

Forest Charter School

470 Searls Avenue
Nevada City, CA 95959

Monthly Charter Council Meeting Agenda

December 9, 2025

5:05 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 Makala Clinton Parent Representative Amea Medeiros, Parent Representative Gabriella Stockdale, 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 December 9, 2025, Meeting Agenda
 - B. November 14, 2025, Charter Council Meeting Minutes (page 4)
 - C. Contracts (December) (page 8)
 - D. Warrants (November) (page 9)

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: Ethics Training for the Board—Peter Sagebiel

Peter will check in with the Board on the assigned Ethics Training.

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

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

7. Information: 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 a review of 2025 CAASPP scores, Dashboard results, and the next i-Ready assessment window.

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

B.J. will discuss the 9th-grade Math placement checkpoint to ensure proper Math placement.

10. Information: 2025/26 Budget and Cash Flow—Meshawn Simmons

(page 13)

Meshawn will update the Council on the 2025/26 Budget items.

Action Items:

11. Action: 2025/26 Cash Flow and First Interim Budget—Meshawn Simmons

(page 14)

- Should the Council approve the 2025/26 Cash Flow, 1st Interim Budget, and Multi-Year Projections?

12. Action: 2024/25 Forest Charter School Audit—Meshawn Simmons

(page 58)

- Should the Council accept the 2024/25 Forest Charter School audit report?

13. Action: Forest Charter School Mid-year LCAP—Peter Sagebiel

(page 92)

- Should the Council approve the Forest Charter School 2025-26 mid-year LCAP?

14. Action: 25/26 HSA (Health Savings Account) Contribution--Meshawn Simmons

- Should the Council approve a one-time HSA contribution?

15. Director's Update--Peter Sagebiel

- Political Update
- Charter Renewal
- Staff Appreciation Luncheon
- Mid-Year Check-ins
- Other

16. Future Agenda Items

- i-Ready Trends and Comparisons (subgroups)
- Prop 28 (January)

17. Information: Reminder of Future Meetings

2026: 1/13, 2/10, 3/10, 4/21, 5/12, 6/9*, 6/9****

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

18. Action: Adjourn

Forest Charter School

Monthly Charter Council Meeting Minutes – November 4, 2025

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
Makala Clinton, Parent Representative
Gabriella Stockdale, Parent Representative
Amea Medeiros, Parent Representative
Tita Fowler, Secretary

Minutes

Present: Peter Sagebiel, Meshawn Simmons, Dawn Anthney, Amber Baker, Makala Clinton, Janice Eggers, Tita Fowler, B.J. Hatcher, Amea Medeiros, Scott Namanny (Foresthill), David Stanger, Gabriella Stockdale, Christine Sween, Mallory Airey (Auburn), **Absent:** Katy Baggett

- 1. Call to Order: 5:01 pm**
- 2. Roll Call:** Peter Sagebiel, Meshawn Simmons, Dawn Anthney, Amber Baker, Makala Clinton, Janice Eggers, Tita Fowler, B.J. Hatcher, Amea Medeiros, Scott Namanny (Foresthill), David Stanger, Gabriella Stockdale, Christine Sween, Mallory Airey (Auburn)
- 3. Information/Action: A, B, C, and D may be considered for Consent Agenda—Meshawn Simmons**

The November 4, 2025, Regular Meeting Charter Council Agenda, as well as the October 14, 2025, Regular Meeting Minutes, Contracts, and Warrants, were presented for approval.

Amber Baker made a motion to approve the Consent Agenda. Amea Medeiros seconded—all ayes.

Ayes: Amber Baker, Makala Clinton, Amea Medeiros, Gabriella Stockdale, Dan Thiem

Nays: None

4. Discussion: Other

None.

Information/Discussion Items:

5. Information: Ethics Training for the Board—Peter Sagebiel, Dan Thiem

All voting members have completed training, and non-voting members have been assigned training to be completed by mid-November.

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

Dawn, Janice, and Christine provided learning center updates, which included each learning center's creative and exciting Halloween activities and spooky study units. Janice did an amazing job of keeping the Truckee campus running by utilizing alternative office locations for services! IS students from all campuses were highlighted, including a Truckee student who just filmed a freestyle skiing movie, a Foresthill student who has a mission to keep the campus free of trash and has biked with her family for 100 straight days, and a Nevada City high schooler who arrived struggling and hating school and is now thriving and looking forward to college opportunities.

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

Official CAASPP scores will be available next week, and results will be shared during the December meeting.

8. Information: Local Control Accountability Plan (LCAP)—Peter Sagebiel

The administration is continuing to work on gathering LCAP data and preparing the Mid-Year LCAP approval in January.

9. Information: 2025/26 Budget and Cash Flow—Meshawn Simmons

Meshawn reviewed the 2025/26 enrollment analysis, budget, cash flow, and financial activity with the Council. Everything is on track, and any necessary changes will be made at the first interim and brought for approval during the December meeting.

Action Items:

10. Action: 25/26 Forest Charter School Salary Schedules—Peter Sagebiel and Meshawn Simmons

Meshawn presented the revised 25/26 Forest Charter School Salary Schedules for approval.

Amber Baker made a motion to approve the revised 25/26 Forest Charter School Salary Schedules. Gabriella Stockdale seconded the motion. Amee Medeiros abstained—all others ayes (Baker, Clinton, Stockdale, Thiem).

11. Action: 403(b) Third Party Administrator Change--Meshawn Simmons

The 403(b) Third-Party Administrator (TPA) change from Envoy Plan Services to SchoolsFirst Plan Administration (an affiliate of SchoolsFirst Federal Credit Union) was presented for approval

Makala Clinton made a motion to approve the 403(b) Third-Party Administrator (TPA) change from Envoy Plan Services to SchoolsFirst Plan Administration (an affiliate of SchoolsFirst Federal Credit Union) Gabriella Stockdale seconded.

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

Nays: None

12. Action: Forest Charter School Field Trip Policy--Meshawn Simmons

Forest Charter School Field Trip Policy was not presented for approval. Will be brought for approval at a future meeting.

13. Director's Update--Peter Sagebiel

- Political Updates - SCSA and SSDA (Small School Districts' Administration. Scott Lay asked Peter to serve on the state ACSA Board.
- Special Education Percentages - overall SPED enrollment is 16.9% (a little higher than the district average), but some schools have higher percentages. 26.5% of IEP students are receiving emotional support services. We are serving a critical need for these students.
- Other - None.

14. Future Agenda Items

- CAASPP scores (December)
- LCAP Mid-Year (December-January)
- i-Ready Trends and Comparisons (subgroups)
- Prop 28 (January)

15. Information: Reminder of Future Meetings

Dates for the 2025/26 Charter Council meetings were set as follows:

2025: 12/9**

2026: 1/13, 2/10, 3/10, 4/21, 5/12, 6/9*, 6/9****

***Special Meeting**

****Budget Meeting**

16. Closed Session

The Council met in Closed Session in compliance with the Brown Act restrictions to discuss pending litigation. No action was taken.

17. Action: Adjourn at 5:46 pm

Respectfully submitted:

Tita Fowler, Secretary

Date

Charter Council Approved:

Dan Thiem, Chair

Date

Contracts to be approved: (December 2025)

At-Will:

Stanger, Anya \$3926.66 (pro-rated) Block Class Instructor

Hourly:

Homan, Jen	\$160 (x4)	RTI Tutor
Clark, Sue	\$160	RTI Tutor
Clark, Sue	\$240	RTI Tutor
Fecko, Andrea (Britt)	\$280	Tutor

Checks Dated 11/01/2025 through 11/30/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
26-475232	11/07/2025	ALL ABOUT LEARNING PRESS INC	01-4300		188.35
26-475233	11/07/2025	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300	2,579.90	
			01-4700	161.70	2,741.60
26-475234	11/07/2025	AUBURN GYMNASTICS CENTER	01-5800		382.00
26-475235	11/07/2025	B & C ACE HOME CENTER	01-4300		13.08
26-475236	11/07/2025	BALLET REJOICE SCHOOL FOR THE ARTS	01-5800		291.00
26-475237	11/07/2025	BODY BALANCE ACADEMY, INC.	01-5800		474.00
26-475238	11/07/2025	BRANDILYN DAVIDSON	01-5800		200.00
26-475239	11/07/2025	BRUCE MAIRS	01-5800		4,564.42
26-475240	11/07/2025	CALEB ENGEL	01-5800		176.28
26-475241	11/07/2025	CENTER STAGE DANCE STUDIO	01-5800		205.00
26-475242	11/07/2025	CLEARFLY COMMUNICATIONS	01-5930		461.34
26-475243	11/07/2025	DENISE WEY	01-5800		400.00
26-475244	11/07/2025	EMILY PELLEGRINI	01-5800		300.00
26-475245	11/07/2025	EZ WAY DRIVING SCHOOL	01-5800		200.00
26-475246	11/07/2025	GLADIZ DE LA TORRE DBA ESPANOL CON GLADIZ	01-5800		336.00
26-475247	11/07/2025	GOLD COUNTRY GYMNASTICS	01-5800		2,907.75
26-475248	11/07/2025	HAFDIS TRAUSTADOTTIR	01-5800		437.50
26-475249	11/07/2025	HOLLY HESS HART	01-5800		460.00
26-475250	11/07/2025	JAN TURTON'S MUSIC	01-5800		260.00
26-475251	11/07/2025	JANET WARNECKE	01-5800		750.00
26-475252	11/07/2025	KAREN JANSON DBA DANCE NATURAL CREATIVE COMPLEX	01-5800		180.00
26-475253	11/07/2025	KATHRYN NUNN	01-5800		2,250.00
26-475254	11/07/2025	KELSIE FIRE EXTINGUISHER	01-5800		210.00
26-475255	11/07/2025	LISA MICHELLE CLEMENT	01-5800		375.00
26-475256	11/07/2025	LITTLE BIRD MUSIC, INC.	01-5800		282.00
26-475257	11/07/2025	MICHELE CASTRO	01-5802		19,150.00 ✓
26-475258	11/07/2025	MINERS HARMONY MUSIC STORE	01-5800		155.00
26-475259	11/07/2025	NEVADA CITY BALLET ACADEMY	01-5800		1,305.00
26-475260	11/07/2025	OFFICE DEPOT	01-4300		574.88
26-475261	11/07/2025	PAMELOT A SCHOOL OF DANCE	01-5800		217.00
26-475262	11/07/2025	PHILLIPS SCHOOL OF KUNG FU SAN SOO	01-5800		368.00
26-475263	11/07/2025	QUINE, GEOFFREY C	01-5220		75.60
26-475264	11/07/2025	QUINE, SARAH M	01-5220		75.60
26-475265	11/07/2025	RAINBOW RESOURCE CENTER	01-4300		315.00
26-475266	11/07/2025	RALEIGH MYERS-GROGAN	01-5800		832.50
26-475267	11/07/2025	RICHARD T KIRKPATRICK	01-5800		320.00
26-475268	11/07/2025	RICHARDS, HEIDI L	01-5220		38.50
26-475269	11/07/2025	SEAN BIANCO	01-5800		450.00
26-475270	11/07/2025	SEBASTIAN	01-5930	119.47	
			01-5940	61.79	181.26
26-475271	11/07/2025	SHERRY TORGERSO	01-5800		1,350.00

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.

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Checks Dated 11/01/2025 through 11/30/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
26-475272	11/07/2025	SIERRA NEVADA BOULDERING GYM	01-5800		764.00
26-475273	11/07/2025	SINGAPORE MATH INC	01-4300		30.25
26-475274	11/07/2025	SUZIE GEMIGNANI	01-5800		630.00
26-475275	11/07/2025	TARALEIGH DUFFY	01-5800		2,100.00
26-475276	11/07/2025	TEACHING TEXTBOOKS INC	01-5800		145.90
26-475277	11/07/2025	THE CURIOSITY COLLECTIVE	01-5800		300.00
26-475278	11/07/2025	US BANK CORPORATE PAYMENT SYS	01-4300	4,790.74	
			01-5210	2,623.21	
			01-5800	5,929.32	
			01-5920	61.13	13,404.40 ✓
26-475279	11/07/2025	WHOLE MUSIC STUDIO, LLC	01-5800		220.00
26-475280	11/07/2025	YESHIVA DERECH HATORAH	01-4300	34.84	
			Unpaid Tax	2.84-	32.00
26-475281	11/07/2025	ZANER-BLOSER	01-4300		532.24
26-475282	11/07/2025	ZORANA RANDJELOVIC-FLORES	01-5800		255.00
26-475684	11/14/2025	ALL ABOUT LEARNING PRESS INC	01-4300		186.10
26-475685	11/14/2025	ANTHEM BLUE CROSS	01-9514		51,984.47 ✓
26-475686	11/14/2025	B & C ACE HOME CENTER	01-4300		208.96
26-475687	11/14/2025	BOB SWEAT M.ED MATH TUTORING	01-5800		1,700.00
26-475688	11/14/2025	CASTLE CLEANING	01-5800		3,470.00
26-475689	11/14/2025	CLEVER MINDS	01-5800		2,046.00
26-475690	11/14/2025	ESSENTIALS IN WRITING	01-4300		138.95
26-475691	11/14/2025	GLADIZ DE LA TORRE DBA ESPANOL CON GLADIZ	01-5800		420.00
26-475692	11/14/2025	HEATHER GROVE	01-5800		675.00
26-475693	11/14/2025	LEARNING WITH LITERATURE	01-5800		5,405.00 ✓
26-475694	11/14/2025	LEARNING WITHOUT TEARS	01-4300		19.02
26-475695	11/14/2025	MINERS HARMONY MUSIC STORE	01-5800		160.00
26-475696	11/14/2025	PACIFIC GAS & ELECTRIC COMPANY	01-5510	560.56	
			01-5520	1,925.31	2,485.87
26-475697	11/14/2025	PAMELOT A SCHOOL OF DANCE	01-5800		118.00
26-475698	11/14/2025	PARAGON PEST CONTROL	01-5800		70.00
26-475699	11/14/2025	RAINBOW RESOURCE CENTER	01-4300		82.08
26-475700	11/14/2025	Rebecca Gonnella	01-5800		650.00
26-475701	11/14/2025	ROSE-MAY MICKELSON	01-5800		300.00
26-475702	11/14/2025	T-MOBILE	01-5800	4.55	
			01-5930	271.24	275.79
26-475703	11/14/2025	TAHOE TOTAL HOME CARE DBA ALPE NGLow	01-5800		1,980.00
26-475704	11/14/2025	TEACHING TEXTBOOKS INC	01-5800		358.70
26-475705	11/14/2025	TIFFANY MADDEN	01-5800		4,808.75
26-475706	11/14/2025	TIMBERDOODLE	01-4300		287.21
26-475707	11/14/2025	TRUCKEE DONNER PUBLIC UTILITY REMITTANCE CENTER	01-5520	536.57	
			01-5540	150.54	687.11

