

Forest Charter School

470 Searls Avenue
Nevada City, CA 95959

Monthly Charter Council Meeting Agenda

January 13, 2026

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

Join the Meeting via Zoom:

<https://us02web.zoom.us/j/85408398614?pwd=Y2dzdFBFUXdQTUFxazI3bERnZGIYUT09>

Meeting ID: 854 0839 8614

Passcode: 873378

Dial by your location

+1 408 638 0968 US (San Jose)

Meeting ID: 854 0839 8614

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

AGENDA:

1. Call To Order
2. Roll Call
3. Information/Action: A, B, C, and D may be considered for Consent Agenda--Meshawn Simmons
(E-Attachments)
 - Shall the Consent Agenda be approved?
 - A. Adoption of the January 13, 2026, Meeting Agenda
 - B. December 9, 2025, Charter Council Meeting Minutes (page 4)

- C. Contracts (January) (page 8)
- D. Warrants (December) (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: Director's Evaluation—Dan Thiem

Dan will review the Director's Evaluation process and discuss upcoming deadlines.

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

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

7. Mid-Year LCAP Credentialing Data - Peter Sagebiel (page 13)

Peter will provide an update on Forest Charter's teacher credentialing data.

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

Peter will provide the Council with an LCAP update.

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

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

10. Information: 2025/26 Budget and Cash Flow—Meshawn Simmons (page 32)

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

Action Items:

11. Action: 2024/25 School Accountability Report Card (SARC)—BJ Hatcher (page 33)

- Should the Council approve the 24/25 School Accountability Report Card (SARC)?

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 Enrollment Policy Updates - Meshawn Simmons (page 95)

- Should the Council approve updates to the Forest Charter School Enrollment Policy?

14. Action: Forest Charter School Health Aide Job Description—Meshawn Simmons
(page 98)

- Should the Council approve revisions to the Forest Charter School Health Aide Job Description?

15. Action: 25/26 Forest Charter School Classified Aide Salary Schedule—Meshawn Simmons
(page 99)

- Should the Council approve the revised 25/26 Forest Charter School Classified Aide Salary Schedule?

16. Director's Update--Peter Sagebiel

- Charter Renewal
- WASC Mid-Cycle Report & Visit
- FCS Safety Plan
- Other

17. Future Agenda Items

- i-Ready Trends and Comparisons (subgroups)

18. Information: Reminder of Future Meetings

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

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

19. Action: Adjourn

Forest Charter School

Monthly Charter Council Meeting Minutes – December 9, 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, Laura Lysen (Foresthill), David Stanger, Gabriella Stockdale, Christine Sween (Auburn), **Absent:** Makala Clinton, Amea Medeiros

1. **Call to Order: 5:00 pm**
2. **Roll Call:** Peter Sagebiel, Meshawn Simmons, Dawn Anthney, Amber Baker, Makala Clinton, Janice Eggers, Tita Fowler, B.J. Hatcher, Laura Lysen (Foresthill), David Stanger, Gabriella Stockdale, Christine Sween (Auburn),
3. **Information/Action: A, B, C, and D may be considered for Consent Agenda—Meshawn Simmons**

The December 9, 2025, Regular Meeting Charter Council Agenda, as well as the November 14, 2025, Regular Meeting Minutes, Contracts, and Warrants, were presented for approval.

Amber Baker made a motion to approve the Consent Agenda. Gabriella Stockdale seconded—all ayes.

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

4. **Discussion: Other**

None.

Information/Discussion Items:

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

Everyone has completed the required training for January 2026.

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

Dawn, Janice, and Christine provided learning center updates and activities, wrapping up the Fall semester. Each administrator highlighted an IS student who uses Forest Charter School's individualized learning model to support and accelerate their personal interests and family dynamics.

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

The administration is continuing to work on gathering LCAP data. Focus has been on the Mid-Year LCAP.

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

B.J. reviewed the Forest Charter School CAASPP and Dashboard results with the Council.

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

B.J. reviewed the 9th-grade Math placement results with the Council.

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

Meshawn updated the Council on the 2025/26 budget items. Everything is on track and enrollment looks good.

Action Items:

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

Meshawn reviewed the 2025/26 Cash Flow, 1st Interim Budget and Narrative, and Multi-Year Projections with the Council.

Amber Baker made a motion to approve the 2025/26 Cash Flow, 1st Interim Budget and Narrative, and Multi-Year Projections. Gabriella Stockdale seconded the motion.

Ayes: Amber Baker, Gabriella Stockdale, Dan Thiem

Nays: None

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

Accepting the 2024/25 Forest Charter School Audit tabled, not received in time for the meeting.

13. Action: Forest Charter School 2025-26 Mid-year LCAP–Peter Sagebiel

Peter reviewed the 2025-26 Mid-year LCAP with the Council, including goal progress and data

Gabriella Stockdale made a motion to approve the 2025/26 Mid-year LCAP. Amber Baker seconded the motion.

Ayes: Amber Baker, Gabriella Stockdale, Dan Thiem

Nays: None

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

Meshawn proposed a one-time \$1000 HSA contribution (\$750 Wellness Stipend for non-participating benefit-eligible staff) to offset increasing benefit premiums.

Amber Baker made a motion to approve the one-time \$1000 HSA contribution (\$750 Wellness Stipend for non-participating benefit-eligible staff). Gabriella Stockdale seconded the motion.

15. Director's Update--Peter Sagebiel

- Political Update - Nothing to report.
- Charter Renewal - Discussed renewal requirements, including districts' approval.
- Staff Appreciation Luncheon - Staff participated in a trivia game and had lunch.
- Mid-Year Check-ins - Required for staff here less than three years, and upon request. Always positive and insightful.
- Other - None.

16. Future Agenda Items

- i-Ready Trends and Comparisons (subgroups)

17. Information: Reminder of Future Meetings

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

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

***Special Meeting**

****Budget Meeting**

18. Action: Adjourn at 5:59 pm

Respectfully submitted:

Tita Fowler, Secretary

Date

Charter Council Approved:

Dan Thiem, Chair

Date

Contracts to be approved: (January 2026)

At-Will:

Hourly:

Clark, Sue	\$240	RTI Tutor
Clark, Sue	\$160	RTI Tutor
Naszady, Joan	\$720	RTI Tutor
Fecko, Andrea (Britt)	\$700	Tutor
Homan, Jen	\$800 x 2	RTI Tutor
Homan, Jen	\$440	RTI Tutor
Clark, Sue	\$720	RTI Tutor
Brewer, Angela	\$700	Tutor
Baggett, Ella	\$7198.32	IT Help Desk Assistant
Naszady, Joan	\$510	RTI Tutor
McClure, Kelly	\$7437.28	Instructional and Classroom Aide

Stipend:

