# Blue Oak Charter School 450 W. East Avenue, Chico, CA 95926 FINANCE COMMITTEE SPECIAL MEETING

Join Zoom Meeting

https://zoom.us/j/98347919501?pwd=ZXRYRHUybG5WMVRCbUg5bzZ2cVlwdz09

Meeting ID: 983 4791 9501 Passcode: PUvR9p

### Thursday, April 14th, 2022 - 5:00 PM

Vision: To be a model for successful education of the whole child.

Mission: To nurture and deepen each child's academic and creative capacities using methods inspired by Waldorf education in a public school setting.

**Notice:** Any person with a disability may request the agenda be made available in an appropriate alternative format. A request for a disability-related modification or accommodation may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting at, 450 W. East Ave., Chico, CA or by calling (530) 879-7483 between the hours of 8:00 a.m. and 4:00 p.m. Monday through Friday (at least 48 hours before the meeting). All efforts will be made for reasonable accommodations.

All times noted on the agenda are approximate and listed solely for convenience. The Board may hear items earlier or later than is noted and may move the order of agenda items.

**Update:** In Compliance with the Governor of California's "Safer-at-Home Order" due to COVID-19, the Blue Oak Charter Council will be conducting meetings virtually until further notice. This means there will be no specific physical meeting place; the meeting will be held remotely. Public participation continues to be welcomed and encouraged to those who join via Zoom and raise their hand. The chat bar will not be available to the public during the Zoom meetings to support the sanctity of the meeting.

Blue Oak Charter Council (BOCC) may tape, film, stream, or broadcast any open BOCC Meeting. The BOCC president may announce that a recording or broadcasting is being made at the direction of BOCC members and that the recording or broadcast may capture images and sounds of those attending the meeting. Any BOCC recording may be erased or destroyed 30 days after the meeting.

### **AGENDA**

### **OPEN SESSION - 5:00 PM**

### 1. OPENING

- 1.1. Call Meeting to Order
- 1.2. Roll Call of Committee Members and Establish Quorum
- 1.3. Invocation School Verse Read

"This is our school, May peace dwell here, May the rooms be full of contentment. May love abide here, Love of one another, Love of our school, and Love of life itself. Let us remember that as many hands build a house, So many hearts build a school."

### 1.4. Audience to Address the Committee

This is the opportunity for members of the community to address the committee concerning items not on the agenda. Persons addressing the Committee will be allowed a maximum of three (3) minutes for their presentation. Persons may not yield their time to another speaker (Gov. Code § 54954.3)

- 1.5. Agenda Modifications
- 1.6. Approve Minutes from March 8th, 2022.

### 1.7. Teleconferencing During State of Emergency State of Emergency (§ 8625)

### 2. FINANCIAL REPORTS

- 2.1. Charter Impact Monthly Report
  - 2.1.1. Attendance and Enrollment
  - 2.1.2. Cash Flow
  - 2.1.3. Balance Sheet Detail
  - 2.1.4. Warrants/Aged Payable
  - 2.1.5. Actual to Budget Summary (part of the Financial Forecast in the Charter Impact Report)
- 2.2. Point of Sale Transactions/Check Register

### 3. BUSINESS

- 3.1. E-Rate Summary
- 3.2. 2020 Tax Return
- 3.3. BCOE / Aeries Contract
- 3.4. Advanced Document Printer Contracts
- 3.5. Pension 2 403b
- 3.6. Executive Director's Report

### 4. SUSTAINABLE SCHOOL DESIGN TASK FORCE

- 4.1. Continued Review of Budget Based on Numbers
- 5. NEXT MEETING Tuesday, May 10th, 2022 at 4:15PM
- 6. ADJOURNMENT

### Blue Oak Charter School 450 W. East Avenue, Chico, CA 95926 FINANCE COMMITTEE REGULAR MEETING

Join Zoom Meeting

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Meeting ID: 983 4791 9501 Passcode: PUvR9p

### Tuesday, March 8th, 2022 - 4:15 PM

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### **AGENDA**

### **OPEN SESSION - 4:15 PM**

### 1. OPENING

### 1.1. Call Meeting to Order

> Amber Brown called the meeting to order at 4:17PM.