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Checks Dated 11/01/2025 through 11/30/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
26-475708	11/14/2025	WILD ACORNS LEARNING VILLAGE	01-5800		290.00
26-476065	11/21/2025	ALL ABOUT LEARNING PRESS INC	01-4300		208.70
26-476066	11/21/2025	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300	8,900.43	
			01-4400	3,200.45	12,100.88 ✓
26-476067	11/21/2025	AOPS INCORPORATED/ART OF PROBL EM SOLVING	01-5800		99.99
26-476068	11/21/2025	AQUA MI	01-5800		1,100.00
26-476069	11/21/2025	ARNOLD JACOB RIVAS III	01-5800		240.00
26-476070	11/21/2025	AT&T	01-5930		31.41
26-476071	11/21/2025	AUBURN GYMNASTICS CENTER	01-5800		483.00
26-476072	11/21/2025	BODY BALANCE ACADEMY, INC.	01-5800		474.00
26-476073	11/21/2025	BRAVE WRITER LLC	01-5800		129.00
26-476074	11/21/2025	BRIGHT THINKER INC.	01-5800		600.00
26-476075	11/21/2025	CANYON VIEW ASSEMBLY	01-5600		2,200.00
26-476076	11/21/2025	CARRIE BLANCHE MORRIS DBA MASTERPIECE ART ACADEMY	01-5800		5,107.98 ✓
26-476077	11/21/2025	CITY OF NEVADA CITY	01-5540	388.00	
			01-5550	136.36	524.36
26-476078	11/21/2025	CNTY OF NEVADA - DEPT OF ENV H EALTH	01-4700		476.40
26-476079	11/21/2025	COLLEEN MANUOLA	01-5800		1,700.00
26-476080	11/21/2025	COMCAST	01-5930	334.21	
			01-5940	27.72	361.93
26-476081	11/21/2025	CULLIGAN OF SACRAMENTO	01-5540		395.50
26-476082	11/21/2025	DEPT OF INDUSTRIAL RELATIONS C /O PROCESSING CTR	01-5800		125.00
26-476083	11/21/2025	ELIZABETH BROWN	01-5800		1,596.00
26-476084	11/21/2025	ELIZABETH MCCOMB	01-5800		1,155.00
26-476085	11/21/2025	EZ WAY DRIVING SCHOOL	01-5800		200.00
26-476086	11/21/2025	GOLD COUNTRY GYMNASTICS	01-5800		2,895.75
26-476087	11/21/2025	GPE	01-5400		5,357.00 ✓
26-476088	11/21/2025	K&T MANAGEMENT	01-5600		2,200.00
26-476089	11/21/2025	KATHERINE TODIRITA	01-5800		490.00
26-476090	11/21/2025	KELVIN EDUCATION, INC,	01-5800		1,000.00
26-476091	11/21/2025	LEARNING WITHOUT TEARS	01-4300		21.79
26-476092	11/21/2025	MATH U SEE INC	01-4300		332.63
26-476093	11/21/2025	MINERS HARMONY MUSIC STORE	01-5800		85.00
26-476094	11/21/2025	NEVADA CITY SCHOOL DISTRICT	01-5600		15,000.00 ✓
26-476095	11/21/2025	NEVADA COUNTY CHARTER SERVICES AUTHORITY	01-4300	9,914.66	
			01-5100	172,668.08	182,582.74 ✓
26-476096	11/21/2025	PACIFIC GAS & ELECTRIC COMPANY	01-5510	13.79	
			01-5520	91.39	105.18
26-476097	11/21/2025	PENELOPE SULLIVAN	01-5800		180.00
26-476098	11/21/2025	PIONEER COMMERCE CENTER	01-5600		17,841.74 ✓

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Checks Dated 11/01/2025 through 11/30/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
26-476099	11/21/2025	R&B COMMUNICATIONS	01-5800		485.00
26-476100	11/21/2025	RAINBOW RESOURCE CENTER	01-4300		33.47
26-476101	11/21/2025	SCHOOL PATHWAYS LLC	01-5806		800.00
26-476102	11/21/2025	SINGAPORE MATH INC	01-4300		151.99
26-476103	11/21/2025	SITELINE ARCHITECTURE	01-5800		485.00
26-476104	11/21/2025	SOUTHWEST GAS CORPORATION	01-5510		171.05
26-476105	11/21/2025	SPD MARKET- NEVADA CITY	01-4300	99.48	
			01-5920	2.17	101.65
26-476106	11/21/2025	STATE OF CA DOJ DEPT OF JUSTICE/ CASHIER UNIT	01-5840		32.00
26-476107	11/21/2025	TEACHING TEXTBOOKS INC	01-5800		58.95
26-476108	11/21/2025	TIMBERDOODLE	01-4300		69.19
26-476109	11/21/2025	WASTE MANAGEMENT	01-5570		486.75
26-476110	11/21/2025	WAVE	01-5930	8.45	
			01-5940	104.34	112.79
26-476111	11/21/2025	ZANER-BLOSER	01-4300		20.46
Total Number of Checks			123		402,083.74

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	FOREST CHARTER	123	402,086.58
	Total Number of Checks	123	402,086.58
	Less Unpaid Tax Liability		2.84-
	Net (Check Amount)		402,083.74

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

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FOREST CHARTER SCHOOL FY 25-26

Fiscal Year 2025/26 Through 12/5/25

Object	Description	Revised Budget	Revenue	% Rcvd
Total Year To Date Revenues		12,741,735.00	3,579,497.56	28%

Object	Description	Revised Budget	Actual	% Used
Total Certificated Salaries		4,283,107.00	1,468,115.73	34%
Total Classified Salaries		1,111,849.00	407,216.43	37%
Total Employee Benefits		1,876,515.00	581,830.28	31%

Books and Supplies

4300	MATERIALS AND SUPPLIES	377,194.00	218,446.54	58%
4400	NON CAPITALIZED EQUIPMENT	3,000.00	13,040.18	435%
4700	FOOD	10,000.00	1,899.41	19%
Total Books and Supplies		390,194.00	233,386.13	60%

Services and Other Operating Expenditures

5100	SUBAGREEMENTS FOR SERVICES	2,268,263.00	1,036,008.48	46%
5210	CONFERENCE	11,000.00	6,803.21	62%
5220	MILEAGE REIMBURSEMENT	4,500.00	618.80	14%
5300	DUES AND MEMBERSHIPS	20,000.00	0.00	0%
5400	INSURANCE	75,000.00	53,806.17	72%
5510	GAS HEATING/FUEL	15,000.00	1,028.27	7%
5520	ELECTRICITY	30,000.00	11,724.81	39%
5540	WATER	6,500.00	2,214.69	34%
5550	SEWER	1,000.00	409.08	41%
5570	GARBAGE	4,500.00	1,840.77	41%
5600	RENT,LEASES,REPAIRS/NON CAP	445,000.00	234,590.50	53%
5800	PROF/CONSUL/SVCS/OP EXPENSE	1,357,785.00	347,311.47	26%
5801	ADVERTISING	5,000.00	72.00	1%
5802	LEGAL FEES	35,000.00	28,708.50	82%
5806	DATA PROCESSING SERVICES	50,000.00	32,021.11	64%
5840	FINGERPRINTING	1,000.00	277.00	28%
5850	OVERSIGHT	106,251.00	0.00	0%
5852	BUSINESS SERVICES	106,251.00	0.00	0%
5920	POSTAGE/SHIPPING (OUT)	3,500.00	985.28	28%
5930	TELEPHONE	15,000.00	8,833.56	59%
5940	INTERNET	25,000.00	964.09	4%
Total Services and Other Operating Expenditures		4,585,550.00	1,768,217.79	39%

Total Year To Date Expenditures		12,247,215.00	3,179,066.18	26%
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CASH FLOW REPORT

District Forest Charter School
FISCAL YEAR: 2025-26
REPORT PERIOD: First Interim

Date actuals are posted through:

		July	August	September	October	November	December	January	February	March	April	May	June	Total Cash	Current Year Accrual	STRS On-Behalf / Other Non-Cash	Total Activity	Current Budget
BEGINNING CASH BALANCE / BFB		3,139,736	2,723,834	2,200,900	3,571,761	3,201,709	2,924,815	3,087,538	2,885,100	2,719,536	3,196,550	3,028,835	2,861,121					3,139,736

REPORT PERIOD: First Interim

		July	August	September	October	November	December	January	February	March	April	May	June	Total Cash	Current Year Accrual	STRS On-Behalf / Other Non-Cash	Total Activity	Current Budget
BEGINNING CASH BALANCE / BFB		3,139,736	2,723,834	2,200,900	3,571,761	3,201,709	2,924,815	3,087,538	2,885,100	2,719,536	3,196,550	3,028,835	2,861,121					3,139,736

RECEIPTS																		
Principal Apportionment	8011-8019	326,636	326,636	1,152,717	587,945	587,945	1,168,207	587,945	624,156	1,204,418	624,156	624,156	1,204,419	9,019,335	0	0	9,019,335	9,019,335
Property Taxes	8020-8099	0	0	0	0	0	0	267,254	267,254	267,254	267,254	267,254	267,254	1,603,521			1,603,521	1,603,521
Federal	8100-8299	35,289	35,289	63,520	63,520	63,520	59,877	59,877	59,877	59,877	59,877	59,877	281,125	901,527	0	0	901,527	901,527
State	8300-8599	3,484	3,484	6,272	199,078	67,924	59,951	5,851	6,363	70,829	6,363	6,363	731,628	1,167,590	0	363,589	1,531,179	1,531,179
Local	8600-8799	780	0	306	55,101	51	51	2,000	2,150	0	0	0	84,739	145,179	0	0	145,179	145,179
Interfund Transfers In	8910-8929													0			0	0
All Other	8930-8979													0	0	0	0	0
TOTAL RECEIPTS		366,189	365,409	1,222,815	905,644	719,440	1,288,086	922,927	959,800	1,602,377	957,650	957,650	2,569,164	12,837,152	0	363,589	13,200,741	13,200,741

DISBURSEMENTS																		
Cert Salaries	1000-1999	56,999	220,606	401,747	401,747	401,747	412,523	412,523	412,523	412,523	412,523	412,523	412,523				4,370,509	4,370,509
Actual Cert Salaries		56,999	220,606	403,546	399,797	387,167	412,523	412,523	412,523	412,523	412,523	412,523	412,523				4,355,779	
Classified Salaries	2000-2999	43,464	69,782	99,886	99,886	99,886	101,017	101,017	101,017	101,017	101,017	101,017	101,017				1,120,021	1,120,021
Actual Classified Salaries		43,464	69,782	96,790	101,514	95,666	101,017	101,017	101,017	101,017	101,017	101,017	101,017				1,114,333	
Employee Benefits	3000-3999	35,586	93,384	135,638	135,638	135,638	154,703	154,703	154,703	154,703	154,703	154,703	154,703			363,589	1,982,393	1,982,393
Actual Employee Benefits		35,586	93,384	149,056	156,356	147,448	154,703	154,703	154,703	154,703	154,703	154,703	154,703			394,630	2,059,380	
Books/Supplies	4000-4999	20,872	26,410	67,521	34,347	21,664	60,374	60,374	60,374	60,374	60,374	60,374	60,374				593,430	593,430
Actual Books/Supplies		20,872	26,410	57,718	93,208	33,573	60,374	60,374	60,374	60,374	60,374	60,374	60,374				654,396	
Services	5000-5999	516,328	276,251	301,980	352,527	337,398	396,748	396,748	396,748	396,748	396,748	396,748	396,748				4,561,717	4,561,717
Actual Services		516,328	276,251	88,575	525,215	316,109	396,748	396,748	396,748	396,748	396,748	396,748	396,748				4,499,711	
Capital Outlay	6000-6599																	0
Other Outgo	7000-7499																	0
Interfund Transfers Out	7600-7629																	0
All Other Uses	7630-7699																	0
Budgeted Disbursements		673,248	686,434	795,686	1,276,091	996,333	1,125,364	1,125,364	1,125,364	1,125,364	1,125,364	1,125,364	1,125,364			363,589	12,668,929	12,628,070