Stuart, Valerie Hiestand	\$3926.66 (pro-rated) x 2	Block Class Instructor
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Checks Dated 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
26-476601	12/05/2025	Airco Mechanical Inc	01-5800		1,660.51
26-476602	12/05/2025	ALL ABOUT LEARNING PRESS INC	01-4300		102.90
26-476603	12/05/2025	B & C ACE HOME CENTER	01-4300		98.91
26-476604	12/05/2025	BALLET REJOICE SCHOOL FOR THE ARTS	01-5800		291.00
26-476605	12/05/2025	BRIGHT THINKER INC.	01-4300	751.26	
			01-5800	1,043.99	1,795.25
26-476606	12/05/2025	BRUCE MAIRS	01-5800		4,160.00
26-476607	12/05/2025	CATHLEEN WHITING	01-5800		1,650.00
26-476608	12/05/2025	CENTER STAGE DANCE STUDIO	01-5800		205.00
26-476609	12/05/2025	CHRISTY WHITE ACCOUNTANCY	01-5800		8,347.50 ✓
26-476610	12/05/2025	CLEARFLY COMMUNICATIONS	01-5930		461.34
26-476611	12/05/2025	DE LAGE LANDEN FINCL SRV INC	01-5600		1,891.33
26-476612	12/05/2025	EZ WAY DRIVING SCHOOL	01-5800		250.00
26-476613	12/05/2025	GLADIZ DE LA TORRE DBA ESPANOL CON GLADIZ	01-5800		168.00
26-476614	12/05/2025	GOLD COUNTRY GYMNASTICS	01-5800		2,907.75
26-476615	12/05/2025	HOLLY HESS HART	01-5800		705.00
26-476616	12/05/2025	INSTITUTE FOR EXCELLENCE/IN WR ITING	01-4300		218.84
26-476617	12/05/2025	JUANITA MCCREERY	01-5800		225.00
26-476618	12/05/2025	LITTLE BIRD MUSIC, INC.	01-5800		141.00
26-476619	12/05/2025	MILLER, JESSICA J	01-5220		75.60
26-476620	12/05/2025	MINDY CHITTOCK	01-5800		6,885.00 ✓
26-476621	12/05/2025	OFFICE DEPOT	01-4300		139.33
26-476622	12/05/2025	PAGLIARO, BRIA M	01-5220		37.80
26-476623	12/05/2025	QUINE, SARAH M	01-5220		77.00
26-476624	12/05/2025	RAINBOW RESOURCE CENTER	01-4300		118.71
26-476625	12/05/2025	SAVINA HAVENS	01-5800		120.00
26-476626	12/05/2025	SHERRY TORGERSO	01-5800		1,530.00
26-476627	12/05/2025	SIERRA NEVADA BOULDERING GYM	01-5800		424.00
26-476628	12/05/2025	SINGAPORE MATH INC	01-4300		106.00
26-476629	12/05/2025	SUZIE GEMIGNANI	01-5800		450.00
26-476630	12/05/2025	T-MOBILE	01-5800	26.87	
			01-5930	1,600.89	1,627.76
26-476631	12/05/2025	TARALEIGH DUFFY	01-5800		1,950.00
26-476632	12/05/2025	TEACHING TEXTBOOKS INC	01-5800		45.95
26-476633	12/05/2025	TETRA BALESTRI	01-5800		360.00
26-476634	12/05/2025	THE CLEANING SOLUTION	01-5800		2,930.00
26-476635	12/05/2025	TIMBERDOODLE	01-4300		69.06
26-476636	12/05/2025	TRUCKEE-DONNER REC.& PARK DIST	01-5800		4,714.00
26-476637	12/05/2025	WHOLE MUSIC STUDIO, LLC	01-5800		150.00
26-476638	12/05/2025	ZORANA RANDJELOVIC-FLORES	01-5800		255.00
26-477091	12/12/2025	ALL ABOUT LEARNING PRESS INC	01-4300		539.46
26-477092	12/12/2025	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300	7,184.39	

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

Checks Dated 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
26-477092	12/12/2025	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4400	558.52	
			01-4700	621.48	8,364.39 ✓
26-477093	12/12/2025	ANTHEM BLUE CROSS	01-9514		51,984.47 ✓
26-477094	12/12/2025	BENNATIS MARTIAL ARTS	01-5800		189.00
26-477095	12/12/2025	BOB SWEAT M.ED MATH TUTORING	01-5800		1,700.00
26-477096	12/12/2025	BODY BALANCE ACADEMY, INC.	01-5800		1,974.00
26-477097	12/12/2025	BRANDILYN DAVIDSON	01-5800		200.00
26-477098	12/12/2025	BRIGHT THINKER INC.	01-4300		751.28
26-477099	12/12/2025	BYU CONTINUING EDUCATION	01-5800		387.00
26-477100	12/12/2025	CARRIE BLANCHE MORRIS DBA MASTERPIECE ART ACADEMY	01-5800		2,626.49
26-477101	12/12/2025	CLEVER MINDS	01-5800		1,190.00
26-477102	12/12/2025	COLLEEN MANUOLA	01-5800		1,200.00
26-477103	12/12/2025	DENISE WEY	01-5800		470.00
26-477104	12/12/2025	DENISON ALGEBRA	01-5800		175.00
26-477105	12/12/2025	EMILY PELLEGRINI	01-5800		450.00
26-477106	12/12/2025	EXTREME GYMNASTICS, INC	01-5800		470.00
26-477107	12/12/2025	EZ WAY DRIVING SCHOOL	01-5800		250.00
26-477509	12/19/2025	4 ELEMENTS EARTH EDUCATION INC	01-5800		2,440.00
26-477510	12/19/2025	ALL ABOUT LEARNING PRESS INC	01-4300		411.21
26-477511	12/19/2025	AMAZON.COM AMAZON CAPITAL SERVICES INC	01-4300	7,851.96	
			01-4400	712.68	8,564.64 ✓
26-477512	12/19/2025	ART OF PROBLEM SOLVING	01-5800		52.00
26-477513	12/19/2025	AT&T	01-5930		32.68
26-477514	12/19/2025	B & C ACE HOME CENTER	01-4300		54.14
26-477515	12/19/2025	BRAVE WRITER LLC	01-5800		19.95
26-477516	12/19/2025	BRIGHT THINKER INC.	01-4300	143.99	
			01-5800	600.00	743.99
26-477517	12/19/2025	CANYON VIEW ASSEMBLY	01-5600		2,200.00
26-477518	12/19/2025	CATHLEEN WHITING	01-5800		1,635.00
26-477519	12/19/2025	CHERI GUERRETTE	01-5800		210.00
26-477520	12/19/2025	CLEVER MINDS	01-5800		70.00
26-477521	12/19/2025	COMCAST	01-5930	329.34	
			01-5940	27.32	356.66
26-477522	12/19/2025	DENISE GYNELL DOSHIER	01-5800		290.00
26-477523	12/19/2025	DENISON ALGEBRA	01-5800		175.00
26-477524	12/19/2025	ELIZABETH BROWN	01-5800		684.00
26-477525	12/19/2025	EMILY PELLEGRINI	01-5800		150.00
26-477526	12/19/2025	EXTREME GYMNASTICS, INC	01-5800		375.00
26-477527	12/19/2025	EZ WAY DRIVING SCHOOL	01-5800		600.00
26-477528	12/19/2025	FOREST CHARTER REVOLVING	01-5800		720.00
26-477529	12/19/2025	GPE	01-5400		5,357.00 ✓
26-477530	12/19/2025	HAFDIS TRAUSTADOTTIR	01-5800		450.00
26-477531	12/19/2025	HANDS IN MOTION	01-5800		1,920.00