### 1.2. Roll Call of Committee Members and Establish Quorum

- Present: Maggie Buckley, Amber Brown, Susan Domenighini, and Kate McDonald
- ➤ Absent: None

### 1.3. Invocation - School Verse Read

"This is our school, May peace dwell here, May the rooms be full of contentment. May love abide here, Love of one another, Love of our school, and Love of life itself. Let us remember that as many hands build a house, So many hearts build a school."

Chairun Combs read the school verse.

### 1.4. Audience to Address the Committee

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➤ No audience members present to address the committee.

### 1.5. Agenda Modifications

➤ No agenda modifications were made.

### 1.6. Approve Minutes from February 8th, 2022.

- ChairunCombs made a motion to approve the minutes from February 8th, 2022. Maggie Buckley seconded the motion.
- > No further discussion.
- ➤ Vote.

| Name              | Yes | No | Abstain | Absent |
|-------------------|-----|----|---------|--------|
| Susan Domenighini | X   |    |         |        |
| Amber Brown       | X   |    |         |        |
| Kate McDonald     | X   |    |         |        |
| Chairun Combs     | X   |    |         |        |
| Maggie Buckley    | X   |    |         |        |

➤ Vote passes.

### 1.7. Teleconferencing During State of Emergency

State of Emergency (§ 8625)

> The BOFC acknowledged the state of emergency for teleconferencing purposes.

### 2. FINANCIAL REPORTS

- 2.1. Charter Impact Monthly Report
  - 2.1.1. Attendance and Enrollment
  - 2.1.2. **Cash Flow**
  - 2.1.3. Balance Sheet Detail
  - 2.1.4. Warrants/Aged Payable
  - 2.1.5. Actual to Budget Summary (part of the Financial Forecast in the Charter Impact Report)

### 2.2. Point of Sale Transactions/Check Register

- Powerpoint presentation. This report showed that the difficulties of this year have pushed the spending above \$4 million although we do not have a budget of that cost; this means that we will have a lot less funding available to us in the years to come. The school will also start to see cash flow restrictions due to timing of incoming funding possibly as soon as this summer; Blue Oak will need to watch cash flow closely. The difference in expenses this year to last year are shown as categories of compensation, IT and recruiting as well as a higher SPED budget, increased hours in summer, and the difference between hiring our own staff versus contracting some positions out. Funding and legislation are so fluid at the state level it is hard to know what our next steps to resolve these issues should be. Susan and Jim are hoping some new bills will be passed to relieve some of this pressure of our overages.
- > Susan Domenighini made a motion to recommend the approval of this report to the board. Chairun seconded the motion.
- > No further discussion.
- ➤ Vote.

| Name              | Yes | No | Abstain | Absent |
|-------------------|-----|----|---------|--------|
| Susan Domenighini | X   |    |         |        |
| Amber Brown       | X   |    |         |        |
| Kate McDonald     | X   |    |         |        |
| Chairun Combs     | X   |    |         |        |
| Maggie Buckley    | X   |    |         |        |

➤ Vote passes.

### 3. BUSINESS

### 3.1. 2nd Interim Report

- The 2nd Interim Report is for our schools authorizer and the state. This information is already presented informally every month to the finance committee, this is just the official for our authorizer and the state.
- > Susan Domenighini made a motion to recommend the 2nd Interim Report be approved by the board. Kate seconded the motion.
- > No further discussion.
- ➤ Vote.

| Name              | Yes | No | Abstain | Absent |
|-------------------|-----|----|---------|--------|
| Susan Domenighini | X   |    |         |        |
| Amber Brown       | X   |    |         |        |
| Kate McDonald     | X   |    |         |        |
| Chairun Combs     | X   |    |         |        |
| Maggie Buckley    | X   |    |         |        |

➤ Vote passes.