ASSET/LIABILITY TRANSACTIONS																		
Revolving Cash	9130														0		0	
Cash Awaiting Deposit	9140														0		0	
Fair Value Adj County Treasury	9111														0		0	
Accounts Receivable	9200-9299	634,814		954,033										1,588,847			1,588,847	
Due From Other Funds	9310													0	0		0	
Stores	9320													0	0		0	
Prepaid Expenditures-PY	9330	79,429												79,429			79,429	
Prepaid Expenditures-CY	9330													0	0		0	
Site Lease ROU Asset	9340													0			0	
Other Current Assets /IPA Deposit	9340													0		-363,589	-363,589	
TOTAL ASSETS		714,243	0	954,033	0	0	0	0	0	0	0	0	0	1,668,276	0	-363,589	1,304,687	0

Accounts Payable-PY	9500-9599	-823,086	-201,909	-10,301	395									-1,034,901	1,034,901	0	0	
Accounts Payable-CY	9500-9599													0	0	0	0	0
Use Tax Payable-PY	9508													0	0	0	0	0
Use Tax Payable-CY	9508													0	0	0	0	0
Due to Other Funds	9610													0	0	0	0	0
Current Loan (TRANS)	9640													0	0	0	0	0
Deferred Revenue-PY	9650													0	0	0	0	0
Deferred Revenue-CY	9650													0	0	0	0	0
Site Lease ROU/long term debt	9669													0	0		0	0
TOTAL LIABILITIES		-823,086	-201,909	-10,301	395	0	0	0	0	0	0	0	0	-1,034,901	1,034,901	0	0	0
TOTAL INCREASE (DECREASE)		-415,902	-522,934	1,370,861	-370,052	-276,893	162,722	-202,437	-165,564	477,013	-167,714	-167,714	1,443,800		1,034,901	-363,589		3,712,407
ENDING CASH BALANCE		2,723,834	2,200,900	3,571,761	3,201,709	2,924,815	3,087,538	2,885,100	2,719,536	3,196,550	3,028,835	2,861,121	4,304,922				4,976,234	

CASH FLOW REPORT, REVENUE DETAIL

DISTRICT:Forest Charter School

FISCAL YEAR:2025-26

REPORT PERIOD:First Interim

Date actuals are posted through:7/31/2025

	Object Code	Resource Code	July	August	September	October	November	December	January	February	March	April	May	June	Total Cash	Current Year Accrual	STRS On-Behalf / Other Non-Cash	Total Activity	Current Budget
Deferred June Apportionment Cycle			5%	5%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%		0%			
Advanced Apportionment Amount																			
February Recertification Amount																			
Principal Apportionment	8011	0000/0100	326,636	326,636	587,945	587,945	587,945	587,945	587,945	624,156	624,156	624,156	624,156	624,157	6,713,778	0	0	6,713,778	6,713,778
Principal Apportionment-Prior Year	8019	0000													0	0	0	0	0
Education Protection (EPA)	8012	1400			564,772			580,262			580,262			580,262	2,305,557	0	0	2,305,557	2,305,557
Total Principal Apportionment/LCFF	8011-8019		326,636	326,636	1,152,717	587,945	587,945	1,168,207	587,945	624,156	1,204,418	624,156	624,156	1,204,419	9,019,335	0	0	9,019,335	9,019,335
Property Taxes	8020-8079	0000													0	0	0	0	0
In Lieu Taxes	8096	0000							267,254	267,254	267,254	267,254	267,254	267,254	1,603,521	0	0	1,603,521	1,603,521
Total Property Taxes	8020-8099		0	0	0	0	0	0	267,254	267,254	267,254	267,254	267,254	267,254	1,603,521	0	0	1,603,521	1,603,521
MAA	8290	0564													0	0	0	0	0
AB86 ELO, ESSER II	8290	3216													0	0	0	0	0
AB86 ELO, GEER II	8290	3217													0	0	0	0	0
AB86 ELO, ESSER III	8290	3213													0	0	0	0	0
AB86 ELO, ESSER III State	8290	3219													0	0	0	0	0
AB86 ELO, ESSER III	8290	3218													0	0	0	0	0
Special Education IDEA	8181	3310												211,354	211,354	0	0	211,354	211,354
Special Education, Mental Health	8182	3327												9,898	9,898	0	0	9,898	9,898
ESSA, Title II	8290	4035													0	0	0	0	0
ESSA, Title V	8290	4126													0	0	0	0	0
ESSA, Title IV, Part A	8290	4127													0	0	0	0	0
Special Ed	8311	6500	28,462	28,462	51,232	51,232	51,232	51,232	51,232	51,232	51,232	51,232	51,232	51,228	569,240	0	0	569,240	569,240
McKinney Vento Homeless	8290	5630													0	0	0	0	0
Prop 28 Arts	8590	6770	6,827	6,827	12,288	12,288	12,288	8,645	8,645	8,645	8,645	8,645	8,645	8,645	111,035	(0)	0	111,035	111,035
Total Federal	8100-8299		35,289	35,289	63,520	63,520	63,520	59,877	59,877	59,877	59,877	59,877	59,877	281,125	901,527	(0)	0	901,527	901,527
Mandated Cost Grant	8550	0000					27,148								27,148	0	0	27,148	27,148
Discretionary Block Grant	8590	6019				192,806								64,268	257,074	0	0	257,074	257,074
Other State	8590	7810													0	0	0	0	0
Unrestricted Lottery	8560	1100						50,670			53,277			59,000	162,947	(0)	0	162,947	162,947
Unrestricted Lottery-Prior Year	8560	1100													0	0	0	0	0
A-G	8560	7412/13												42,139	42,139	0	0	42,139	42,139
Child Nutrition	8520	5310														0	0	0	0
Educator Effectiveness	8560	6266												105,139	105,139	0	0	105,139	105,139
Restricted Lottery	8560	6300						3,430			11,189			55,706	70,325	0	0	70,325	70,325
Restricted Lottery-Prior Year	8560	6300													0	0	0	0	0
Special Education, Mental Health	8590	6546	3,484	3,484	6,272	6,272	6,272	5,851	5,851	6,363	6,363	6,363	6,363	8,314	71,252	0	0	71,252	71,252
Arts and Music	8590	6762												353,962	353,962	0	0	353,962	353,962
LRBG	8590	7435					34,504								34,504	0	0	34,504	34,504
UPK	8590	6053												43,100	43,100	0	0	43,100	43,100
STRS On-Behalf	8590	7690													0	0	363,589	363,589	363,589
Total State	8300-8599		3,484	3,484	6,272	199,078	67,924	59,951	5,851	6,363	70,829	6,363	6,363	731,628	1,167,590	(0)	363,589	1,531,179	1,531,179
SELPA Apportionment Schedule			5%	5%	9%	9%	9%	9%	9%	20%	20%	20%	20%	20%		20%			
SELPA Advance Apportionment																			
SELPA February Recertification										0									
Leases and Rentals	8650	0000													0	0	0	0	0
Interest	8660	6500												84,739	84,739	0	0	84,739	84,739
Miscellaneous, ERATE/Donations/Fees	8699	0000	780		306	55,101	51	51	2,000	2,150					60,440	0	0	60,440	60,440

CASH FLOW REPORT, REVENUE DETAIL

Special Education, SELPA	8791/92	6500														0	0	0	0
Charter School Transfer, LCFF/Mandated	8699	0000														0	0	0	
Charter School Transfer, Lottery	8799	1100														0	0	0	
Charter School Transfer, EPA	8799	1400														0	0	0	
GATE	8699	1966														0	0	0	
Charter School Transfer, Restricted Lottery	8799	6300														0	0	0	
Medi-Cal Reimbursement (Formerly 5640)	8699	9040														0	0	0	
County COVID Personnel Grant	8699	9050														0	0	0	0
Total Local	8600-8799		780	0	306	55,101	51	51	2,000	2,150	0	0	0	84,739	145,179	0	0	145,179	145,179
Interfund Transfers In	8910-8929														0	0	0	0	0
All Other	8930-8979														0	0	0	0	0
TOTAL RECEIPTS			366,189	365,409	1,222,815	905,644	719,440	1,288,086	922,927	959,800	1,602,377	957,650	957,650	2,569,164	12,837,152	0	363,589	13,200,741	13,200,741

Forest Charter School 2025-26 1st Interim				
	C	C	C	D
	Adopted 2025-26	1st Interim 2025-26	Year 2 2026-27	Year 3 2027-28
Estimated COLA	2.30	2.30	3.02	3.42
ENROLLMENT	860	860	860	860
ADA	848	838	838	838
%	98%	97%	97%	97%
REVENUE				
LCFF	7,141,044	6,713,778	6,951,747	7,238,213
PY LCFF Adjustment				
Prop 30 EPA	1,880,454	2,305,557	2,375,186	2,456,417
In-Lieu Property Taxes	1,603,521	1,603,521	1,603,521	1,603,521
Total LCFF	10,625,019	10,622,856	10,930,454	11,298,151
SELPA - Federal (3310) RESTRICTED	211,354	211,354	212,000	215,000
SELPA - State (6500) RESTRICTED	569,240	569,240	575,000	580,000
Mental Health (6546) RESTRICTED	71,252	71,252	75,000	78,000
SELPA - State (6500) Property Tax & Interest	84,739	84,739	85,000	87,000
Mandate Block Grant	26,829	27,148	28,000	28,500
State Lottery (1100)	163,805	162,947	165,000	167,000
State Lottery (6300) RESTRICTED	70,325	70,325	71,000	72,000
STRS/PERS on Behalf (7690) RESTRICTED	363,589	363,589	363,589	363,589
Local - donations	40,440	40,440	40,440	42,500
Local - Interest	20,000	20,000	20,000	20,000
SPED (3327)	9,898	9,898	10,000	10,000
Educator Effectiveness Block Grant	70,347	105,139	0	0
Ethnic Studies BG	0	0	2,815	0
A-G Grant (7412 & 7413)	42,475	42,139	0	0
Learning Recovery BG (7435)	0	34,504	0	0
Arts, Music, and Instruction BG (6762)	218,287	353,962	0	0
UPK Grant (6053)	43,100	43,100	10,197	0
Prop 28 (6770)	111,035	111,035	111,035	111,035
Student Services & PD BG (6019)		257,074	0	0
Total Revenue	12,741,732	13,200,741	12,699,530	13,072,775
EXPENDITURES				
Personnel Costs				
Certificated Salaries	4,283,107	4,370,509	4,545,329	4,681,689
Classified Salaries	1,111,849	1,120,021	1,164,822	1,211,415
Benefits	1,876,515	1,982,393	2,061,689	2,144,156
Total Personnel Costs	7,271,471	7,472,923	7,771,840	8,037,260
Expenditures				
Materials & Supplies	387,194	575,930	390,000	400,000
Non Capitalized Equipment	3,000	17,500	18,000	20,000
Total Books and Supplies (4000)	390,194	593,430	408,000	420,000
Other Operating Expenses (5000)				
SubAgreements for Services 5100	2,268,263	2,233,069	2,300,061	2,369,063
Travel and Conferences 5200	15,500	22,509	10,000	10,000
Dues and Memberships 5300	20,000	20,000	20,000	20,000
Insurance 5400	75,000	100,000	112,000	115,000
Operations& Housekeeping 5500	57,000	55,500	60,000	65,000
Rent, Leases, Repairs, Non Cap IM 5600	445,000	475,000	484,500	494,190
Prof/Consul/Svcs& Oper Expense 5800	1,661,287	1,610,139	1,450,000	1,450,000
Communications 5900	43,500	45,500	45,000	47,500
Bldgs and Improve 6200				
Excess Program Costs 7100				
Total Program Costs	4,975,744	5,155,147	4,889,561	4,990,753
Total Expenses	12,247,215	12,628,070	12,661,401	13,028,013
Net Increase/Decrease	494,517	572,671	38,129	44,762
Beginning Balance	2,957,861	3,139,736	3,712,406	3,750,535
Audit Adjustment				
Ending Balance	3,452,378	3,712,406	3,750,535	3,795,297
Revolving/Clearing	2,600	2,600	2,600	2,600
Required Reserve	1,469,666	1,515,368	1,519,368	1,563,362
SPED Reserve	612,361	631,404	633,070	651,401
Tech Rotation	150,000	150,000	175,000	200,000
Tech Upgrade	50,000	50,000	50,000	50,000
Playground/Equipment Upgrade	100,000	100,000	100,000	100,000
Restricted Block Grants	261,018	267,661	0	0
Facility Upgrades	200,000	200,000	200,000	200,000
Building Project Reserve	200,000	200,000	200,000	200,000
Unappropriated Fund Balance	406,734	595,374	870,497	827,935

Charter Council Approved:

NOTES:

*Restricted Block Grants - Ethnic Studies (7810) \$7,772, Literacy Screening (7810) \$2,815, Student Support & PD Block Grant (6019) \$257,074

*Unearned Revenue - UPK (6053) \$10,196.88, Prop 28 (6770) \$213,173.78

*12% reserve, 5% SPED reserve in all years

Forest Charter School

Budget Narrative and Assumptions
 2025-2026 First Interim Budget
 Date: December 4, 2025
 Board Approved: December 9, 2025

Summary

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

Governor Gavin Newsom signed several budget bills (SB 101, AB 102, SB 103, AB 104, SB 105) and trailer bills (AB 121, SB 120, SB 147, SB 151) to adopt and implement the 2025-26 State Budget. The budget retained the majority of the proposals included in the May Revision; however, some additional changes were incorporated. The final budget agreement solves an \$11.8 billion general fund deficit for 2025-26 and provides a balanced fiscal plan with reductions in growth in state spending while maintaining key programs.