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Checks Dated 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
26-477532	12/19/2025	HEATHER GROVE	01-5800		725.00
26-477533	12/19/2025	IMAGINE LEARNING LLC	01-5800		6,175.00 ✓
26-477534	12/19/2025	IN SYNC DANCE	01-5800		1,355.00
26-477535	12/19/2025	INSPIRED LEARNING LLC	01-5800		650.00
26-477536	12/19/2025	JAN TURTON'S MUSIC	01-5800		260.00
26-477537	12/19/2025	JANET WARNECKE	01-5800		600.00
26-477538	12/19/2025	K&T MANAGEMENT	01-5600		2,200.00
26-477539	12/19/2025	KAREN JANSON DBA DANCE NATURAL CREATIVE COMPLEX	01-5800		135.00
26-477540	12/19/2025	KATHRYN NUNN	01-5800		1,900.00
26-477541	12/19/2025	LANI HERMOSILLO	01-5800		195.00
26-477542	12/19/2025	LAUREN DUCHENE	01-5800		160.00
26-477543	12/19/2025	LEARNING WITHOUT TEARS	01-4300		38.67
26-477544	12/19/2025	LISA MICHELLE CLEMENT	01-5800		730.81
26-477545	12/19/2025	LOGIC OF ENGLISH INC	01-5800		19.99
26-477546	12/19/2025	MATH U SEE INC	01-4300		67.51
26-477547	12/19/2025	MINERS HARMONY MUSIC STORE	01-5800		380.00
26-477548	12/19/2025	MUSIC LAB AUBURN, LLC	01-5800		175.00
26-477549	12/19/2025	NEVADA CITY BALLET ACADEMY	01-5800		1,305.00
26-477550	12/19/2025	NEVADA CITY SCHOOL DISTRICT	01-5600		15,000.00 ✓
26-477551	12/19/2025	NEVADA COUNTY SUPERINTENDENT	01-9514		3,922.29
26-477552	12/19/2025	NO TEARS LEARNING INC	01-4300		61.45
26-477553	12/19/2025	PACIFIC GAS & ELECTRIC COMPANY	01-5510	1,050.22	
			01-5520	2,024.73	3,074.95
26-477554	12/19/2025	PAMELOT A SCHOOL OF DANCE	01-5800		521.00
26-477555	12/19/2025	PARAGON PEST CONTROL	01-5800		70.00
26-477556	12/19/2025	PHILLIPS SCHOOL OF KUNG FU SAN SOO	01-5800		368.00
26-477557	12/19/2025	PIONEER COMMERCE CENTER	01-5600		17,841.74 ✓
26-477558	12/19/2025	PROCURIFY TECHNOLOGIES INC	01-5800		86.52
26-477559	12/19/2025	R&B COMMUNICATIONS	01-5800		395.00
26-477560	12/19/2025	RAINBOW RESOURCE CENTER	01-4300		126.84
26-477561	12/19/2025	RALEIGH MYERS-GROGAN	01-5800		1,361.22
26-477562	12/19/2025	Rebecca Gonnella	01-5800		1,400.00
26-477563	12/19/2025	RICHARD T KIRKPATRICK	01-5800		480.00
26-477564	12/19/2025	ROSE-MAY MICKELSON	01-5800		570.00
26-477565	12/19/2025	SEBASTIAN	01-5930	119.51	
			01-5940	61.82	181.33
26-477566	12/19/2025	SHIZUMI CRIMI	01-5800		95.00
26-477567	12/19/2025	SIERRA NEVADA BOULDERING GYM	01-5800		898.00
26-477568	12/19/2025	SINGAPORE MATH INC	01-4300		258.50
26-477569	12/19/2025	SOUTH YUBA CLUB INC.	01-5800		280.00
26-477570	12/19/2025	SOUTHWEST GAS CORPORATION	01-5510		495.27
26-477571	12/19/2025	SPD MARKET- NEVADA CITY	01-4300	91.41	
			01-5920	277.22	368.63

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 12/01/2025 through 12/31/2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
26-477572	12/19/2025	STACEY ANDERSON	01-5800		300.00
26-477573	12/19/2025	STACEY BICKMORE	01-5800		3,926.00
26-477574	12/19/2025	T-MOBILE	01-5800	4.55	
			01-5930	271.24	275.79
26-477575	12/19/2025	TAHOE TOTAL HOME CARE DBA ALPE NGLOW	01-5800		1,980.00
26-477576	12/19/2025	TARALEIGH DUFFY	01-5800		2,744.00
26-477577	12/19/2025	TEACHERS CURRICULUM INSTITUTE	01-5800		96.00
26-477578	12/19/2025	THE CLEANING SOLUTION	01-5800		2,930.00
26-477579	12/19/2025	THE OHMAPI NATURE PROJECT	01-5800		3,264.00
26-477580	12/19/2025	TIFFANY MADDEN	01-5800		7,657.50
26-477581	12/19/2025	TIMBERDOODLE	01-4300		104.21
26-477582	12/19/2025	Time4Learning	01-5800		479.40
26-477583	12/19/2025	TRUCKEE DONNER PUBLIC UTILITY REMITTANCE CENTER	01-5520	558.64	
			01-5540	196.80	755.44
26-477584	12/19/2025	TRUCKEE-DONNER REC.& PARK DIST	01-5800		300.00
26-477585	12/19/2025	US BANK CORPORATE PAYMENT SYS	01-4300	11,296.98	
			01-5210	275.00	
			01-5800	11,542.32	
			01-5920	10.56	
			Unpaid Tax	51.41-	23,073.45
26-477586	12/19/2025	VERIZON	01-5800		38.01
26-477587	12/19/2025	WASTE MANAGEMENT	01-5570		486.75
26-477588	12/19/2025	WAVE	01-5930	8.45	
			01-5940	104.34	112.79
26-477589	12/19/2025	WHOLE MUSIC STUDIO, LLC	01-5800		60.00
26-477590	12/19/2025	WILLIAMS STATIONERY	01-4300		766.75
26-477591	12/19/2025	YOUNG MINNEY & CORR LLP	01-5802		1,713.00
26-477592	12/19/2025	ZORANA RANDJELOVIC-FLORES	01-5800		255.00
Total Number of Checks			139		264,022.71

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	FOREST CHARTER	139	264,074.12
	Total Number of Checks	139	264,074.12
	Less Unpaid Tax Liability		51.41-
	Net (Check Amount)		264,022.71

MB

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

ERP for California

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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

50%

FOREST CHARTER SCHOOL FY 25-26

Fiscal Year 2025/26 Through 1/9/26

Object	Description	Revised Budget	Revenue	% Rcvd
Total Year To Date Revenues		13,200,744.00	4,373,636.26	33% ✓

Object	Description	Revised Budget	Actual	% Used
Total Certificated Salaries		4,370,509.00	2,074,141.88	47%
Total Classified Salaries		1,120,021.00	550,259.09	49%
Total Employee Benefits		1,982,393.00	805,131.26	41%

Books and Supplies

4300	MATERIALS AND SUPPLIES	565,930.00	261,198.31	46%
4400	NON CAPITALIZED EQUIPMENT	17,500.00	14,799.14	85%
4700	FOOD	10,000.00	2,520.89	25%
Total Books and Supplies		593,430.00	278,518.34	47%

Services and Other Operating Expenditures

5100	SUBAGREEMENTS FOR SERVICES	2,233,069.00	1,036,008.48	46%
5210	CONFERENCE	19,509.00	7,078.21	36%
5220	MILEAGE REIMBURSEMENT	3,000.00	618.80	21%
5300	DUES AND MEMBERSHIPS	20,000.00	0.00	0%
5400	INSURANCE	100,000.00	62,320.17	62%
5510	GAS HEATING/FUEL	10,000.00	2,573.76	26%
5520	ELECTRICITY	30,000.00	14,308.18	48%
5540	WATER	6,500.00	2,411.49	37%
5550	SEWER	1,500.00	409.08	27%
5570	GARBAGE	7,500.00	2,327.52	31%
5600	RENT,LEASES,REPAIRS/NON CAP	475,000.00	273,723.57	58%
5800	PROF/CONSUL/SVCS/OP EXPENSE	1,296,681.00	441,796.40	34%
5801	ADVERTISING	5,000.00	72.00	1%
5802	LEGAL FEES	45,000.00	30,421.50	68%
5806	DATA PROCESSING SERVICES	50,000.00	32,295.62	65%
5840	FINGERPRINTING	1,000.00	277.00	28%
5850	OVERSIGHT	106,229.00	0.00	0%
5852	BUSINESS SERVICES	106,229.00	0.00	0%
5920	POSTAGE/SHIPPING (OUT)	3,500.00	1,273.06	36%
5930	TELEPHONE	30,000.00	11,974.77	40%
5940	INTERNET	12,000.00	1220.3	10%
Total Services and Other Operating Expenditures		4,561,717.00	1,921,109.91	42%

Total Year To Date Expenditures 12,628,070.00 5,629,160.48 45% ✓

MS

Forest Charter School -Including all learning centers:
Nevada City, Truckee, Foresthill, and Auburn
2024-2025 School Accountability Report Card
(Published During the 2025-2026 School Year)



General Information about the School Accountability Report Card (SARC)