### 3.2. Annual Auditor Selection

- Every year in April, the school needs to inform BCOE who our auditor will be for next year. Susan is requesting approval of the audit firm presented; although it is the same firm we used last year, they rotate their auditors every year to ensure we are audited by someone new each year. Blue Oak has been very happy with their work; their process is easy to engage with and works well for our office staff.
- ➤ Chairun Combs made a motion to recommend continuing with our current audit services to the board for approval. Kate McDonald seconded the motion.
- > No further discussion.
- ➤ Vote.

| Name              | Yes | No | Abstain | Absent |
|-------------------|-----|----|---------|--------|
| Susan Domenighini | X   |    |         |        |

| Amber Brown    | X |  |  |
|----------------|---|--|--|
| Kate McDonald  | X |  |  |
| Chairun Combs  | X |  |  |
| Maggie Buckley | X |  |  |

➤ Vote passes.

### 3.3. AT&T Master Agreement

- ➤ Rachel White helps us with e-rate funding which is direct funding or reductions in pricing that schools receive for technology. Recently, she put a bid out for our schools technology services and AT&T bid about half of what we have been paying with Comcast. Our IT department at BCOE feels that it is a good fit; even at a reduced cost, there should be no difference in the service. Susan is looking to get a recommendation from BOFC to change services from Comcast to AT&T.
- ➤ Amber Brown recommended that we send the AT&T Master Agreement to the board. Maggie Buckley seconded the motion.
- > No further discussion.
- ➤ Vote.

| Name              | Yes | No | Abstain | Absent |
|-------------------|-----|----|---------|--------|
| Susan Domenighini | X   |    |         |        |
| Amber Brown       | X   |    |         |        |
| Kate McDonald     | X   |    |         |        |
| Chairun Combs     | X   |    |         |        |
| Maggie Buckley    | X   |    |         |        |

➤ Vote passes.

### 3.4. Executive Director's Report

Susan has primarily been working on sustainable school which she will report on later in the meeting. She has put a hold on hiring for the rest of the year; we are down a counselor and anaide, so we are now short staffed. As for next year, we have established which teachers are staying and going which will be helpful for budgeting purposes. At this point, Administration and the office staff are working full-force on planning for next year.

### 4. SUSTAINABLE SCHOOL DESIGN TASK FORCE

### 4.1. Proposal on Numbers

Susan still needs to meet with Jim to discuss budget and funding issues. For years, the school has been basing its budget on the guarantee of a certain amount of money per student, but at the moment that is out the window which makes budgeting very difficult. The extended learning program has been delayed for another year since many schools are having issues with implementing that program. Susan is working with CARD to supplement after school time for students K-5 next year and will need to work to develop a middle school

offering. Board members suggested that, to help with enrollment, maybe the school should sponsor a program on Thursday that might be helpful to working families who are unable to pick up their students during half days every week.

### 4.2. Update on Preschool Progress

- ➤ In the past, the committee has talked about a preschool program primarily for 4 year olds, however over the next few years due to new state laws, TK will now completely absorb 4 year olds which will affect our Kindergarten programs. So for now, adjusting our Kindergarten programs accordingly is our main focus and once that is sorted we can consider opening a preschool program for 3 year olds if that is what the committee chooses.
- 5. NEXT MEETING Tuesday, April 12th, 2022 at 4:15PM
- 6. ADJOURNMENT
  - > Amber Brown adjourned the meeting at 5:04PM.

|              | Minutes Taken By: Alexandra Archer |
|--------------|------------------------------------|
| Approved by: | Date:                              |



Monthly Financial Presentation – March 2022

# March Highlights



### **Highlights**

| Expenses greatly exceeding per ADA revenue |            |    |                  |    |                              |    |             |    |               |    |                 |
|--|------------|----|------------------|----|------------------------------|----|-------------|----|---------------|----|-----------------|
|  | Average    |    | Ongoing          |    |                              |    |             | (  | One-Time      | Ne | et surplus with |
|  | Enrollment |    | Revenue Expenses |    | Expenses (Net Deficit) Funds |    | Funds       | fe | deral support |    |                 |
| 2021/22                                    | 272        | \$ | 2,975,891        | \$ | 4,102,882                    | \$ | (1,126,992) | \$ | 623,469       | \$ | (503,523)       |
| Budget planning                            |            |    |                  |    |                              |    |             |    |               |    |                 |
| 2022/23                                    | 290        | \$ | 3,485,327        | \$ | 3,784,299                    | \$ | (298,971)   | \$ | 300,000       | \$ | 1,029           |
| 2023/24                                    | 290        | \$ | 3,588,307        | \$ | 3,833,517                    | \$ | (245,209)   | \$ | 264,125       | \$ | 18,916          |

Budget forecast requires increasing enrollment 20+ and reducing expenses \$300K+.