Provisions in the 2025-26 State Budget that will impact Forest Charter include:

- The funded COLA for the Local Control Funding Formula (LCFF), special education, and several other categorical programs outside the LCFF remains at 2.3%
- Includes a \$1.9 billion deferral of LCFF apportionments from June 2026 to July 2026. In addition, prior deferrals from 2024-25 totaling \$246.6 million for TK-12 education are fully repaid in 2025-26.
- Maintains \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027-28 school year.

While the budget has some positive aspects, we're continuing to see attendance issues, and various cost pressures such as rising pension rates and energy costs. In addition, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant all expire this year, leaving us with fewer one-time funding resources in our multi-year projections. This expiration of federal and state one-time funds may lead to deficit spending in the coming years. It will be crucial for us to determine what programs and staff are attached to one-time funding to determine how we move forward to prevent deficit spending.

Forest Charter has developed a budget with these predictions in mind, and over the past several years we have built a healthy reserve which should allow us to thrive and maintain the integrity of our educational programs. Analyzing monthly cash flow will be key in understanding our trends and trajectories.

MSimmons/FCS

Overview of Local Control Funding Formula (LCFF):

Implemented in 2012, the intent of the Local Control Funding Formula (LCFF) is to increase flexibility and accountability at the local level so that those closest to students can make the decisions and ensure that student needs drive the allocation of resources.

- FCS will receive a Base Grant of \$6,713,778 and \$1,603,521 from in-lieu property taxes.
- As part of the total funding received, \$830,014 is estimated to be generated as *supplemental funds* principally directed to support our FRPM population.
- FCS is not eligible for the concentration grant.

Education Protection Account (EPA)

The Education Protection Account (EPA) provides schools with general purpose State aid funding pursuant to Proposition 30, approved by voters November 6, 2012. In 2016 voters approved extending the personal tax increase to support education through 2030. The EPA is a component of the school's general purpose entitlement.

- As outlined in Proposition 30, EPA monies are collected through taxes throughout the year and paid to schools on a quarterly basis.
- The FCS governing board is required to make the spending determinations with respect to monies received from the EPA in open session of a public meeting. These spending determinations are posted on our website at www.forestcharter.com.
- FCS estimates we will receive \$2,305,557 in EPA funding for the 2025-26 school year.

Educator Effectiveness Block Grant

FCS received \$150,601 to provide professional learning for teachers, administrators, paraprofessionals who work with pupils, and classified staff that interact with pupils to be spent by the end of the 2025-26 school year. The FCS Governing board approved the EEBG Spending plan on December 14, 2021 with a focus on coaching/mentoring, professional development and training, and purchasing supplemental materials. FCS has budgeted to spend the remainder in the 2025-26 school year.

Learning Recovery Emergency Block Grant

As part of the 2022 Budget Trailer Bill, Governor Newsom established the Learning Recovery Emergency Block Grant (LREBG) of which \$720,981 will be allocated to FCS to be used through the 2026-2027 fiscal year. However, the 2023-24 budget bill reduced the LREBG by approximately 14%. This was a reduction of \$103,200 for Forest Charter. The 2025 budget trailer bill re-released some of these funds, and in 2025-26, Forest Charter received \$34,504 to be spent by 6/30/2026.

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

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Arts, Music, and Instructional Materials Discretionary Block Grant

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

FCS has developed a spending plan which focuses on two of the five allocated spending areas: obtaining standards-aligned professional development and instructional materials for specified subject areas and operational costs, including retirement and health care cost increases. We have budgeted to spend the remaining funds in the 2025-26 school year.

Proposition 28

In November 2022, California voters passed Proposition 28, which mandates the annual allocation of 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools (\$111,035 for FCS). FCS has developed a spending plan focusing on materials and salaries.

State guidelines require that the programs developed need to support new learning opportunities with 80% of expenditures going toward staffing and the remaining 20% on training, supplies and materials, and arts educational partnership programs. FCS was awarded a waiver regarding expenses to temporarily shift the percentages to 80% for materials and 20% for staffing to better serve our Independent Study students. However, the intent is for this waiver to transition back to the original intent, so FCS will be coming up with a plan to meet the statutory funding requirements.

First Interim Budget in Summary

The First Interim Budget is based on an ADA of 838, and reflects a net increase of \$572,671.

FCS will focus on closely monitoring the school's budget and spending trends by implementing the following:

- Monitor cash flow regularly, and bring cash flow reports monthly to the board.
- Monitor and analyze the effectiveness of our one-time spending to make sure we are utilizing the one-time funds in the most effective way possible, and that we don't end up deficit spending when the one-time funding ends.
- Review annual costs of school programs to analyze ongoing sustainability, especially in regard to the one-time spending/hiring over the next few years.

Multi-Year Projection

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

- 2025-26
 - Enrollment and ADA at 860/838
 - LCFF revenue based on FCMAT LCFF Calculator and includes an 2.3% COLA
 - EPA Funding of \$2,305,557
 - Step increases and 3% salary raise for all staff (retroactively)
 - Maintain the employer contribution to CalSTRS at 19.10%
 - Surplus of \$572,671

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- Ending Fund Balance includes a Capital Expense reserve of \$200,000, a 12% required reserve, 5% SPED reserve, \$50,000 reserve for technology upgrade, \$150,000 for future tech rotation, \$100,000 for playground updates, \$200,000 for facility upgrades, \$10,587 for restricted block grants (Ethnic Studies Block Grant and Literacy Screening Block Grant), and \$595,374 unappropriated.
- 2026-27
 - Enrollment and ADA at 860/838
 - LCFF revenue based on FCMAT LCFF Calculator which includes a 3.02% COLA
 - All salaries are shown with a step increase and 3% raise
 - Surplus of \$38,129
 - Maintain the employer contribution to CalSTRS at 19.10%
 - Ending Fund Balance includes a Capital Expense reserve of \$175,000, a 12% required reserve, 5% SPED reserve, \$50,000 reserve for technology upgrade, \$150,000 for future tech rotation, \$100,000 for playground updates, \$200,000 for facility upgrades, and \$870,497 unappropriated.
- 2027-28
 - Enrollment and ADA at 860/838
 - LCFF revenue based on FCMAT LCFF Calculator with a 3.42 COLA
 - All salaries are shown with a step increase and 2% raise
 - Surplus of \$44,762
 - Maintain the employer contribution to CalSTRS at 19.10%
 - Ending Fund Balance includes a Capital Expense reserve of \$200,000, a 12% required reserve, 5% SPED reserve, \$50,000 reserve for technology upgrade, \$200,000 for future tech rotation, \$100,000 for playground updates, \$200,000 for facility upgrades, and \$827,935 unappropriated.

Audit Regulation Updates

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

- The LCAP and its process will be subject to an audit, which verifies whether or not the funds provided through apportionment and supplemental funding have been spent in accordance with the requirements
- The audit will verify the school's Education Protection Account Plan (EPA) to ensure that funds were spent in accordance with EPA requirements
- The audit will look at all Independent Study rules
- The audit will verify spending in restricted resources
- The audit will ensure that data collection procedures for our unduplicated pupil count complies with Ed Code 42238.01(a)
- The SB 740 Funding Determination will be audited to ensure that FCS meets all regulated requirements

Senate Bill 740 (SB 740)

California Senate Bill 740 (SB 740) was passed in October 2001 to strengthen the oversight of non-classroom based schools and implement funding cutbacks for schools that failed to meet spending standards. Since the bill was passed,

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non-classroom based schools have increased both instructional spending and spending on certificated staff salaries as a proportion of revenues. In order to receive 100% funding, a non-classroom based school must meet the following criteria:

1. At least 80 percent of total revenues must be spent on instruction and related expenses, which includes certificated staff salaries and benefits *and*
2. At least 40 percent of the above mentioned revenues must be spent on certificated staff salaries and benefits *and*
3. The overall pupil-teacher ratio must be 25:1 or lower

In February 2023, FCS applied for and received a four-year renewal for 100% Funding (the most a school can receive).

Health Benefits:

FCS offers a High Deductible PPO Health Plan with a Health Saving Account to all eligible employees. In 2025-26 we are offering three plans for employees to choose from with varying deductibles and networks.

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

PLAN	PER EMPLOYEE CAP
Employee Only	\$8,000
Employee with child(ren)	\$8,760
Employee plus spouse	\$8,760
Employee plus family	\$14,000

Dental, Vision, Accident, and Critical Illness plans are offered as voluntary options. FCS offers life insurance to all staff at no cost.

Oversite and Business Services:

- Oversite (1%) - \$106,228.56
- NCSOS Business Services (1%) – \$106,228.56

Special Education

- Special Education continues to be a shared expense between the members of the Nevada County Charter Services Authority (NCCSA) offering an efficient model for the delivery of special education services to our students.
- The FCS special education annual encroachment projected for the 2025-26 school year is \$1,296,484.
- FCS will receive \$865,334 in SELPA funding for 2025-26 and an estimated \$71,252 in Mental Health dollars.
- Total projected special education costs = \$2,233,070 (17.7% of our overall budget).

Cash Flow

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

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Charter Number:

29-10298 0126219

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2025-26 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:

Date:

Charter School Official
(Original signature required)

Printed Name: Peter Sagebiel

Title: Director

For additional information on the interim report, please contact:

Charter School Contact:

Meshawn Simmons

Name

Business Director

Title

530-265-4823

Telephone

msimmons@forestcharter.com

E-mail Address



MEMORANDUM

To: Forest Charter School Board of Directors

From: Sherry Tygart, Charter Business Services Coordinator

Date: December 5th, 2025

Subject: 2025-2026 First Interim Budget Revision

Dear Board Members,

I am providing Forest Charter School's SACS Report for the 2025–2026 First Interim Budget Revision, prepared in SACS using the school's financial records, for your review and approval.

This report includes:

- **Budget Projections** for the period of July 1, 2025, through June 30, 2026
- **Estimated Actuals** for fiscal activity from July 1, 2025, through October 31, 2025

The submission contains all financial and operational components required by the California Department of Education (CDE), including:

- **Form CI:** Charter School Interim Certification
- **Form 01:** General Fund Report of Revenue and Expenditures
- **Form A:** Summary of Average Daily Attendance
- **Form ESMOE:** Every Student Succeeds Act – Maintenance of Effort Expenditures Report

Please let me know if you have any questions or need additional clarification.

Thank you for your time and consideration.

Sincerely,
Sherry Tygart
Charter Business Services Coordinator

Charter Number:

29-10298 0126219

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2025-26 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:

Date:

Charter School Official
(Original signature required)

Printed Name: Peter Sagebiel

Title: Director

For additional information on the interim report, please contact:

Charter School Contact:

