurrently.
- For example, a student may not take Algebra 1 and Geometry during the same semester.
- However, if the student wishes to apply for an exception, he or she must petition the High School Review Board.

Forest Charter School

Classified Aide Salary Schedule - Hourly

2024-2025

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

Job Classifications

A Health and Safety Aide

Additional \$1 per hour for toileting duty (as assigned)

Board Approvals/Revisions

Approved: 8/28/14

Approved: 5/26/15

Approved: 4/19/16

Approved: 8/23/16

Approved: 9/20/16

Approved: 8/22/17

Approved: 4/17/18 2.5% annual increase

Approved: 10/15/19 3% annual increase

Approved: 3% increase

Approved 6% increase

Approved 6% increase

Approved: 4/16/24

Effective: 7/1/24