- Operating loss drains cash, concern for cash shortage in July Dec 2022 due to slow receipt of federal funds.
- Hold Harmless ADA (293.37) could add \$475K revenue, three-year average ADA +\$300K, cash timing uncertain.

### **Compliance and Reporting**

- Quarterly financial reporting for grants will be prepared in April.
- 990 return (2020/21) due May 16<sup>th</sup>.



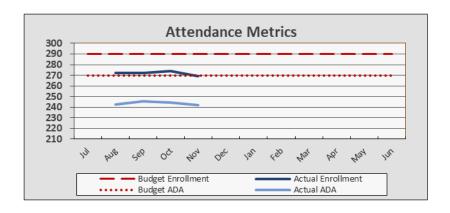
# Attendance Data and Metrics



### **Enrollment and Per Pupil Data**

| Enrollment & Per Pupil Data      |       |          |          |  |  |  |  |
|----------------------------------|-------|----------|----------|--|--|--|--|
| <u> Actual Forecast</u> <u>E</u> |       |          |          |  |  |  |  |
| Average Enrollment               | 272   | 272      | 290      |  |  |  |  |
| ADA                              | 242   | 242      | 270      |  |  |  |  |
| Attendance Rate                  | 89.0% | 88.9%    | 93.0%    |  |  |  |  |
| Unduplicated %                   | 57.9% | 57.9%    | 58.5%    |  |  |  |  |
| Revenue per ADA                  |       | \$17,102 | \$13,936 |  |  |  |  |
| Expenses per ADA                 |       | \$16,962 | \$13,891 |  |  |  |  |

### **Attendance Metrics**



Forecast set to P-1 ADA 241.88, cutting LCFF (\$273K).
Attendance near 90%.
LCFF is calculated at \$9,560 per ADA.



### Revenue

# \*

- March Updates
  - PPP forgiveness reclassified as 2021/22 revenue adding \$531K.
  - Reduced ADA cuts revenue (\$300K)+ .

|                                       | 2021/22    | 2022/23    | 2023/24    |
|---------------------------------------|------------|------------|------------|
| Expanded Learning Opportunities Grant | \$ 188,793 | \$ -       | \$ -       |
| In-Person Instruction                 | 102,707    | -          | -          |
| GEER                                  | 16,560     | -          | -          |
| ESSER I                               | 64,404     | -          | -          |
| ESSER II                              | 251,005    | -          | -          |
| ESSER III                             | -          | 300,000    | 264,125    |
|                                       |            |            |            |
| One-Time Funding plan                 | \$ 623,469 | \$ 300,000 | \$ 264,125 |
|                                       |            |            |            |

### Revenue

State Aid-Rev Limit Federal Revenue Other State Revenue Other Local Revenue

**Total Revenue** 

| Year-to-Date |           |        |           |    |           |  |  |  |
|--------------|-----------|--------|-----------|----|-----------|--|--|--|
| Actual       |           | Budget |           |    | Fav/(Unf) |  |  |  |
|              |           | -      |           | -  |           |  |  |  |
| \$           | 1,707,870 | \$     | 1,630,578 | \$ | 77,292    |  |  |  |
|              | 762,630   |        | 240,141   |    | 522,488   |  |  |  |
|              | 450,623   |        | 557,616   |    | (106,993) |  |  |  |
|              | 27,464    |        | 39,000    |    | (11,536)  |  |  |  |
| \$           | 2,948,587 | \$     | 2,467,335 | \$ | 481,252   |  |  |  |

|          | Annual/Full Year |    |           |           |           |  |  |  |  |
|----------|------------------|----|-----------|-----------|-----------|--|--|--|--|
| Forecast |                  |    | Budget    | Fav/(Unf) |           |  |  |  |  |
|          |                  | -  |           | -         |           |  |  |  |  |
| \$       | 2,312,261        | \$ | 2,585,457 | \$        | (273,197) |  |  |  |  |
|          | 1,064,875        |    | 295,121   |           | 769,754   |  |  |  |  |
|          | 709,616          |    | 827,865   |           | (118,249) |  |  |  |  |
|          | 50,000           |    | 50,000    |           | <u>-</u>  |  |  |  |  |
| \$       | 4,136,752        | \$ | 3,758,444 | \$        | 378,308   |  |  |  |  |