Meshawn Simmons

Name

Business Director

Title

530-265-4823

Telephone

msimmons@forestcharter.com

E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,625,019.00	10,625,019.00	2,393,934.00	10,622,856.00	(2,163.00)	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	190,634.00	190,634.00	0.00	190,096.00	(538.00)	-0.3%
4) Other Local Revenue		8600-8799	60,440.00	60,440.00	56,187.46	60,440.00	0.00	0.0%
5) TOTAL, REVENUES			10,876,093.00	10,876,093.00	2,450,121.46	10,873,392.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,242,761.00	4,242,761.00	1,047,905.64	4,184,536.00	58,225.00	1.4%
2) Classified Salaries		2000-2999	1,111,849.00	1,111,849.00	307,518.27	1,101,122.00	10,727.00	1.0%
3) Employee Benefits		3000-3999	1,511,033.00	1,511,033.00	425,594.55	1,610,679.00	(99,646.00)	-6.6%
4) Books and Supplies		4000-4999	165,183.00	165,183.00	93,710.99	261,768.00	(96,585.00)	-58.5%
5) Services and Other Operating Expenditures		5000-5999	2,135,995.00	2,135,995.00	535,980.59	2,099,094.00	36,901.00	1.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,166,821.00	9,166,821.00	2,410,710.04	9,257,199.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,709,272.00	1,709,272.00	39,411.42	1,616,193.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,285,787.00)	(1,285,787.00)	0.00	(1,300,593.00)	(14,806.00)	1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,285,787.00)	(1,285,787.00)	0.00	(1,300,593.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			423,485.00	423,485.00	39,411.42	315,600.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,129,148.69	2,767,880.00		3,129,149.00	361,269.00	13.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,129,148.69	2,767,880.00		3,129,149.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,129,148.69	2,767,880.00		3,129,149.00		
2) Ending Balance, June 30 (E + F1e)			3,552,633.69	3,191,365.00		3,444,749.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,600.00	2,600.00		2,600.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,292,138.00	2,292,138.00		2,341,649.20		
Board Designated Reserve - 8.00%	0000	9780	979,777.00					
Board Designated Reserve Special Education - 5.00%	0000	9780	612,361.00					
Technology Rotation	0000	9780	150,000.00					
Technology Upgrade	0000	9780	50,000.00					
Playground/Equipment Upgrade	0000	9780	100,000.00					
Facility Upgrades	0000	9780	200,000.00					
Building Project Reserve	0000	9780	200,000.00					
Board Designated Reserve - 8.00%	0000	9780		979,777.00				
Board Designated Reserve Special Education - 5.00%	0000	9780		612,361.00				
Technology Rotation	0000	9780		150,000.00				
Technology Upgrade	0000	9780		50,000.00				
Playground/Equipment Upgrade	0000	9780		100,000.00				
Facility Upgrades	0000	9780		200,000.00				
Building Project Reserve	0000	9780		200,000.00				
Board Designated Reserve - 8.00%	0000	9780				1,010,245.20		
Board Designated Reserve Special Education - 5.00%	0000	9780				631,404.00		
Technology Rotation	0000	9780				150,000.00		
Technology Upgrade	0000	9780				50,000.00		
Playground/Equipment Upgrade	0000	9780				100,000.00		
Facility Upgrades	0000	9780				200,000.00		
Building Project Reserve	0000	9780				200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	489,889.00	489,889.00		505,122.80		
Unassigned/Unappropriated Amount		9790	768,006.69	406,738.00		595,377.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,141,044.00	7,141,044.00	1,829,162.00	6,713,778.00	(427,266.00)	-6.0%
Education Protection Account State Aid - Current Year		8012	1,880,454.00	1,880,454.00	564,772.00	2,305,557.00	425,103.00	22.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,021,498.00	9,021,498.00	2,393,934.00	9,019,335.00	(2,163.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,603,521.00	1,603,521.00	0.00	1,603,521.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,625,019.00	10,625,019.00	2,393,934.00	10,622,856.00	(2,163.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	26,829.00	26,829.00	0.00	27,148.00	319.00	1.2%
Lottery - Unrestricted and Instructional Materials		8560	163,805.00	163,805.00	0.00	162,948.00	(857.00)	-0.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			190,634.00	190,634.00	0.00	190,096.00	(538.00)	-0.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	18,164.65	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	60,440.00	60,440.00	38,022.81	60,440.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER LOCAL REVENUE			60,440.00	60,440.00	56,187.46	60,440.00	0.00	0.0%
TOTAL, REVENUES			10,876,093.00	10,876,093.00	2,450,121.46	10,873,392.00	(2,701.00)	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,445,125.00	3,445,125.00	800,386.97	3,400,719.00	44,406.00	1.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	797,636.00	797,636.00	247,518.67	783,817.00	13,819.00	1.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,242,761.00	4,242,761.00	1,047,905.64	4,184,536.00	58,225.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	305,000.00	305,000.00	57,503.36	217,503.00	87,497.00	28.7%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	128,839.00	128,839.00	42,940.00	132,672.00	(3,833.00)	-3.0%
Clerical, Technical and Office Salaries		2400	678,010.00	678,010.00	207,074.91	750,947.00	(72,937.00)	-10.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,111,849.00	1,111,849.00	307,518.27	1,101,122.00	10,727.00	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	724,877.00	724,877.00	194,820.21	770,684.00	(45,807.00)	-6.3%
PERS		3201-3202	242,729.00	242,729.00	74,272.84	254,213.00	(11,484.00)	-4.7%
OASDI/Medicare/Alternative		3301-3302	113,437.00	113,437.00	37,037.09	129,453.00	(16,016.00)	-14.1%
Health and Welfare Benefits		3401-3402	386,042.00	386,042.00	105,689.27	420,362.00	(34,320.00)	-8.9%
Unemployment Insurance		3501-3502	2,236.00	2,236.00	648.15	2,462.00	(226.00)	-10.1%
Workers' Compensation		3601-3602	22,339.00	22,339.00	6,510.74	24,703.00	(2,364.00)	-10.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,373.00	19,373.00	6,616.25	8,802.00	10,571.00	54.6%
TOTAL, EMPLOYEE BENEFITS			1,511,033.00	1,511,033.00	425,594.55	1,610,679.00	(99,646.00)	-6.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	152,183.00	152,183.00	82,609.95	234,268.00	(82,085.00)	-53.9%
Noncapitalized Equipment		4400	3,000.00	3,000.00	9,839.73	17,500.00	(14,500.00)	-483.3%
Food		4700	10,000.00	10,000.00	1,261.31	10,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			165,183.00	165,183.00	93,710.99	261,768.00	(96,585.00)	-58.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	35,993.00	35,993.00	24,089.95	35,993.00	0.00	0.0%
Travel and Conferences		5200	10,500.00	10,500.00	1,258.70	9,000.00	1,500.00	14.3%
Dues and Memberships		5300	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Insurance		5400-5450	75,000.00	75,000.00	48,449.17	100,000.00	(25,000.00)	-33.3%
Operations and Housekeeping Services		5500	57,000.00	57,000.00	12,361.80	55,500.00	1,500.00	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	445,000.00	445,000.00	195,457.43	475,000.00	(30,000.00)	-6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Professional/Consulting Services and Operating Expenditures		5800	1,449,002.00	1,449,002.00	247,126.11	1,358,101.00	90,901.00	6.3%
Communications		5900	43,500.00	43,500.00	7,237.43	45,500.00	(2,000.00)	-4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,135,995.00	2,135,995.00	535,980.59	2,099,094.00	36,901.00	1.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,166,821.00	9,166,821.00	2,410,710.04	9,257,199.00	(90,378.00)	-1.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,285,787.00)	(1,285,787.00)	0.00	(1,300,593.00)	(14,806.00)	1.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,285,787.00)	(1,285,787.00)	0.00	(1,300,593.00)	(14,806.00)	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,285,787.00)	(1,285,787.00)	0.00	(1,300,593.00)	(14,806.00)	1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	221,252.00	221,252.00	0.00	221,252.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,559,651.00	1,559,651.00	250,548.00	2,021,361.00	461,710.00	29.6%
4) Other Local Revenue		8600-8799	84,739.00	84,739.00	159,388.00	84,739.00	0.00	0.0%
5) TOTAL, REVENUES			1,865,642.00	1,865,642.00	409,936.00	2,327,352.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	40,346.00	40,346.00	33,043.04	185,973.00	(145,627.00)	-360.9%
2) Classified Salaries		2000-2999	0.00	0.00	4,032.12	18,899.00	(18,899.00)	New
3) Employee Benefits		3000-3999	365,482.00	365,482.00	8,788.14	371,714.00	(6,232.00)	-1.7%
4) Books and Supplies		4000-4999	225,011.00	225,011.00	104,497.18	331,662.00	(106,651.00)	-47.4%
5) Services and Other Operating Expenditures		5000-5999	2,449,555.00	2,449,555.00	870,388.51	2,462,623.00	(13,068.00)	-0.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,080,394.00	3,080,394.00	1,020,748.99	3,370,871.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,214,752.00)	(1,214,752.00)	(610,812.99)	(1,043,519.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,285,787.00	1,285,787.00	0.00	1,300,593.00	14,806.00	1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,285,787.00	1,285,787.00	0.00	1,300,593.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,035.00	71,035.00	(610,812.99)	257,074.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,587.00	189,983.00		10,587.00	(179,396.00)	-94.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,587.00	189,983.00		10,587.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,587.00	189,983.00		10,587.00		
2) Ending Balance, June 30 (E + F1e)			81,622.00	261,018.00		267,661.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	81,622.00	261,018.00		267,661.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	211,354.00	211,354.00	0.00	211,354.00	0.00	0.0%
Special Education Discretionary Grants		8182	9,898.00	9,898.00	0.00	9,898.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			221,252.00	221,252.00	0.00	221,252.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	569,240.00	569,240.00	0.00	569,240.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	70,325.00	70,325.00	0.00	70,325.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	111,035.00	111,035.00	38,230.00	111,035.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	809,051.00	809,051.00	212,318.00	1,270,761.00	461,710.00	57.1%
TOTAL, OTHER STATE REVENUE			1,559,651.00	1,559,651.00	250,548.00	2,021,361.00	461,710.00	29.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	84,739.00	84,739.00	0.00	84,739.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	159,388.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84,739.00	84,739.00	159,388.00	84,739.00	0.00	0.0%
TOTAL, REVENUES			1,865,642.00	1,865,642.00	409,936.00	2,327,352.00	461,710.00	24.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	40,346.00	40,346.00	33,043.04	173,663.00	(133,317.00)	-330.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	12,310.00	(12,310.00)	New
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			40,346.00	40,346.00	33,043.04	185,973.00	(145,627.00)	-360.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	4,032.12	18,899.00	(18,899.00)	New
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	4,032.12	18,899.00	(18,899.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	365,247.00	365,247.00	6,311.22	369,051.00	(3,804.00)	-1.0%
PERS		3201-3202	0.00	0.00	317.44	488.00	(488.00)	New
OASDI/Medicare/Alternative		3301-3302	124.00	124.00	761.94	1,899.00	(1,775.00)	-1,431.5%
Health and Welfare Benefits		3401-3402	9.00	9.00	1,191.45	2.00	7.00	77.8%
Unemployment Insurance		3501-3502	5.00	5.00	18.41	27.00	(22.00)	-440.0%
Workers' Compensation		3601-3602	44.00	44.00	187.68	247.00	(203.00)	-461.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	53.00	53.00	0.00	0.00	53.00	100.0%
TOTAL, EMPLOYEE BENEFITS			365,482.00	365,482.00	8,788.14	371,714.00	(6,232.00)	-1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	225,011.00	225,011.00	104,497.18	331,662.00	(106,651.00)	-47.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			225,011.00	225,011.00	104,497.18	331,662.00	(106,651.00)	-47.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,232,270.00	2,232,270.00	839,250.45	2,197,076.00	35,194.00	1.6%
Travel and Conferences		5200	5,000.00	5,000.00	3,160.00	13,509.00	(8,509.00)	-170.2%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	212,285.00	212,285.00	27,978.06	252,038.00	(39,753.00)	-18.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,449,555.00	2,449,555.00	870,388.51	2,462,623.00	(13,068.00)	-0.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,080,394.00	3,080,394.00	1,020,748.99	3,370,871.00	(290,477.00)	-9.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,285,787.00	1,285,787.00	0.00	1,300,593.00	14,806.00	1.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,285,787.00	1,285,787.00	0.00	1,300,593.00	14,806.00	1.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,285,787.00	1,285,787.00	0.00	1,300,593.00	(14,806.00)	-1.2%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,625,019.00	10,625,019.00	2,393,934.00	10,622,856.00	(2,163.00)	0.0%
2) Federal Revenue		8100-8299	221,252.00	221,252.00	0.00	221,252.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,750,285.00	1,750,285.00	250,548.00	2,211,457.00	461,172.00	26.3%
4) Other Local Revenue		8600-8799	145,179.00	145,179.00	215,575.46	145,179.00	0.00	0.0%
5) TOTAL, REVENUES			12,741,735.00	12,741,735.00	2,860,057.46	13,200,744.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,283,107.00	4,283,107.00	1,080,948.68	4,370,509.00	(87,402.00)	-2.0%
2) Classified Salaries		2000-2999	1,111,849.00	1,111,849.00	311,550.39	1,120,021.00	(8,172.00)	-0.7%
3) Employee Benefits		3000-3999	1,876,515.00	1,876,515.00	434,382.69	1,982,393.00	(105,878.00)	-5.6%
4) Books and Supplies		4000-4999	390,194.00	390,194.00	198,208.17	593,430.00	(203,236.00)	-52.1%
5) Services and Other Operating Expenditures		5000-5999	4,585,550.00	4,585,550.00	1,406,369.10	4,561,717.00	23,833.00	0.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,247,215.00	12,247,215.00	3,431,459.03	12,628,070.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			494,520.00	494,520.00	(571,401.57)	572,674.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			494,520.00	494,520.00	(571,401.57)	572,674.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,139,735.69	2,957,863.00		3,139,736.00	181,873.00	6.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,139,735.69	2,957,863.00		3,139,736.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,139,735.69	2,957,863.00		3,139,736.00		
2) Ending Balance, June 30 (E + F1e)			3,634,255.69	3,452,383.00		3,712,410.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,600.00	2,600.00		2,600.00		
Stores		9712	0.00	0.00		0.00		