SARC Overview 	By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC. - For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at https://www.cde.ca.gov/ta/ac/sa/ - For more information about the LCFF or the LCAP, see the CDE LCFF web page at https://www.cde.ca.gov/fq/aa/lc/ - For additional information about the school, parents/guardians and community members should contact the school principal or the district office.
DataQuest 	DataQuest is an online data tool located on the CDE DataQuest web page at https://dq.cde.ca.gov/dataquest/ that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).
California School Dashboard 	The California School Dashboard (Dashboard) https://www.caschooldashboard.org/ reflects California’s new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California’s diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

2025-26 School Contact Information

School Name	Forest Charter School -Including all learning centers: Nevada City, Truckee, Foresthill,
Street	470 Searls Ave.
City, State, Zip	Nevada City, CA 95959-3030
Phone Number	(530) 265-4823
Principal	Peter Andreas Sagebiel
Email Address	psagebiel@forestcharter.com
School Website	www.forestcharter.com
Grade Span	K-12
County-District-School (CDS) Code	29 10298 0126219

2025-26 District Contact Information

District Name	Forest Charter School
Phone Number	(530) 265-4823
Superintendent	Peter Sagebiel
Email Address	psagebiel@forestcharter.com
District Website	www.forestcharter.com

2025-26 School Description and Mission Statement

Forest Charter School is a WASC Accredited School that is committed to nurturing the love of learning in all students. By cultivating a staff of dedicated personnel, Forest Charter School pledges an ongoing and expansive environment of educational excellence. The cornerstone of our Personalized Learning Program is positive collaboration on the part of students, parents, and professional educators. The ultimate mission of Forest Charter School is to honor each student's individual learning style in the selection and implementation of effective curriculum to prepare them for success in the 21st century.

Parents have the opportunity to create life-long goals and support passions in their children that will fundamentally assist them in realizing future aspirations. Each student is addressed as an individual with unique gifts and talents. An individualized learning plan is set up by a team consisting of the student, their parents, and a Supervising Teacher to best ensure the success of that particular student. The student, parent, and Supervising Teacher meet a minimum of once a month to ensure that the learning plan is on track and effective. In addition, the Career and College Planning office offers parents and students advice and access to resources to help students and their families in deciding or directing their post-secondary aspirations.

Please note this information below regarding sections later in the report:

Forest Charter School is now using the IReady benchmark assessments for the local benchmark requirement.

2025-26 School Description and Mission Statement

Elementary and High School class size distribution numbers in this report built for a site based school model. As a non-classroom based school these numbers looked skewed in this format. Our in person support classes run on a ratio of 20 to 1 or less and our teacher to student ratio is 25:1 or fewer.

The academic counselor number is inflated because the State is not counting the 25 to 1 teacher student ratio in our model. The Supervising teacher acts as the "Academic Counselor" for all of their students. In addition to this support FCS also employees college and career advisors to supply guidance and support to students transitioning out of high school.

About this School

2024-25 Student Enrollment by Grade Level

Grade Level	Number of Students
Kindergarten	77
Grade 1	39
Grade 2	51
Grade 3	55
Grade 4	51
Grade 5	57
Grade 6	69
Grade 7	68
Grade 8	84
Grade 9	62
Grade 10	70
Grade 11	82
Grade 12	80
Total Enrollment	845

2024-25 Student Enrollment by Student Group

Student Group	Percent of Total Enrollment
Female	49.1
Male	50.4
Non-Binary	0.5
American Indian or Alaska Native	1.2
Asian	0.5
Black or African American	0.5
Filipino	0.1
Hispanic or Latino	12.3
Native Hawaiian or Pacific Islander	0.4
Two or More Races	5.1
White	78.2
English Learners	1.1
Foster Youth	0.2
Homeless	0.9
Socioeconomically Disadvantaged	44.7
Students with Disabilities	17.2

A. Conditions of Learning State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair.

2021-22 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	20.2	47.33	113.4	61.34	234405.2	84
Intern Credential Holders Properly Assigned	0	0	0	0	4853	1.74
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	1.1	2.61	13	7.08	12001.5	4.3
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	21.4	50.04	51.8	28.03	11953.1	4.28
Unknown/Incomplete/NA	0	0	6.5	3.54	15831.9	5.67
Total Teaching Positions	42.8	100	184.9	100	279044.8	100

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2022-23 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	20.2	46.11	110.8	64.68	231142.4	83.24
Intern Credential Holders Properly Assigned	0	0	2	1.17	5566.4	2
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	2.1	4.79	14.5	8.52	14938.3	5.38
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	21.5	49.08	40	23.38	11746.9	4.23
Unknown/Incomplete/NA	0	0	3.8	2.24	14303.8	5.15
Total Teaching Positions	43.8	100	171.3	100	277698	100

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

2023-24 Teacher Preparation and Placement

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	19.5	43.25	112.3	58.28	230039.4	100
Intern Credential Holders Properly Assigned	0.5	1.3	7	3.68	6213.8	2.23
Teachers Without Credentials and Misassignments (“ineffective” under ESSA)	2.2	4.97	19	9.88	16855	6.04
Credentialed Teachers Assigned Out-of-Field (“out-of-field” under ESSA)	22.8	50.45	49.4	25.65	12112.8	4.34
Unknown/Incomplete/NA	0	0	4.8	2.51	13705.8	4.91
Total Teaching Positions	45.2	100	192.8	100	278927.1	100

Note: The data in this table is based on FTE status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Teachers Without Credentials and Misassignments (considered “ineffective” under ESSA)

Authorization/Assignment	2021-22	2022-23	2023-24
Permits and Waivers	0.00	0	0
Misassignments	1.10	2.1	2.2
Vacant Positions	0.00	0	0
Total Teachers Without Credentials and Misassignments	1.10	2.1	2.2

Credentialed Teachers Assigned Out-of-Field (considered “out-of-field” under ESSA)

Indicator	2021-22	2022-23	2023-24
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0	0
Local Assignment Options	21.40	21.5	22.8
Total Out-of-Field Teachers	21.40	21.5	22.8

Class Assignments

Indicator	2021-22	2022-23	2023-24
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0	0	21.4
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0.5	0.4	0.5

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

2025-26 Quality, Currency, Availability of Textbooks and Other Instructional Materials

Forest Charter is a non-classroom based school that uses a variety of different curriculum. Part of our model is to allow students/families to choose the curriculum that best fits their learning style. Therefore, Forest Charter does not use specific textbooks for all disciplines. A student has access to a variety of textbooks in each discipline. If the family selects a curriculum that is not state adopted, the Supervising Teacher will supplement the curriculum to ensure that all of the standards are addressed.

Year and month in which the data were collected

12/25

Subject	List of Textbooks and Other Instructional Materials / Indicate if from Most Recent Adoption / Year of Adoption	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	N/A	0%
Mathematics	N/A	0%
Science	N/A	0%
History-Social Science	N/A	0%
Foreign Language	N/A	0%
Health	N/A	0%
Visual and Performing Arts	N/A	0%
Science Laboratory Equipment (grades 9-12)	N/A	0%

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

Future repairs are to be determined by the Nevada City School District. The Nevada City School District can be contacted at 530-273-7736

Year and month of the most recent FIT report

12/04/2025

School Facility Conditions and Planned Improvements

System Inspected	Rate Good	Rate Fair	Rate Poor	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	X			HVAC is updated in a number of buildings, sewers out pipe was replaced in October of 2023. HEPA filters have been replaced in our HVAC systems as needed. Merv 13 filters have been placed in all rooms in the 20/21 school year and are then replaced on a regular basis. Air purifiers have been added to all rooms and offices in the Fall of 2021 and continue in use in 2025. Filters are replaced when alerted by air purifiers.
Interior: Interior Surfaces	X			July of 2025 each room is deep cleaned. New carpet was installed in the Oak and Pine rooms due to some leaks during rain events Summer of 2025.
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	X			Pest control rating is excellent based on yearly inspection. Currently cleaning twice a week.
Electrical	X			Lighting replaced as needed during 23/24 school year. Inspected each year in August.
Restrooms/Fountains: Restrooms, Sinks/ Fountains	X			Good overall, the water heater in room #1 failed and was replaced in the Fall of 2024.
Safety: Fire Safety, Hazardous Materials	X			Extinguishers up to date as of August 2025.
Structural: Structural Damage, Roofs	X			Roofs are in great shape. MPR roof was resealed in the Summer of 23. Some rooms have leaks from the outside when it rains. This is noted in the most recent FIT report. The leaks in the office and library seem to be fixed as of Fall 2025.
External: Playground/School Grounds, Windows/ Doors/Gates/Fences	X			Cement walkways were fixed and smoothed out in certain places for walking safety. Summer of 2025.