## Expenses

### March Updates

- Expense forecast increased from previous month –recruiting.
- Compensation increased \$125K for grant funded Summer hours, interventions.
- Subagreement services increased for grant funded social-emotional supports and special education.
- Professional services increased for additional recruitment (\$53K), IT (\$15K).

### **Expenses**

Certificated Salaries
Classified Salaries
Benefits
Books and Supplies
Subagreement Services
Operations
Facilities
Professional Services
Depreciation
Interest

**Total Expenses** 

| Year-to-Date |           |    |           |           |           |  |  |  |  |  |  |
|--------------|-----------|----|-----------|-----------|-----------|--|--|--|--|--|--|
|              | Actual    |    | Budget    | Fav/(Unf) |           |  |  |  |  |  |  |
|              |           |    |           |           |           |  |  |  |  |  |  |
| \$           | 1,408,742 | \$ | 1,104,403 | \$        | (304,339) |  |  |  |  |  |  |
|              | 381,338   |    | 320,536   |           | (60,802)  |  |  |  |  |  |  |
|              | 491,331   |    | 396,715   |           | (94,616)  |  |  |  |  |  |  |
|              | 111,656   |    | 76,650    |           | (35,006)  |  |  |  |  |  |  |
|              | 189,080   |    | 97,913    |           | (91,168)  |  |  |  |  |  |  |
|              | 112,244   |    | 109,670   |           | (2,574)   |  |  |  |  |  |  |
|              | 458,018   |    | 456,303   |           | (1,715)   |  |  |  |  |  |  |
|              | 197,088   |    | 138,053   |           | (59,035)  |  |  |  |  |  |  |
|              | 14,570    |    | 14,570    |           | (0)       |  |  |  |  |  |  |
|              |           |    |           | _         | <u>-</u>  |  |  |  |  |  |  |
| \$           | 3,364,067 | \$ | 2,714,813 | \$        | (649,254) |  |  |  |  |  |  |

| Annual/Full Year |           |           |           |           |  |  |  |  |  |  |  |
|------------------|-----------|-----------|-----------|-----------|--|--|--|--|--|--|--|
| Forecast         |           | Budget    | Fav/(Unf) |           |  |  |  |  |  |  |  |
|                  |           |           |           |           |  |  |  |  |  |  |  |
| \$<br>1,590,336  | \$        | 1,565,193 | \$        | (25,143)  |  |  |  |  |  |  |  |
| 500,561          |           | 445,762   |           | (54,799)  |  |  |  |  |  |  |  |
| 596,106          |           | 551,160   |           | (44,946)  |  |  |  |  |  |  |  |
| 122,465          |           | 93,200    |           | (29,265)  |  |  |  |  |  |  |  |
| 248,264          |           | 133,880   |           | (114,384) |  |  |  |  |  |  |  |
| 148,885          |           | 146,485   |           | (2,400)   |  |  |  |  |  |  |  |
| 609,547          |           | 608,404   |           | (1,143)   |  |  |  |  |  |  |  |
| 267,293          |           | 182,837   |           | (84,455)  |  |  |  |  |  |  |  |
| 19,426           |           | 19,426    |           | (0)       |  |  |  |  |  |  |  |
| _                |           |           |           |           |  |  |  |  |  |  |  |
| \$<br>4,102,882  | <u>\$</u> | 3,746,348 | <u>\$</u> | (356,534) |  |  |  |  |  |  |  |



# Surplus / (Deficit) & Fund Balance

- Forecast loss (\$497K) with PPP forgiveness \$531K reclassed from beginning balance.
- Fund balance forecast \$653K, 16%, down from 2020/21 \$1.1 million, 32%.