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Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	81,622.00	261,018.00		267,661.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,292,138.00	2,292,138.00		2,341,649.20		
Board Designated Reserve - 8.00%	0000	9780	979,777.00					
Board Designated Reserve Special Education - 5.00%	0000	9780	612,361.00					
Technology Rotation	0000	9780	150,000.00					
Technology Upgrade	0000	9780	50,000.00					
Playground/Equipment Upgrade	0000	9780	100,000.00					
Facility Upgrades	0000	9780	200,000.00					
Building Project Reserve	0000	9780	200,000.00					
Board Designated Reserve - 8.00%	0000	9780		979,777.00				
Board Designated Reserve Special Education - 5.00%	0000	9780		612,361.00				
Technology Rotation	0000	9780		150,000.00				
Technology Upgrade	0000	9780		50,000.00				
Playground/Equipment Upgrade	0000	9780		100,000.00				
Facility Upgrades	0000	9780		200,000.00				
Building Project Reserve	0000	9780		200,000.00				
Board Designated Reserve - 8.00%	0000	9780				1,010,245.20		
Board Designated Reserve Special Education - 5.00%	0000	9780				631,404.00		
Technology Rotation	0000	9780				150,000.00		
Technology Upgrade	0000	9780				50,000.00		
Playground/Equipment Upgrade	0000	9780				100,000.00		
Facility Upgrades	0000	9780				200,000.00		
Building Project Reserve	0000	9780				200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	489,889.00	489,889.00		505,122.80		
Unassigned/Unappropriated Amount		9790	768,006.69	406,738.00		595,377.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,141,044.00	7,141,044.00	1,829,162.00	6,713,778.00	(427,266.00)	-6.0%
Education Protection Account State Aid - Current Year		8012	1,880,454.00	1,880,454.00	564,772.00	2,305,557.00	425,103.00	22.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%

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County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,021,498.00	9,021,498.00	2,393,934.00	9,019,335.00	(2,163.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,603,521.00	1,603,521.00	0.00	1,603,521.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,625,019.00	10,625,019.00	2,393,934.00	10,622,856.00	(2,163.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	211,354.00	211,354.00	0.00	211,354.00	0.00	0.0%
Special Education Discretionary Grants		8182	9,898.00	9,898.00	0.00	9,898.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

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Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			221,252.00	221,252.00	0.00	221,252.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	569,240.00	569,240.00	0.00	569,240.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	26,829.00	26,829.00	0.00	27,148.00	319.00	1.2%
Lottery - Unrestricted and Instructional Materials		8560	234,130.00	234,130.00	0.00	233,273.00	(857.00)	-0.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6367	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	111,035.00	111,035.00	38,230.00	111,035.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	809,051.00	809,051.00	212,318.00	1,270,761.00	461,710.00	57.1%
TOTAL, OTHER STATE REVENUE			1,750,285.00	1,750,285.00	250,548.00	2,211,457.00	461,172.00	26.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%

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Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	84,739.00	84,739.00	18,164.65	84,739.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	60,440.00	60,440.00	38,022.81	60,440.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	159,388.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%

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All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			145,179.00	145,179.00	215,575.46	145,179.00	0.00	0.0%
TOTAL, REVENUES			12,741,735.00	12,741,735.00	2,860,057.46	13,200,744.00	459,009.00	3.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,485,471.00	3,485,471.00	833,430.01	3,574,382.00	(88,911.00)	-2.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	797,636.00	797,636.00	247,518.67	796,127.00	1,509.00	0.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,283,107.00	4,283,107.00	1,080,948.68	4,370,509.00	(87,402.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	305,000.00	305,000.00	61,535.48	236,402.00	68,598.00	22.5%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	128,839.00	128,839.00	42,940.00	132,672.00	(3,833.00)	-3.0%
Clerical, Technical and Office Salaries		2400	678,010.00	678,010.00	207,074.91	750,947.00	(72,937.00)	-10.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,111,849.00	1,111,849.00	311,550.39	1,120,021.00	(8,172.00)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,090,124.00	1,090,124.00	201,131.43	1,139,735.00	(49,611.00)	-4.6%
PERS		3201-3202	242,729.00	242,729.00	74,590.28	254,701.00	(11,972.00)	-4.9%
OASDI/Medicare/Alternative		3301-3302	113,561.00	113,561.00	37,799.03	131,352.00	(17,791.00)	-15.7%
Health and Welfare Benefits		3401-3402	386,051.00	386,051.00	106,880.72	420,364.00	(34,313.00)	-8.9%
Unemployment Insurance		3501-3502	2,241.00	2,241.00	666.56	2,489.00	(248.00)	-11.1%
Workers' Compensation		3601-3602	22,383.00	22,383.00	6,698.42	24,950.00	(2,567.00)	-11.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,426.00	19,426.00	6,616.25	8,802.00	10,624.00	54.7%
TOTAL, EMPLOYEE BENEFITS			1,876,515.00	1,876,515.00	434,382.69	1,982,393.00	(105,878.00)	-5.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	377,194.00	377,194.00	187,107.13	565,930.00	(188,736.00)	-50.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	9,839.73	17,500.00	(14,500.00)	-483.3%
Food		4700	10,000.00	10,000.00	1,261.31	10,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			390,194.00	390,194.00	198,208.17	593,430.00	(203,236.00)	-52.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,268,263.00	2,268,263.00	863,340.40	2,233,069.00	35,194.00	1.6%
Travel and Conferences		5200	15,500.00	15,500.00	4,418.70	22,509.00	(7,009.00)	-45.2%
Dues and Memberships		5300	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Insurance		5400-5450	75,000.00	75,000.00	48,449.17	100,000.00	(25,000.00)	-33.3%
Operations and Housekeeping Services		5500	57,000.00	57,000.00	12,361.80	55,500.00	1,500.00	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	445,000.00	445,000.00	195,457.43	475,000.00	(30,000.00)	-6.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,661,287.00	1,661,287.00	275,104.17	1,610,139.00	51,148.00	3.1%
Communications		5900	43,500.00	43,500.00	7,237.43	45,500.00	(2,000.00)	-4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,585,550.00	4,585,550.00	1,406,369.10	4,561,717.00	23,833.00	0.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,247,215.00	12,247,215.00	3,431,459.03	12,628,070.00	(380,855.00)	-3.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		

2025-26 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

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Form 01I
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	257,074.00
7810	Other Restricted State	10,587.00
Total, Restricted Balance		267,661.00

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	257,074.00
7810	Other Restricted State	10,587.00
Total, Restricted Balance		267,661.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	848.00	848.00	838.00	838.00	(10.00)	-1.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	848.00	848.00	838.00	838.00	(10.00)	-1.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	848.00	848.00	838.00	838.00	(10.00)	-1.0%

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	12,628,070.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	221,252.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				12,406,818.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C9)*				838.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				14,805.27
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			11,537,372.23	14,020.55
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			11,537,372.23	14,020.55
B. Required effort (Line A.2 times 90%)			10,383,635.01	12,618.50
C. Current year expenditures (Line I.E and Line II.B)			12,406,818.00	14,805.27
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

FOREST CHARTER SCHOOL

AUDIT REPORT

**FOR THE YEAR ENDED
JUNE 30, 2025**

**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 Audit of 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, 2025, 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, 2025, 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.

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 as a whole 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.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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 Information

Management is responsible for the other information included in the annual report. The other information comprises the Local Education Agency Organization Structure but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December XX, 2025, 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, 2025

ASSETS

Current assets	
Cash and cash equivalents	\$ 3,501,964
Accounts receivable	1,477,389
Prepaid expenses	64,429
Total current assets	<u>5,043,782</u>
Noncurrent assets	
Deposits	53,348
Right-of-use asset	1,031,181
Capital assets, net	283,869
Total noncurrent assets	<u>1,368,398</u>
Total Assets	<u>\$ 6,412,180</u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ 1,138,242
Deferred revenue	736,467
Operating lease liability	1,108,167
Total liabilities	<u>2,982,876</u>
Net assets	
Without donor restrictions	3,418,717
With donor restrictions	10,587
Total net assets	<u>3,429,304</u>
Total Liabilities and Net Assets	<u>\$ 6,412,180</u>

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, 2025**

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUES			
Federal and state support and revenues			
Local control funding formula, state aid	\$ 8,820,684	\$ -	\$ 8,820,684
Federal revenues	221,252	-	221,252
Other state revenues	1,866,488	2,815	1,869,303
Total federal and state support and revenues	10,908,424	2,815	10,911,239
Local support and revenues			
Payments in lieu of property taxes	1,270,327	-	1,270,327
Investment income, net	78,714	-	78,714
Other local revenues	292,160	-	292,160
Total local support and revenues	1,641,201	-	1,641,201
Total Support and Revenues	12,549,625	2,815	12,552,440
EXPENSES			
Program services	8,208,357	-	8,208,357
Management and general	3,575,809	-	3,575,809
Total Expenses	11,784,166	-	11,784,166
CHANGE IN NET ASSETS	765,459	2,815	768,274
Net Assets - Beginning	2,653,258	7,772	2,661,030
Net Assets - Ending	\$ 3,418,717	\$ 10,587	\$ 3,429,304

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, 2025**

	Program Services	Management and General	Total
EXPENSES			
Personnel expenses			
Certificated salaries	\$ 3,457,582	\$ 767,115	\$ 4,224,697
Non-certificated salaries	304,405	818,857	1,123,262
Pension plan contributions	954,438	431,592	1,386,030
Payroll taxes	94,455	76,824	171,279
Other employee benefits	269,438	124,192	393,630
Total personnel expenses	5,080,318	2,218,580	7,298,898
Non-personnel expenses			
Books and supplies	279,293	47,525	326,818
Insurance	-	70,687	70,687
Facilities	10,989	442,092	453,081
Professional services	2,816,926	543,831	3,360,757
Depreciation	14,554	-	14,554
Fees to authorizing agency	-	201,820	201,820
Other operating expenses	6,277	51,274	57,551
Total non-personnel expenses	3,128,039	1,357,229	4,485,268
Total Expenses	\$ 8,208,357	\$ 3,575,809	\$ 11,784,166

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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, 2025**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 768,274
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities	
Depreciation	14,554
Lease expense - amortization of right-of-use asset	(4,011)
(Increase) decrease in operating assets	
Accounts receivable	576,601
Prepaid expenses	251,923
Increase (decrease) in operating liabilities	
Accounts payable	304,791
Deferred revenue	(438,230)
Net cash provided by (used in) operating activities	<u>1,473,902</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,473,902
Cash and cash equivalents - Beginning	<u>2,028,062</u>
Cash and cash equivalents - Ending	<u>\$ 3,501,964</u>

SUPPLEMENTAL DISCLOSURE

Cash paid for interest	<u>\$ -</u>
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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, 2025, 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 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. Forest Charter School reports 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.

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.

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Receivables and Allowances (continued)

Based on review of these factors, the Charter establishes or adjusts the allowance for specific revenue sources as a whole. At June 30, 2025, 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. Lease Arrangements

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*, a new lease standard effective no later than the fiscal year 2022-23. 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.

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). 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. |

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.

FOREST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. 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.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents, as of June 30, 2025, consists of the following:

Cash in county treasury	\$ 3,511,836
County treasury fair value adjustment	(12,472)
Cash in banks, non-interest bearing	2,600
Total Cash and Cash Equivalents	\$ 3,501,964

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, 2025, Forest Charter School's bank balance was not exposed to custodial credit risk as there were no deposits over \$250,000 in accounts held at one or more 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.

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 \$3,499,364 and an amortized book value of \$3,511,836 as of June 30, 2025. The average weighted maturity for this pool is 554 days.

Fair Value Measurement

Cash in county treasury is measured at Level 1 using the fair value input levels noted in Note 1N. The Charter has classified 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.

FOREST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Cash in County Treasury (continued)

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 on the following page 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

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable, as of June 30, 2025, consists of the following:

Local control funding sources, state aid	\$	923,017
Federal sources		280,415
Other state sources		206,565
In lieu property tax payments		58,585
Other local sources		8,807
Total Accounts Receivable	\$	1,477,389

NOTE 4 – CAPITAL ASSETS

A summary of activity related to capital assets during the year ended June 30, 2025 consists of the following:

	Balance July 1, 2024	Additions	Disposals	Balance June 30, 2025
Property and equipment				
Capital Assets	\$ 319,333	\$ -	\$ -	\$ 319,333
Total property and equipment	319,333	-	-	319,333
Less accumulated depreciation	(20,910)	(14,554)	-	(35,464)
Capital Assets, net	\$ 298,423	\$ (14,554)	\$ -	\$ 283,869

FOREST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 5 – ACCOUNTS PAYABLE

Accounts payable, as of June 30, 2025, consists of the following:

Due to grantor government	\$ 743,519
Due to authorizing agency	353,040
Salaries and benefits	38,246
Vendor payables	3,437
Total Accounts Payable	\$ 1,138,242

NOTE 6 – DEFERRED REVENUE

Deferred revenue, as of June 30, 2025, consists of the \$736,467 from state sources. Deferred revenue includes funding that has been received in cash, however, has not been earned as of June 30, 2025. Funding conditions are expected to be met and revenue will be recognized in the subsequent fiscal year.

NOTE 7 – OPERATING LEASES

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, 2025, monthly lease payments were \$14,792.

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. On May 25, 2025, a new lease agreement was entered into to extend the term of the lease to May 31, 2030. The agreement calls for a \$9,117 deposit that the Charter has recognized as a noncurrent asset. During the fiscal year ending June 30, 2025, monthly lease payments were \$15,840.

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, 2025, lease payments totaled \$1,500 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. On January 27, 2023, the lease agreement was extended to June 30, 2026. During the fiscal year ending June 30, 2025, monthly lease payments were \$2,200. During the fiscal year ending June 30, 2025, monthly lease payments were \$2,200.