Overall Facility Rate

Exemplary	Good	Fair	Poor
	X		

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

Statewide Assessments

(i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAAs] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAAs items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

- 1. **Smarter Balanced Summative Assessments and CAAs for ELA** in grades three through eight and grade eleven.
- 2. **Smarter Balanced Summative Assessments and CAAs for mathematics** in grades three through eight and grade eleven.
- 3. **California Science Test (CAST) and CAAs for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).

College and Career Ready

The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

Percentage of Students Meeting or Exceeding the State Standard on CAASPP

This table displays CAASPP test results in ELA and mathematics for all students grades three through eight and grade eleven taking and completing a state-administered assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

ELA and mathematics test results include the Smarter Balanced Summative Assessments and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
English Language Arts/Literacy (grades 3-8 and 11)	42	39	45	44	47	48
Mathematics (grades 3-8 and 11)	27	27	30	29	35	37

2024-25 CAASPP Test Results in ELA by Student Group

This table displays CAASPP test results in ELA by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus

the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	481	447	92.93	7.07	39.01
Female	224	208	92.86	7.14	39.13
Male	254	236	92.91	7.09	38.14
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	72	70	97.22	2.78	25.71
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	29	23	79.31	20.69	39.13
White	366	341	93.17	6.83	42.65
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	209	187	89.47	10.53	27.96
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	87	77	88.51	11.49	15.79

2024-25 CAASPP Test Results in Math by Student Group

This table displays CAASPP test results in Math by student group for students grades three through eight and grade eleven taking and completing a state-administered assessment.

Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

CAASPP Student Groups	CAASPP Total Enrollment	CAASPP Number Tested	CAASPP Percent Tested	CAASPP Percent Not Tested	CAASPP Percent Met or Exceeded
All Students	480	442	92.08	7.92	26.59
Female	224	206	91.96	8.04	24.39
Male	253	233	92.09	7.91	28.02
American Indian or Alaska Native	--	--	--	--	--
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	72	69	95.83	4.17	14.49
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	28	22	78.57	21.43	27.27
White	366	337	92.08	7.92	30.15
English Learners	--	--	--	--	--
Foster Youth	--	--	--	--	--
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	209	186	89.00	11.00	17.93
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	86	73	84.88	15.12	7.04

CAASPP Test Results in Science for All Students

This table displays the percentage of all students grades five, eight, and High School meeting or exceeding the State Standard.

Science test results include the CAST and the CAA for Science. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA for Science divided by the total number of students who participated in a science assessment.

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Subject	School 2023-24	School 2024-25	District 2023-24	District 2024-25	State 2023-24	State 2024-25
Science (grades 5, 8 and high school)	34.27	31.54	--	--	30.73	32.33

2024-25 CAASPP Test Results in Science by Student Group

To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	348	262	75.29	24.71	31.42
Female	186	138	74.19	25.81	29.20
Male	159	121	76.10	23.90	33.06
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0	0	0
Black or African American	0	0	0	0	0
Filipino	--	--	--	--	--
Hispanic or Latino	51	41	80.39	19.61	29.27
Native Hawaiian or Pacific Islander	--	--	--	--	--
Two or More Races	22	13	59.09	40.91	46.15
White	270	204	75.56	24.44	31.03
English Learners	--	--	--	--	--
Foster Youth	0	0	0	0	0
Homeless	--	--	--	--	--
Military	0	0	0	0	0
Socioeconomically Disadvantaged	156	113	72.44	27.56	33.04
Students Receiving Migrant Education Services	0	0	0	0	0
Students with Disabilities	68	51	75.00	25.00	11.76

2024-25 Career Technical Education Programs

The following are the established CTE courses for the 2024/2025 school year. These were developed in the 2020/2021 school year.

Entrepreneurship Pathway

Marketing Foundations 1 - 2 semesters

Entrepreneurship 1 - 2 semesters

Food Service & Hospitality Pathway

Hospitality & Tourism 1A: Intro - 1 semester

Hospitality & Tourism 1B: Traveling the Globe - 1 semester

Emergency Response Pathway

Principles of Public Service: To Serve & Protect - 1 semester

Emergency Medical Responder 1 - 2 semesters

Internship & Employ-ability - 1 semester

Game Design and Integration Pathway

2024-25 Career Technical Education Programs

EDY-Foundations of Game Design 1A
EDY-Foundations of Game Design 1B
EDY-Game Design 2A
EDY-Game Design 2B

One student completed the CTE path during the 2024/2025 school year.

2024-25 Career Technical Education (CTE) Participation

Measure	CTE Program Participation
Number of Pupils Participating in CTE	31
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	6.3
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	

2024-25 Course Enrollment/Completion

This table displays the course enrollment/completion of University of California (UC) and/or California State University (CSU) admission requirements.

UC/CSU Course Measure	Percent
Pupils Enrolled in Courses Required for UC/CSU Admission	98.64
Graduates Who Completed All Courses Required for UC/CSU Admission	25.93

B. Pupil Outcomes

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8): Pupil outcomes in the subject area of physical education.

2024-25 California Physical Fitness Test Participation Rates

This table displays the percentage of students participating in each of the five fitness components of the California Physical Fitness Test Results. The administration of the PFT requires only participation results for these five fitness areas. Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade Level	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor and Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
Grade 5	37.7%	37.7%	37.7%	37.7%	37.7%
Grade 7	42.8%	42.8%	42.8%	42.8%	42.8%
Grade 9	40.0%	40.0%	40.0%	40.0%	40.0%

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3): Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site.

2025-26 Opportunities for Parental Involvement

The cornerstone of Forest’s Personalized Learning Program is a positive collaboration on the part of participating students, parents, and professional educators. The nature of this collaboration engages parents as partners in the education of their children. Indeed, many parents enroll in Forest’s program because they could provide their children an education that allowed them to integrate activities they would not have time for in a traditional school schedule. The collaborative nature of the relationship with parents (i.e., parents as partners), affords numerous opportunities for parental involvement. Parent feedback is gathered annually via an online survey. The school is also asking parents to take an entrance and exit survey so that the school can better understand the why? of people coming and going.

The governance structure of Forest Charter School also provides parents with an opportunity for involvement. The Charter Council consists of five to seven voting members: directors must be parents/guardians with currently enrolled children, except that one of the directors can be a community member without a currently enrolled student. Parent members are elected to a two-year term by the school parent population, with one vote per family.