# Total Surplus(Deficit) Beginning Fund Balance Ending Fund Balance As a % of Annual Expenses

| Year-to-Date    |           |           |           |           |  |  |  |  |  |  |  |  |
|-----------------|-----------|-----------|-----------|-----------|--|--|--|--|--|--|--|--|
| Actual          |           | Budget    | Fav/(Unf) |           |  |  |  |  |  |  |  |  |
| \$<br>(415,480) | \$        | (247,477) | \$        | (168,001) |  |  |  |  |  |  |  |  |
| <br>620,046     |           | 1,150,983 |           | (530,937) |  |  |  |  |  |  |  |  |
| \$<br>204,566   | <u>\$</u> | 903,505   |           |           |  |  |  |  |  |  |  |  |
| 5.0%            |           | 24.1%     |           |           |  |  |  |  |  |  |  |  |

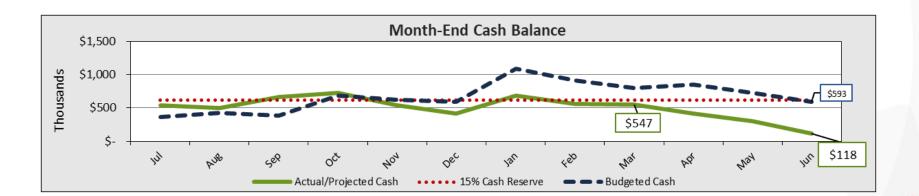
|           | Annual/Full Year |       |           |           |           |  |  |  |  |  |  |  |
|-----------|------------------|-------|-----------|-----------|-----------|--|--|--|--|--|--|--|
|           | Forecast         |       | Budget    | Fav/(Unf) |           |  |  |  |  |  |  |  |
|           |                  |       |           |           |           |  |  |  |  |  |  |  |
| \$        | 33,870           | \$    | 12,096    | \$        | 21,774    |  |  |  |  |  |  |  |
|           | 620,046          |       | 1,150,983 |           | (530,937) |  |  |  |  |  |  |  |
| <u>\$</u> | 653,916          | \$    | 1,163,078 | \$        | (509,163) |  |  |  |  |  |  |  |
|           | 15.9%            | 31.0% |           |           |           |  |  |  |  |  |  |  |



## Cash Balance



- Current cash \$547K, 49 days.
- Forecast operating loss decreases cash (\$475K) compared to budget, threatening cash stability.
- Operating loss and slow federal receipts forecast cash shortage July Dec 2022.
- Recommend review of borrowing opportunities to ensure cash stability.





# Compliance Deadlines (next 60 days)

Extended Due Date - Form 990 - The IRS Form 990 is the annual information return filed by most non-profit charter schools. The form should

Submit Charter Schools Annual Information Survey - The Charter Schools Annual Information Survey has 5 sections: location and school contact information, authorizing agency, site, curriculum and governance information, facilities, retirement and services information, and funding. The funding selection impacts how your school receives revenue payments. All charter schools must be either directly or locally

funded. For example: LCFF apportionment funds for a locally funded charter school flow through its local chartering authority whereas funds

for a direct funded charter school may flow directly to the county treasurer and then to the charter school. However, the funding type decision may impact the amount of other state and federal funds that a charter school receives, outside the LCFF. This decision may be reconsidered on