FOREST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 7 – OPERATING LEASES (continued)

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

Fiscal Year Ending June 30,	Operating Lease Liability	Right-of-Use Asset
2026	\$ 180,000	\$ 145,169
2027	182,500	145,169
2028	185,000	145,169
2029	187,500	145,169
2030	577,500	435,505
Total lease payments	1,312,500	1,016,181
NPV adjustment	(204,333)	-
Prepaid rent	-	15,000
Total	\$ 1,108,167	\$ 1,031,181

NOTE 8 – NET ASSETS

Net Assets with Donor Restrictions

As of June 30, 2025, the Charter's net assets with donor restrictions consists of \$10,587 from state sources: \$7,772 for the ethnic studies program and \$2,815 for literacy screening professional development.

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, 2025, the Charter's net assets without donor restrictions consists of the following:

Net investment in capital assets	\$ 283,869
Board designations	
Board designated reserve	940,690
Special education reserve	587,931
Technology reserve	160,000
Playground/equipment upgrade	50,000
Facility upgrades	100,000
Building project reserve	100,000
Reserve for economic uncertainty	470,335
Total board designations	2,408,956
Undesignated	725,892
Total Net Assets without Donor Restrictions	\$ 3,418,717

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The table on the following page reflects the Charter's financial assets as of June 30, 2025, 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.

FOREST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 9 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS (continued)

Financial Assets	
Cash and cash equivalents	\$ 3,501,964
Accounts receivable	1,477,389
Prepaid expenses	64,429
Contractual or donor-imposed restrictions	
Cash restricted by others for specific uses	(10,587)
Cash held for conditional contributions	(736,467)
Board designations	(2,408,956)
Financial Assets available to meet cash needs	
 for expenditures within one year	\$ 1,887,772

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).

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 annual comprehensive financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, P.O. Box 15275, Sacramento, California 95851-0275.

Funding Policy

Active plan members are required to contribute 10.25% or 10.205% of their 2024-25 salary depending on the employee's membership date in the plan. The required employer contribution rate for fiscal year 2024-25 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
2024-25	\$ 784,469	100%
2023-24	\$ 753,650	100%
2022-23	\$ 736,761	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 \$345,440. The on-behalf payment amount is computed as the proportionate share of total 2023-24 State on-behalf contributions.

NOTE 10 – EMPLOYEE RETIREMENT PLANS (continued)

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 annual comprehensive 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 Q Street, Sacramento, California 95811.

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 8.0% 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 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 2024-25 was 27.05% 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
2024-25	\$ 256,121	100%
2023-24	\$ 239,802	100%
2022-23	\$ 181,091	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 (EC) 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, the charter petition end date was extended to June 30, 2026. Additionally, on July 10, 2023, the Governor of California approved Senate Bill 114 (SB 114), which amended 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.

FOREST CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2025

NOTE 11 – COMMITMENTS AND CONTINGENCIES (continued)

Charter School Authorization (continued)

The Charter makes payments to the authorizing agency 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 \$201,820 for the fiscal year ending June 30, 2025.

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.

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, 2025.

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 \$4,896,072 and CalPERS has not estimated the Charter's share of withdrawal liability as it has been included within Nevada County Superintendent of Schools' proportionate share. The Charter does not currently intend to withdraw from CalSTRS or CalPERS. Refer to Note 10 for additional information on employee retirement plans. 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, 2025, Nevada County Superintendent of Schools has not elected to do so; therefore, a liability has not been recorded within the Charter's financials.

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, 2025.

NOTE 12 – DONATED GOODS AND SERVICES

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. The Charter did not receive any donated items during the year ended June 30, 2025.

NOTE 13 – SUBSEQUENT EVENTS

Forest Charter School has evaluated subsequent events for the period from June 30, 2025 through December XX, 2025, the date the financial statements were available to be issued. Management did not identify any transactions or events that require disclosure or that would have an impact on the financial statements.

SUPPLEMENTARY INFORMATION

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FOREST CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
FOR THE YEAR ENDED JUNE 30, 2025

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.

	Second Period Report	Annual Report
	Nonclassroom-Based	
Grade Span		
Regular		
Kindergarten* through third	221.04	221.91
Fourth through sixth	178.83	181.74
Seventh through eighth	147.98	147.26
Ninth through twelfth	273.26	271.98
Total Average Daily Attendance - Nonclassroom-Based	821.11	822.89
Total Average Daily Attendance	821.11	822.89

*Includes Transitional Kindergarten (TK)

The Charter had no Classroom-Based ADA in 2024-25.

**FOREST CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL DAYS
FOR THE YEAR ENDED JUNE 30, 2025**

This schedule presents information on the amount of instructional days offered per grade level by the charter school and whether the charter school complied with the provisions of *Education Code Section 47612.5*.

Forest Charter School only provided nonclassroom-based instruction; therefore, no annual instructional minutes by grade level are presented below.

Grade Level	2024-25	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)

**FOREST CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL
STATEMENTS
JUNE 30, 2025**

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

June 30, 2025, net position in General Fund per Annual Financial and Budget Report (Unaudited Actuals)	<u>\$ 3,139,736</u>
Adjustments:	
Increase (decrease) in total net assets:	
Record beginning balance of net capital assets	310,805
Record depreciation expense	(26,936)
Record lease expense attributed to right-of-use asset	<u>(42,233)</u>
Net adjustments	<u>241,636</u>
June 30, 2025, net assets per audited financial statements	<u>\$ 3,381,372</u>

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OTHER INFORMATION

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FOREST CHARTER SCHOOL
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
JUNE 30, 2025

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.

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 2024-25, the Charter served approximately 845 students in grades TK to 12.

BOARD OF DIRECTORS		
Name	Office	Term Expiration
Dan Thiem	Chair	June 2026
Amee Medeiros	Member	June 2025
Gabriella Stockdale	Member	June 2026
Amber Baker	Member	June 2025
Makala Clinton	Member	June 2025

ADMINISTRATION

Peter Sagebiel
Executive Director

Meshawn Simmons
Business Director

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, 2025, and the related notes to the financial statements, which collectively comprise the Charter's financial statements and have issued our report thereon dated **December XX, 2025**.

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. 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
December XX, 2025

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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 *2024-25 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, 2025. .

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, 2025, 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 *2024-25 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.

Auditor's Responsibilities for the Audit for State Compliance (continued)

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	
Proposition 28 Arts and Music in Schools	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	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not applicable
Expanded Learning Opportunities Program	Not applicable
Transitional Kindergarten	Yes
Kindergarten Continuance	Yes
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 school 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
December XX, 2025

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FINDINGS AND QUESTIONED COSTS SECTION

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**FOREST CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

PART I – SUMMARY OF AUDITORS' RESULTS

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>No</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 2024-25 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

PART II – FINANCIAL STATEMENT FINDINGS

There were no audit findings related to the financial statements for the year ended June 30, 2025.

PART III – STATE AWARD FINDINGS AND QUESTIONED COSTS

There were no audit findings and questioned costs related to state awards for the year ended June 30, 2025.

**FOREST CHARTER SCHOOL
SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2025**

This section 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, 2024.

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Monitoring Goals, Actions, and Resources for the 2025-26 Local Control and Accountability Plan (LCAP)

This template is intended for internal monitoring purposes only. The 2025-26 LCAP template and instructions should be consulted when completing required documents.

(6) (A) The superintendent of the school district shall present a report on the annual update to the local control and accountability plan and the local control funding formula budget overview for parents on or before February 28 of each year at a regularly scheduled meeting of the governing board of the school district. (B) The report shall include both of the following: (i) All available midyear outcome data related to metrics identified in the current year's local control and accountability plan. (ii) All available midyear expenditure and implementation data on all actions identified in the current year's local control and accountability plan.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Forest Charter School	Peter Sagebiel Executive Director	psagebiel@forestcharter.com (530) 265-4823

Goal 1

Goal Description

The Percentage of students who demonstrate grade-level proficiency in ELA and math will increase annually.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.1	Priority 1: Basic (Conditions of Learning) Local indicator and/or local survey Facility Inspection Tool (FIT)	Credentialing based on TAMO (2022): Total FTE 42.8 Clear 47.3 % Out of field 50.1% Intern 0 Ineffective 2.6% Incomplete 0 Note: Based on EC 448656 all FCS teachers are appropriately credentialed. 100% of Pupils have access to standards aligned instructional materials (2024) All facilities earned an overall rating of "good" based on Facility Inspection Tool (FIT) and/or local survey (2024)	Credentialing based on TAMO (2023): Total FTE 43.9% Clear 46.1% Out of field 49.1% Intern 0 Ineffective 4.8% Incomplete 0 Note: Based on EC 448656 all FCS teachers are appropriately credentialed. 100% of Pupils have access to standards aligned instructional materials (2024) All facilities earned an overall rating of "good" based on Facility Inspection Tool (FIT) and/or local survey (2025)		Credentialing based on TAMO (2023-24): Total FTE 45.3% Clear 43.3% Out of field 50.4% Intern 1.3% Ineffective 5.0% Incomplete 0 Note: Based on EC 448656 all FCS teachers are appropriately credentialed. 100% of Pupils have access to standards aligned instructional materials (2025) All facilities earned an overall rating of "good" based on Facility Inspection Tool (FIT) and/or local survey (2025)	Maintain 100% of teachers appropriately assigned and fully credentialed based on EC448656 Maintain 100% of pupils having access to standards aligned instructional materials Achieve an overall rating of "good" based on Facility Inspection Tool (FIT) and/or local survey
1.2	Priority 2: State Standards (Conditions of Learning) Local Indicator and/or local survey	100% of teachers implement state board adopted academic content and performance standards for all students (2024)	100% of teachers implement state board adopted academic content and performance standards for all students (2024)		100% of teachers implement state board adopted academic content and performance standards for all students (2025)	100% of teachers will Implement state board adopted academic content and performance standards for all students

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		100% of students (including unduplicated and students with disabilities) are given access to CCSS curriculum and materials. Teachers use ELD Standards and California State Standards (CSS) in math and English Language Arts. (2024)	100% of students (including unduplicated and students with disabilities) are given access to CCSS curriculum and materials. Teachers use ELD Standards and California State Standards (CSS) in math and English Language Arts. (2024)		100% of students (including unduplicated and students with disabilities) are given access to CCSS curriculum and materials. Teachers use ELD Standards and California State Standards (CSS) in math and English Language Arts. (2025)	100% of students (including unduplicated and students with disabilities) will be given access to CCSS curriculum and materials. Teachers will use ELD Standards and California State Standards (CSS) in math and English Language Arts.
1.3	Priority 3: Parental Involvement (Engagement) Local indicator and/or local survey to gain input on decision making	100% of parents including parents of unduplicated pupils and students with exceptional needs were contacted via email to participate in the annual Parent Survey for input in decision making. (2024)	100% of parents including parents of unduplicated pupils and students with exceptional needs were contacted via email to participate in the annual Parent Survey for input in decision making. (2024)		100% of parents including parents of unduplicated pupils and students with exceptional needs were contacted via email to participate in the annual Parent Survey for input in decision making. (2025)	100% of parents including parents of unduplicated pupils and students with exceptional needs will be contacted to participate in the annual Parent Survey for input in decision making

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
1.4	Priority 4: Pupil Achievement (Pupil Outcomes) CA School Dashboard DataQuest College Board EAP Results - 3 or higher on CAASPP CTE Completion Results on CALPADS Local Data	Math - 29.06% of students met or exceeded the grade level standard on the CAASPP (2023) Math for socio-economically disadvantaged students (red) - 118.8 points below standard on the CAASPP (2023) ELA - 48.30% of students met or exceeded the grade level standards on the CAASPP (2023) Science - 36.56% of students met or exceeded the grade level standards in the CAASPP/CAST (2023) 32% of students are meeting the a-g requirement (2023)	Math - 26.86% of students met or exceeded the grade level standard on the CAASPP (2024) Math for socio-economically disadvantaged students (orange) - 110.4 points below standard on the CAASPP (2024) ELA - 41.97% of students met or exceeded the grade level standards on the CAASPP (2024) Science - 33.62% of students met or exceeded the grade level standards in the CAASPP/CAST (2024) 23% of students are meeting the a-g requirement (2024)		Math - 26.72% of students met or exceeded the grade level standard on the CAASPP (2025) Math for socio-economically disadvantaged students (orange) - 108.1 points below standard on the CAASPP (2025) ELA - 39.19% of students met or exceeded the grade level standards on the CAASPP (2025) Science - 30.70% of students met or exceeded the grade level standards in the CAASPP/CAST (2025) 25.6% of students are meeting the a-g requirement (2025) 2 EL students have progressed at least one level on the	The percentage of students Meeting or exceeding standard on the CAASPP math will increase by 5% The number of points below standard will decrease to 100 on the CAASPP The percentage of students Meeting or exceeding standard on the CAASPP ELA will increase by 5% The percentage of students Meeting or exceeding standard on the CAASPP Science will increase by 5% The percent of student meeting the a-g requirement will increase by 10% 100% of EL students will progress at least one level on the ELPAC