C. Engagement

State Priority: Pupil Engagement

The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school Dropout Rates;
- High school Graduation Rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)									
Indicator	School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
Dropout Rate	17.1	15.7	7.3	58.8	69.4	61.1	8.2	8.9	8
Graduation Rate	72	80.9	87.8	24.6	22.1	29.4	86.2	86.4	87.5

2024-25 Graduation Rate by Student Group (Four-Year Cohort Rate)

This table displays the 2023-24 graduation rate by student group. For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at www.cde.ca.gov/ds/ad/acgrinfo.asp.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	82	72	87.8
Female	49	44	89.8
Male	32	27	84.4
Non-Binary	--	--	--
American Indian or Alaska Native	--	--	--
Asian	--	--	--
Black or African American	0	0	0.00
Filipino	0	0	0.00
Hispanic or Latino	--	--	--
Native Hawaiian or Pacific Islander	--	--	--
Two or More Races	--	--	--
White	66	60	90.9
English Learners	0.0	0.0	0.0
Foster Youth	0.0	0.0	0.0
Homeless	--	--	--
Socioeconomically Disadvantaged	43	33	76.7
Students Receiving Migrant Education Services	0.0	0.0	0.0
Students with Disabilities	24	21	87.5

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Chronic Absenteeism by Student Group

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	957	921	66	7.2
Female	466	447	31	6.9
Male	486	469	35	7.5
Non-Binary	--	--	--	--
American Indian or Alaska Native	--	--	--	--
Asian	--	--	--	--
Black or African American	--	--	--	--
Filipino	--	--	--	--
Hispanic or Latino	119	116	9	7.8
Native Hawaiian or Pacific Islander	--	--	--	--
Two or More Races	51	50	6	12.0
White	758	726	47	6.5
English Learners	--	--	--	--
Foster Youth	--	--	--	--
Homeless	14	14	3	21.4
Socioeconomically Disadvantaged	436	424	43	10.1
Students Receiving Migrant Education Services	--	--	--	--
Students with Disabilities	186	183	18	9.8

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

C. Engagement

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

This table displays suspensions data.

Suspensions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0.67	0.22	0	1.16	0.6	1.46	3.6	3.28	2.94

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

This table displays expulsions data.

Expulsions								
School 2022-23	School 2023-24	School 2024-25	District 2022-23	District 2023-24	District 2024-25	State 2022-23	State 2023-24	State 2024-25
0	0	0	0	0	0	0.08	0.07	0.06

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2024-25 Suspensions and Expulsions by Student Group

Student Group	Suspensions Rate	Expulsions Rate
All Students	0.00	0.00
Female	0.00	0.00
Male	0.00	0.00
Non-Binary	0.00	0.00
American Indian or Alaska Native	0.00	0.00
Asian	0.00	0.00
Black or African American	0.00	0.00
Filipino	0.00	0.00
Hispanic or Latino	0.00	0.00
Native Hawaiian or Pacific Islander	0.00	0.00
Two or More Races	0.00	0.00
White	0.00	0.00
English Learners	0.00	0.00
Foster Youth	0.00	0.00
Homeless	0.00	0.00
Socioeconomically Disadvantaged	0.00	0.00
Students Receiving Migrant Education Services	0.00	0.00
Students with Disabilities	0.00	0.00

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

2025-26 School Safety Plan

Forest Charter annually reviews and updates the comprehensive school safety plan. The main function of the safety plan is to spell out how we deal with fire, lock-down and other emergency procedures. The school safety plan then gets reviewed and approved by local law and fire personnel. The latest update was made in the Fall of 2025 which included an extensive update of the reunification and wildfire plan. Staff are trained on the safety plan annually. Fire, earthquake and lock-down drills are conducted at each learning center.

D. Other SARC Information Information Required in the SARC

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

2022-23 Elementary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	2	1	0	0
1	1	1	0	0
2	1	1	0	0
3	1	2	0	0
4	1	3	0	0
5	1	1	0	0
6	4	18	0	0
Other	12	29	3	0

2023-24 Elementary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	1	2	0	0
1	0	0	0	0
2	1	1	0	0
3	0	0	0	0
4	0	0	0	0
5	4	2	0	0
6	8	8	0	0
Other	13	42	0	0

2024-25 Elementary Average Class Size and Class Size Distribution

This table displays the 2024-25 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per class). The “Other” category is for multi-grade level classes.

Grade Level	Average Class Size	Number of Classes with 1-20 Students	Number of Classes with 21-32 Students	Number of Classes with 33+ Students
K	1	4		
2	1	1		
3	1	3		
4	1	1		
5	1	1		
6	6	15		
Other	12	54	3	

2022-23 Secondary Average Class Size and Class Size Distribution

This table displays the 2022-23 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	2	133	0	0
Mathematics	2	116	0	0
Science	3	72	0	0
Social Science	3	104	3	0

2023-24 Secondary Average Class Size and Class Size Distribution

This table displays the 2023-24 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	3	118		
Mathematics	2	113		
Science	3	73		
Social Science	2	110	2	

2024-25 Secondary Average Class Size and Class Size Distribution

This table displays the 2024-25 average class size and class size distribution. The columns titled “Number of Classes” indicates how many classes fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Subject	Average Class Size	Number of Classes with 1-22 Students	Number of Classes with 23-32 Students	Number of Classes with 33+ Students
English Language Arts	2	126		
Mathematics	2	124		
Science	3	69		
Social Science	3	91	1	

2024-25 Ratio of Pupils to Academic Counselor

This table displays the ratio of pupils to Academic Counselor. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time.

Title	Ratio
Pupils to Academic Counselor	268.67

2024-25 Student Support Services Staff

This table displays the number of FTE support staff assigned to this school. One Full Time Equivalent (FTE) equals one staff member working full time; one FTE could also represent two staff members who each work 50 percent of full time. The “Other” category is for all other student support services staff positions not listed.

Title	Number of FTE Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	3
Library Media Teacher (Librarian)	0.1
Library Media Services Staff (Paraprofessional)	
Psychologist	1.7
Social Worker	
Nurse	0.2
Speech/Language/Hearing Specialist	1.5
Resource Specialist (non-teaching)	
Other	

Fiscal Year 2023-24 Expenditures Per Pupil and School Site Teacher Salaries

This table displays the 2023-24 expenditures per pupil and average teacher salary for this school. Cells with N/A values do not require data.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$12,573.85	\$580.67	\$11,993.18	\$74,534.38
District	N/A	N/A	N/A	
Percent Difference - School Site and District	N/A	N/A	N/A	
State	N/A	N/A	\$11,146	
Percent Difference - School Site and State	N/A	N/A	10.7	

Fiscal Year 2024-25 Types of Services Funded

N/A - Forest Charter does not receive any federal funding for programs or services.

Fiscal Year 2023-24 Teacher and Administrative Salaries

This table displays the 2023-24 Teacher and Administrative salaries. For detailed information on salaries, see the CDE Certification Salaries & Benefits web page at <http://www.cde.ca.gov/ds/fd/csl/>.

Category	District Amount	State Average for Districts in Same Category
Beginning Teacher Salary		
Mid-Range Teacher Salary		
Highest Teacher Salary		
Average Principal Salary (Elementary)		
Average Principal Salary (Middle)		
Average Principal Salary (High)		
Superintendent Salary		
Percent of Budget for Teacher Salaries		
Percent of Budget for Administrative Salaries		

2024-25 Advanced Placement (AP) Courses

This table displays the percent of student in AP courses at this school.

Percent of Students in AP Courses	1%
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This table displays the number of AP courses offered at this school where there are student course enrollments of at least one student.

Subject	Number of AP Courses Offered
Computer Science	0
English	1
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	1
Social Science	1
Total AP Courses Offered	3
Where there are student course enrollments of at least one student.	

Professional Development

Each year Forest Charter School provides three days for staff development for the whole staff as well as some time during regularly scheduled staff meetings. Individual staff members get other opportunities for staff development based on their discipline and available funds. Recently, the whole staff has participated in Safety Training with a focus on wildland fire evacuations and reunification, mindfulness techniques, trauma informed training, special ed and conflict resolution trainings. The staff has also participated in UDL training along with becoming familiar with Varsity tutoring and the Bright Thinker

Professional Development

curriculum. Individually teachers have been sent to various trainings such as Trauma informed Education training, CATE Career and Technical Education training, Flip Math training, Next Generation Science Standards, ELPAC training, CTE trainings, and A.I trainings..

The College and Career staff has been exploring the expansion of CTE programs within the school. The implementation of the first CTE programs was to begin in the Fall of 2020 but due to Covid the start was delayed until the Spring Semester of the 20/21. Forest Charter School has started with an entrepreneurship class for CTE. In the Fall of 2022 Forest Charter School has increased to four online CTE options (Hospitality, Public Safety, Game Design and Entrepreneurship) which are all still current offerings. Forest Charter School was also able to continue having an on site entrepreneurship class (22-23 school year) thanks to a shared grant with the Nevada County Superintendent of schools office. The shared grant has expired and Forest Charter is now paying for the entrepreneurship class 24/25 and 25/26 school years.

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This table displays the number of school days dedicated to staff development and continuous improvement.

Subject	2023-24	2024-25	2025-26
Number of school days dedicated to Staff Development and Continuous Improvement	3	3	3

December 15, 2024

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

We have audited the financial statements of Forest Charter School for the year ended June 30, 2025, and we will issue our report thereon dated December 15, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated March 21, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Forest Charter School are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the 2024-25 fiscal year. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was:

Management's estimate of the depreciation expense and its impact on accumulated depreciation is based on estimated useful lives of the fixed assets previously purchased. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the financial statements was (were):

The disclosure on the operating lease in Note 6 to the financial statements. This is a disclosure related to implementation of ASU 842 in prior year that includes information on the right-of-use asset and related lease liability recorded on the statement of financial position.

The disclosure on multi-employer defined benefit plan participation in Note 11 to the financial statements. The estimated withdrawal liability is based on prior year data from actuarial studies on the retirement plans and is disclosed for information purposes only. As a nonprofit entity, there is no required recording of a net pension liability as other local educational entities (LEAs), such as school districts, would have to record under governmental accounting (GASB).

The financial statement disclosures are neutral, consistent, and clear.

Significant Audit Matters (continued)

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 15, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with U.S. generally accepted accounting principles, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We are not engaged to report on the Local Education Organization Structure, which accompanies the financial statements but is not supplementary information. Such information has not been subjected to auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

This information is intended solely for the use of the Board of Directors and management of Forest Charter School and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in blue ink that reads "Christy White, Inc." in a cursive script.

Christy White, Inc.
San Diego, California

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 School (Charter No. 1427)

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FINANCIAL SECTION

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 15, 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.

Christy White, Inc.

San Diego, California
December 15, 2025

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 assets	1,947,295
Capital assets, net	283,869
Total noncurrent assets	<u>2,284,512</u>
Total Assets	<u>\$ 7,328,294</u>

LIABILITIES AND NET ASSETS

Liabilities

Accounts payable	\$ 1,138,242
Deferred revenue	736,467
Operating lease liabilities	2,037,492
Total liabilities	<u>3,912,201</u>

Net assets

Without donor restrictions	3,405,506
With donor restrictions	10,587
Total net assets	<u>3,416,093</u>
Total Liabilities and Net Assets	<u>\$ 7,328,294</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	8,853,430	-	8,853,430
Management and general	2,943,947	-	2,943,947
Total Expenses	11,797,377	-	11,797,377
CHANGE IN NET ASSETS	752,248	2,815	755,063
Net Assets - Beginning	2,653,258	7,772	2,661,030
Net Assets - Ending	\$ 3,405,506	\$ 10,587	\$ 3,416,093

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	292,199	34,619	326,818
Insurance	-	70,687	70,687
Facilities	445,283	21,009	466,292
Professional services	3,029,353	331,404	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	3,773,112	725,367	4,498,479
Total Expenses	\$ 8,853,430	\$ 2,943,947	\$ 11,797,377

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	\$ 755,063
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	9,200
(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 2,028,062

Cash and cash equivalents - Ending \$ 3,501,964

SUPPLEMENTAL DISCLOSURE

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

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

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.

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

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. 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 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)

O. 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.

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	<u>\$ 3,501,964</u>

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.

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:

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

NOTE 2 – CASH AND CASH EQUIVALENTS (continued)

Cash in County Treasury (continued)

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

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 section O of Note 1. 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.

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
Local sources		8,807
Total Accounts Receivable	\$	1,477,389

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

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

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 \$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 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 terminated 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.

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

NOTE 7 – OPERATING LEASES (continued)

Future lease payments for the above long-term leases are as follows:

Fiscal Year Ending June 30,	Operating Lease Liabilities	Right-of-Use Assets
2026	\$ 394,636	\$ 337,813
2027	403,575	337,813
2028	412,707	337,813
2029	422,039	337,813
2030	798,391	596,043
Total lease payments	2,431,348	1,947,295
NPV adjustment	(393,856)	-
Total	\$ 2,037,492	\$ 1,947,295

On June 26, 2018, the Charter entered into a lease agreement to occupy space located at 23221 Foresthill Road in Foresthill, California. Since the inception of the agreement, the lease has been extended multiple times under mutually agreed upon amendments. The most recent amendment extends the lease through May 30, 2027. During the fiscal year ending June 30, 2025, monthly lease payments were \$1,500 and were payable over the course of ten months. The Charter has determined the future impact to be immaterial and has elected to not record this lease under ASC 842.

On February 20, 2019, the Charter entered into a lease agreement to occupy space located at 11952 Masters Court in Auburn, California. Since the inception of the agreement, the lease has been extended multiple times under mutually agreed-upon amendments. The most recent amendment extends the lease through 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. The Charter has determined the future impact to be immaterial and has elected to not record this lease under ASC 842.

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:

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

NOTE 8 – NET ASSETS (continued)

Net Assets without Donor Restrictions (continued)

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		<u>2,408,956</u>
Undesignated		<u>712,681</u>
Total Net Assets without Donor Restrictions	\$	<u>3,405,506</u>

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.

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		<u>(2,408,956)</u>
Financial Assets available to meet cash needs		
 for expenditures within one year	\$	<u>1,887,772</u>

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).

NOTE 10 – EMPLOYEE RETIREMENT PLANS (continued)

California State Teachers’ Retirement System (CalSTRS)

Plan Description

Forest Charter School contributes to the California State Teachers’ Retirement System (CalSTRS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers’ Retirement Law. CalSTRS issues a separate 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.

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.

NOTE 10 – EMPLOYEE RETIREMENT PLANS (continued)

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

Forest Charter School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution for fiscal year 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.

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.

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.

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

NOTE 11 – COMMITMENTS AND CONTINGENCIES (continued)

Multiemployer Defined Benefit Plan Participation (continued)

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.

Joint Powers Agency (JPA)

During the year ended June 30, 2025, Forest Charter School participated in a joint venture with Nevada County Charter Services Authority (NCCSA). NCCSA arranges for special education services specific to the operation of a charter school. The relationship between the Charter and NCCSA is such that the NCCSA is not financially inter-related to the Charter for financial reporting purposes. Premiums to NCCSA totaled \$2,296,589 for the period ended June 30, 2025.

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 15, 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

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*. The charter 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 net position in the General Fund reported on the Annual Financial and Budget Report (Unaudited Actuals) to net assets on the audited financial statements.

June 30, 2026, fund balance/net position on the Unaudited Actuals	<u>\$ 3,139,736</u>
Adjustments:	
Increase (decrease) in total net assets:	
Record beginning balance of net capital assets	267,179
Record depreciation expense	(14,554)
Record lease expense attributed to right-of-use asset	(24,200)
Record fair value adjustment	<u>47,932</u>
Net adjustments	<u>276,357</u>
June 30, 2025, net assets per audited financial statements	<u>\$ 3,416,093</u>

OTHER INFORMATION

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 <i>Executive Director</i>
Meshawn Simmons <i>Business Director</i>

OTHER INDEPENDENT AUDITORS' REPORTS

**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 15, 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.

Christy White, Inc.

San Diego, California
December 15, 2025



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

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. 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.

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

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.

Christy White, Inc.