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		0 EL students have progressed at least one level on the ELPAC (Currently FCS has 3 EL students) (2023) 0 EL students have been reclassified (currently FCS has 3 EL students) (2023) 60% of students have passed the AP exam with a 3 or higher (2023) 57.9% of students have been determined Ready or Conditionally Ready for college by EAP in ELA (2023) 28% of students have been determined Ready or Conditionally Ready for college by EAP in math (2023). 0.003% of students have completed a CTE Pathway (Fall 2023)	2 EL students have progressed at least one level on the ELPAC (Currently FCS has 6 EL students) (2024) 1 EL student have been reclassified (currently FCS has 6 EL students) (2024) 100% of students have passed the AP exam with a 3 or higher (2024) 50% of students have been determined Ready or Conditionally Ready for college by EAP in ELA (2024) 25% of students have been determined Ready or Conditionally Ready for college by EAP in math (2024). 0.02% of students have completed a CTE Pathway (Fall 2024)		ELPAC (Currently FCS has 10 EL students) (2025) 0 EL students have been reclassified (currently FCS has 10 EL students) (2025) 100% of students have passed the AP exam with a 3 or higher (2025) 52% of students have been determined Ready or Conditionally Ready for college by EAP in ELA (2025) 20% of students have been determined Ready or Conditionally Ready for college by EAP in math (2025). 0.004% of students have completed a CTE Pathway (Fall 2025)	FCS will reclassify 100% of its EL students. The percent of FCS students passing the AP exams with a 3 or higher will increase by 5% Students deemed Ready or Conditionally Ready in ELA will increase by 5% Students deemed Ready or Conditionally Ready in math will increase by 5% 3% of FCS high school students will have completed a CTE Pathway
1.5	Priority 7: Course Access (Conditions of Learning) Local indicator and/or local survey/data	100% of students have access to required areas of study, including for unduplicated pupils and pupils with exceptional needs.	100% of students have access to required areas of study, including for unduplicated pupils and pupils with exceptional needs.		100% of students have access to required areas of study, including for unduplicated pupils and pupils with exceptional needs.	Maintain 100% of students having access to required areas of study, including for unduplicated pupils and pupils with

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		(2024)	(2025)		(2025)	exceptional needs
1.6	Priority 8: Other Pupil Outcomes (Pupil Outcomes) Benchmark Assessment Results	Percent of students in grades 3-8 on or above grade level Reading - Fall 53% Winter 58.8% of 3-8 students met or exceeded grade level standards on the iReady ELA benchmark assessment. (2023-24) Percent of students in grades 3-8 on or above grade level Math - Fall 34.9%% Winter 42.1% of 3-8 students met or exceeded grade level standards on the iReady math benchmark assessment. (2023-24)	Percent of students in grades 3-8 on or above grade level Reading - Fall 46.9% Winter 54.7% of 3-8 students met or exceeded grade level standards on the iReady ELA benchmark assessment. (2024-25) Percent of students in grades 3-8 on or above grade level Math - Fall 29.7%% Winter 38.9% of 3-8 students met or exceeded grade level standards on the iReady math benchmark assessment. (2024-25)		Percent of students in grades 3-8 on or above grade level Reading - Fall 48.9% of 3-8 students met or exceeded grade level standards on the iReady ELA benchmark assessment. (2025-26) Percent of students in grades 3-8 on or above grade level Math - Fall 28.6% of 3-8 students met or exceeded grade level standards on the iReady math benchmark assessment. (2025-26)	The percent of students meeting or exceeding grade level proficiency on the ELA benchmark will increase by 5% The percent of students meeting or exceeding grade level proficiency on the math benchmark will increase by 5%

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.1	Supplemental Academic Support a) Provide optional support classes (Co-ops, Learning Center classes)	Yes				\$1,637,992.00	\$754,315

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
	b) Provide optional enrichment classes c) Provide College and career advisors d) Provide parent training to improve at-home instruction						
1.2	Targeted Academic Support a) Provide aides, tutoring as needed b) Provide ELA and math intervention such as SST meetings, tutoring, labs, technology, and intervention curriculum as needed c) Access to an Intervention Specialist and/or SST Coordinator Note: This action will support our Students with Disabilities (SWD) improving in improving the ELA score. Our SWD students scored in the "red" in these areas.	Yes				\$325,000.00	\$143,121
1.3	Academic Materials Access to Technology - Provide access to technology by making Chromebooks available to all students in grades 6-12	Yes				\$15,000.00	\$7,671
1.4	Students with Disabilities Provide supplemental tutoring (intervention) as needed for our students with disabilities.	Yes				\$85,000.00	\$12,666

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
1.5	Data Analysis Conduct a thorough analysis of our benchmark assessment and state testing by measuring areas such as the following: a) Measure the percent of our students working at or above grade level proficiency through state testing and our local benchmark assessment. b) Measure growth of students in our intervention program c) Track how students perform when they have attended FCS for three or more years d) Measure the distance from standard in our benchmark assessment e) Measure percent of students making typical growth based on our local benchmark. f) Break down all assessment data by whole school and sub groups.	Yes				\$14,025.00	\$0
1.6	Benchmark Assessments a) Use a benchmark assessment tool to measure growth.	Yes				\$23,525.00	\$28,190
1.7	Additional Funds to Support Academics Additional funds available to support pupils who qualify as low income, English learners, or foster youth. Funds will support things such as tutoring, bus passes, test fees, school supplies, etc.	Yes				\$335,000.00	\$130,078.48

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures

Goal 2

Goal Description

Forest Charter School will maintain its positive school climate.

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
2.1	Priority 5: Pupil Engagement	Attendance rates 98.30% (2023)	Attendance rates 97.5% (2024)		Attendance rates 97.96% (2025)	Maintain attendance rate at or above 97.5%
	DataQuest	Chronic Absenteeism 4.1% (2023)	Chronic Absenteeism 4.7% (2024)		Chronic Absenteeism 7.2% (2025)	Reduce Chronic Absenteeism to below 3%
	CALPADS					
	CA School Dashboard	Middle school dropout rate: 0.012% (2023)	Middle school dropout rate: 0.03% (2024)		Middle school dropout rate: 0.01% (2025)	Maintain a Middle school dropout rate of less than 1%
	Local Data					
		High school dropout rate: 8.3%% (2023)	High school dropout rate: 9.2% (2024) 4 of 9 dropouts for 2024 returned in the 24-25 school year.		High school dropout rate: 7.3% (2025) 3 of 6 dropouts for 2025 returned in the 25-26 school year.	Reduce High school dropout rate to below 6%
		High school graduation rate: 72% (2023)	High school graduation rate: 82.5% (2024)		High school graduation rate: 87.8% (2025)	Increase the High school graduation rate to 85%
		High school graduation rate for socio-economically disadvantaged students (red): 63.8% (2023)	High school graduation rate for socio-economically disadvantaged students: 75% (2024)		High school graduation rate for socio-economically disadvantaged students: 76.7% (2025)	Increase high school graduation rate for socio-economically disadvantaged students: to 75%
		100% of students have access to a broad course of study as articulated in the local indicators	100% of students have access to a broad course of study as articulated in the local indicators		100% of students have access to a broad course of study as articulated in the local indicators	Maintain 100% of students having access to a broad course of study as articulated in the local indicators.
2.2	Priority 6: School Climate	Pupil suspension rate 0.7% (2023)	Pupil suspension rate 0.5% (2024)		Pupil suspension rate 0% (2025)	Maintain a pupil suspension rate of

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
	DataQuest CALPADS CA School Dashboard CHKS data FCS Survey data	Pupil expulsion rate 0% (2023) Staff Survey School Connectedness - 97.2% strongly agreed or agreed that there is a strong school connection. School Safety 98.18% strongly agreed or agreed that FCS is a safe place. Caring Adult Relationships 92.7% strongly agreed that there are positive adult relationships at FCS. Parent Survey School Connectedness 84.3% strongly agreed or agreed that there is a strong school connection. 6.1% didn't know or are not on campus. School Safety 79.3% strongly agreed or agreed that FCS is a safe place. 5.7% didn't know or are not on campus.	Pupil expulsion rate 0% (2024) Staff Survey School Connectedness - 98% strongly agreed or agreed that there is a strong school connection. School Safety 96% strongly agreed or agreed that FCS is a safe place. 4% were neutral Caring Adult Relationships 94% strongly agreed that there are positive adult relationships at FCS. Parent Survey School Connectedness 82.6% strongly agreed or agreed that there is a strong school connection. 7.4% didn't know or are not on campus. School Safety 70.1% strongly agreed or agreed that FCS is a safe place. 18.5% didn't know or are not on campus.		Pupil expulsion rate 0% (2025) No new data - All surveys, staff, student and parents are conducted in February. No new data - CHKS survey results are not available until January or February.	less than 1% Maintain a pupil expulsion rate of less than 1% Staff Survey School Connectedness Maintain a score above 95% School Safety Maintain a score above 95% Caring Adult Relationships Maintain a score above 90% Parent Survey School Connectedness Improve school connectedness score to 90% School Safety Improve School Safety score to 88%. Caring Adult Relationships

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		Caring Adult Relationships 89.3% strongly agreed or agreed that there are positive adult relationships at FCS. 5.3% didn't know or are not on campus. Student Survey (Grades 9-12) School Connectedness: 67% strongly agreed or agreed that there is a strong school connection. 28.5% are neutral. School Safety 85.6% strongly agreed or agreed that FCS is a safe place. Caring Adult Relationships 88% strongly agreed or agreed that there are positive adult relationships at FCS. 10.7% are neutral. Student Survey (Grades 6-8) School Connectedness 74% strongly agreed or agreed that there is a strong school	Caring Adult Relationships 88.2% strongly agreed or agreed that there are positive adult relationships at FCS. 6.7% didn't know or are not on campus. Student Survey (Grades 9-12) School Connectedness: 68% strongly agreed or agreed that there is a strong school connection. 28% are neutral. School Safety 68% strongly agreed or agreed that FCS is a safe place. Caring Adult Relationships 80% strongly agreed or agreed that there are positive adult relationships at FCS. 20% are neutral. Student Survey (Grades 6-8) School Connectedness 66% strongly agreed or agreed that there is a strong school connection. 26% are neutral. School Safety 78% strongly agreed or			Improve the caring adult relationship score to 95%. Student Survey (Grades 9-12) School Connectedness Improve school connectedness score to 80% School Safety Improve School Safety score to 90%. Caring Adult Relationships Improve the caring adult relationship score to 95%. Student Survey (Grades 6-8) School Connectedness Improve school connectedness score to 85% School Safety Improve School Safety score to 95%.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		connection. 22.5% are neutral. School Safety 88.7% strongly agreed or agreed that FCS is a safe place. Caring Adult Relationships 80.5% strongly agreed or agreed that there are positive adult relationships at FCS. 16.6% are neutral. Student Survey (Grades 3-5) School Connectedness 78.2% strongly agreed or agreed that there is a strong school connection. 19.2% are neutral. School Safety 93.3% strongly agreed or agreed that FCS is a safe place. Caring Adult Relationships 77% strongly agreed or agreed that there are positive adult	agreed that FCS is a safe place. Caring Adult Relationships 78% strongly agreed or agreed that there are positive adult relationships at FCS. 20% are neutral. Student Survey (Grades 3-5) School Connectedness 83% strongly agreed or agreed that there is a strong school connection. 9% are neutral. School Safety 92% strongly agreed or agreed that FCS is a safe place. Caring Adult Relationships 87% strongly agreed or agreed that there are positive adult relationships at FCS. 12% are neutral. NOTE: 18.6% of our surveyed students do not take any classes on campus. These students may have answered "neutral" for certain			Caring Adult Relationships Improve the caring adult relationship score to 95%. Student Survey (Grades 3-5) School Connectedness Improve school connectedness score to 85% School Safety Improve School Safety score to 95%. Caring Adult Relationships Improve the caring adult relationship score to 90%.

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
		relationships at FCS. 17.4% are neutral. NOTE: 15.6% of our surveyed students do not take any classes on campus. These students may have answered "neutral" for certain questions because they didn't have an on-site experience to reference, which may have negatively impacted some scores.	questions because they didn't have an on-site experience to reference, which may have negatively impacted some scores.			

Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.1	Professional Development Provide professional development that focuses on supporting students social emotional learning/needs.	Yes				\$2,500.00	\$2,500
2.2	Mental Health a) Maintain two full time mental health counselors in Nevada City and one full time mental health counselor in Truckee to support student's emotional needs b) Maintain a part time behavior specialist to support teachers and aides working with high need students	Yes				\$378,522.00	\$189,258

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
2.3	Data Collection Implement a survey system to determine student and staff well-being, safety, and mental health.	Yes				\$0.00	\$0

Goal 3

Goal Description

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
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Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
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Goal 4

Goal Description

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
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Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
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Goal 5

Goal Description

Expected Annual Measurable Objectives

Metric #	Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Mid-Year Outcome Data	Desired Outcome for 2026-2027
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Actions & Measuring and Reporting Results

Goal # Action #	Action Title and Description	Contributing	Implementation Level	Mid-Year Outcome Data	Other Data/Evidence (qualitative, quantitative, artifacts)	Total Funds Budgeted	Mid-Year Expenditures
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Impact to the Budget Overview for Parents

Item	As adopted in Budget Overview for Parents	Mid-Year Update
Total LCFF Funds	10,625,019	10,747,116
LCFF Supplemental/Concentration Grants	842,099	830,014