San Diego, California
December 15, 2025

FINDINGS AND QUESTIONED COSTS SECTION

**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	
<i>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.</i>	
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



Section: 500

Policy: 003

FCS Council Approved: February 15, 2011

Revised: January 16, 2024

Enrollment Policy

Rationale

Forest Charter School ("FCS") is committed to providing a personalized learning experience for all students. Further, FCS wants to be sure that the enrollment process is fair and equitable.

With these considerations in mind, FCS has adopted the following policy:

Admission Requirements

In accordance with Education Code Section 51747.3, students must reside in Nevada County or adjacent counties to be enrolled in FCS. Students must meet the minimum age for admission to a public school and must not exceed the maximum age for public school admission (no older than 22, and once 19, must remain continuously enrolled in a public school, without a break in enrollment since that time, and is making satisfactory progress toward a high school diploma). FCS admits all students who wish to attend subject only to the geographic limitations set forth in Section 51747.3 and the age limitations described above.

FCS does not discriminate on any protected classification described in Education Code Section 220, including but not limited to race or ethnicity, nationality, gender, gender expression, gender identity, sexual orientation, disability, religion, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status.

Open Enrollment Period for Fall applicants and lottery process

- FCS will hold an open enrollment period in January until 5:00 pm on the Thursday before the first public random drawing ("lottery").
- Any subsequent open enrollment periods will run from the end of the previous open enrollment period until 5:00 pm each Thursday.
- The initial lottery will be held on a Friday from March through May. FCS will announce the exact date/time approximately two months before the initial lottery, and will post the initial lottery date/time on its website.
- If new applications for admission are received following the end of the open enrollment period, subsequent lotteries, if needed to determine admission, will be held on a weekly basis on each Friday that school is in session.

- Students wishing to be admitted to FCS must begin by filling out the lottery application form on the FCS website during the open enrollment period. If a family is unable to fill out the online form, they may contact FCS for assistance.
- Students/families must fill out the lottery application during any FCS open enrollment period. In the case that more students wish to be admitted than there is capacity, admission will be determined by lottery. Students who were enrolled in FCS in the previous year and who completely fill out re-enrollment forms on Reg Online are exempt from the lottery, and are guaranteed admission.

Preference in the lottery will be given in the following order:

1. Children or grandchildren of administrators, office staff, special ed staff, supervising teachers and any other learning center employees currently working at FCS and **the Nevada County Superintendent of Schools (NCSOS). Full time staff members will receive higher priority than part time. FCS staff will receive higher priority than NCSOS staff.**
 2. Siblings of students admitted to or attending FCS
 3. Residents of Nevada County
 4. Residents of the Chicago Park School District
 5. All other applicants
- Once capacity has been reached in the lottery, the remaining applications will be drawn and students will be placed on a waitlist based on the order of the lottery draw and tiered status.

Other Considerations

- In accordance with Education Code Section 51745(c), students who enroll with an existing individualized education program (“IEP”), may not participate in independent study unless the IEP specifically provides for that participation. As a result, it may be necessary for an IEP team meeting to be held. The legal requirement for an IEP meeting will not delay admission.
- Students who are under a current expulsion order from a previous school will require special consideration and may not be admitted.
- Due to FCS serving a large geographic area, capacity may vary each year, based on the capacity of the Supervising Teachers (“ST”) serving a given geographic area.
- **Students will receive enrollment priority for the Learning Center that serves their primary residence. Applicants who reside within a Learning Center’s designated geographic area will be prioritized over applicants who reside outside that area. For example, a student who resides in the Truckee area will receive priority in the Truckee Learning Center lottery over a student who resides in another region.**
- Twins/multiple birth siblings will be placed in the lottery as one student and will receive the same lottery position. If there is only one spot available, the family will be offered placement for one twin/multiple. If the family declines the offer of placement, the twins/multiples will remain on the waitlist in the same position and the next applicant on the list will be offered the

placement. Twins/multiples will not be dropped from the list or dropped to the bottom of the list if they decline a spot unless there are two enrollment spots available at the time of declining.

Acceptance of Admission and Enrollment Procedures

- After a student has been admitted through the lottery, FCS will contact the family via email. Once contacted by the school, the family has two school days to contact FCS and accept the offer of admission. If FCS does not hear from the family within these two school days, the admission spot will be given to the next student on the waitlist, and the student who was originally contacted will be removed from the waitlist.
- If a family declines admission, the student will be removed from the waitlist.
- Following the acceptance of an offer of admission, the family will have three school days to turn in all the required registration documentation/forms. If all of the documentation/forms are not turned in within three school days, FCS will rescind the offer of admission, remove the student from the waitlist, and contact the next student on the waitlist.
- FCS will make every effort to assist and accommodate parents in compiling registration documentation. FCS complies with all laws regarding homeless and foster youth and will not delay registration in the case of a homeless or foster youth without required registration documentation.

Waitlist

- In order to maintain their spot on the waitlist from year to year, families must register with FCS indicating their continued interest in remaining on the waitlist for the next school year. FCS will send out a form to all families on the waitlist at the beginning of the calendar year and families will have until the last school day in February to return the form. If this form is not returned on time, students will be removed from the waitlist.
- The waitlist may be adjusted if a new applicant meets one of the enumerated lottery preferences (e.g., the child of a staff member) that an applicant on the waitlist does not.
- If a family has applied for more than one Learning Center location, and accepts a spot at one Learning Center, they will be removed from any additional waitlists.

Forest Charter School

Job Description

Position Title: *Health Aide*

Salary Placement: *Classified*

Summary of Position:

Under the direction of certificated staff and in collaboration with the school nurse and multidisciplinary service providers, the Health Aide supports the implementation of instructional, health, and related services for students with regular and special needs. This position works with individual students and/or small groups to promote student health, safety, engagement, independence, and access to learning in a well-organized, smoothly functioning school environment.

Essential Functions:

Essential functions may include but are not limited to the following:

- Provide proactive, timely support for student services, which may include Orientation & Mobility (O&M), Vision Services (VI), Speech-Language Pathology (SLP), Occupational Therapy (OT), Physical Therapy (PT), Specialized Academic Instruction (SAI), and other related services.
- Support student health and personal care needs, including assisting with scheduled changing in a respectful and confidential manner.
- Demonstrate flexibility throughout the school day and anticipate student needs across settings.
- Support and consistently implement assigned incentive and behavior plans.
- Provide positive reinforcement, redirection, and modeling of appropriate behaviors in all environments.
- Model academic, functional, and service-related skills to encourage student engagement, progress, and increasing independence.
- Communicate effectively and professionally with teachers, service providers, administrators, and support staff, sharing feedback, ideas, and concerns as they arise.
- Document health-related needs and supports in accordance with guidance from the school nurse and established procedures.
- Assist teachers in maintaining a safe, supportive, and well-organized learning environment that maximizes student access to instruction and resources.

Physical Demands:

- Frequent sitting, walking, standing.
- Occasional assisting of students with positioning, transfers, or personal care using safe techniques.
- Ability to respond to student health and safety needs throughout the school day.

**Forest Charter School
Classified Aide Salary Schedule - Hourly**

2025-2026

Classified Support Staff

Range/Step	1	2	3	4	5	6	7	8	9	10
A	19.25	20.21	21.22	22.27	23.39	24.57	25.80	27.10	28.44	29.87

Job Classifications

A Health and Safety Aide

Additional \$1 per hour for toileting duty

Additional \$1.50 per hour for Health Aide

Board Approvals/Revisions

Approved: 8/28/14

Approved: 5/26/15

Approved: 4/19/16

Approved: 8/23/16

Approved: 9/20/16

Approved: 8/22/17

Approved: 4/17/18 2.5% annual increase

Approved: 10/15/19 3% annual increase

Approved: 3% increase

Approved 6% increase

Approved 6% increase

Approved: \$1/hour addition to approved toileting duty

Approved: 2% annual increase

2025-26 - Board approved 3% retro COLA

Charter Council Approved: 11/4/2025

Effective: 7/1/2025