Additional Information

http://www.publiccounsel.org/useful\_materials?id=0025

https://www.cde.ca.gov/sp/ch/csinfosvy.asp

**Board Must** 

CLA with Charter

Impact support

Charter Impact

No

Signature

|         |        |   | Completed By                        | Approve | Required |  |
|---------|--------|---|-------------------------------------|---------|----------|--|
| FINANCE | Apr-01 | File a Form 700 - Statement of Economic Interests (SEI): The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline.                         | BOCS                                | Yes     | Yes      | https://www.fppc.ca.gov/Form700.html                       |
| FINANCE | Apr-08 | Consolidated Application corrections for FY2020-21 Title I Reduction - FY 2020-21 Title I, Part A allocations have been reduced by approximately 4.5%. The finalized reduced allocations have been loaded into CARS as of Wednesday, March 16, 2022 and are now reflected in forms from both the 2020-21 and the 2021-22 CARS Winter Release(s). The deadline to recertify all forms is April 8, 2022.  | Charter Impact                      | No      | No       | https://www.cde.ca.gov/fg/fo/r14/title1pa20allocrevitr.asp |
| FINANCE | Apr-15 | Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period January 1, 2022- March 31, 2022.  | Charter Impact with<br>BOCS support | No      | No       | https://www.cde.ca.gov/fg/cr/reporting.asp                 |
| FINANCE | Apr-18 | Special Education Dispute Prevention, Learning Recovery Funding and ADA/Enrollment Reports due to SELPA - Expenditure reports are due to El Dorado Charter SELPA.   | Charter Impact                      | No      | No       | http://charterselpa.org/fiscal/                            |
| FINANCE | Apr-22 | Federal Expenditure Report #2 (Special Education) - Interim financial reporting for actuals through March 31 are due to El Dorado Charter SELPA.  | Charter Impact                      | No      | No       | http://charterselpa.org/fiscal/                            |
| FINANCE | Apr-30 | Federal Cash Management - Period 4 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold. | Charter Impact                      | No      | No       | https://www.cde.ca.gov/fg/aa/cm/                           |
| DATA    | May-09 | CALPADS End-of-Year 1, 2, 3 and 4 - The data submission window opens on May 9, 2022 and closes on July 29, 2022. End-of-Year data includes: Course completion, program eligibility/participation, homeless students, student discipline, cumulative enrollment, student absence, postsecondary, RFEP count, work-based learning indicator, CTE, postsecondary outcomes for Students with Disabilities and SpED.   | BOCS                                | No      | No       | https://www.cde.ca.gov/ds/sp/cl/                           |
| FINANCE | May-13 | SB 740 Charter School Facility Grant Program applications (Continuing Schools) - The 2022-23 Online Application will be made available April 2022. Late applications will NOT be accepted.  The SB740 Program is intended to provide grants to charter schools to assist with facilities' rent and lease costs associated with the school. Each year applicants must submit a new Application and the Authority will determine eligibility on an annual basis. Charter schools must also  | Charter Impact                      | No      | Yes      | http://www.treasurer.ca.gov/csfa/csfgp/index.asp           |



FINANCE

FINANCE

meet the FRPM Eligibility requirements each year.

be reviewed and accepted by the Board prior to filing.

## **Appendices**



### As of March 31, 2022

- Cash Flow Monthly and Annual Forecast
- Statement of Financial Position (Balance Sheet)
- Statement of Cash Flows
- Detailed Month and YTD Budget vs. Actual
- Accounts Payable Aging
- Check Register



Financial Package March 31, 2022

Presented by:



### Monthly Cash Flow/Forecast FY21-22

Revised 04/07/2

Revenues

**Total Revenue** 

**Benefits** 

3101 STRS

3202 PERS

3301 OASDI

3311 Medicare

3401 Health and Welfare

3901 Other Benefits

3501 State Unemployment

3601 Workers' Compensation

23,305

4,244

1,191

2,196

9,611

1,863

1,185

43,650

55

23,929

12,166

3,071

2,686

9,838

781

977

64

53,511

24,724

15,583

4,103

3,005

4,001

1,036

1,081

53,593

59

24,237

15,022

4,199

2,974

9,902

1,026

1,081

59,400

960

24,815

13,993

3,761

2,964

16,899

19

(506)

113

62,059

24,353

11,603

3,097

2,792

12,064

963

101

1,081

56,053

22,327

9,062

2,381

2,371

6,611

818

1,081

105

44,755

23,837

19,582

5,387

3,245

10,587

1,119

1,081

64,941

103

23,557

11,677

3,182

2,697

10,055

1,014

1,081

53,368

105

24,239

12,677

3,431

2,874

1,586

55,181

84

10,292

2,618

12,677

3,431

10,292

30,599

965

84

533

2,618

4,148

1,122

10,292

471

84

260

18,995

244,560

142,434

38,356

29,241

120,443

8,889

10,518

1,665

596,106

249,179

102,525

27,637

29,159

123,500

3,073

16,088

551,160

4,619

(39,909)

(10,719)

3,057

(5,817)

5,569

(1,665)

(44,946)

(82)

Expenses

| Monthly Cash Flow/Forecast FY21-22      |         |         |         |          |          |          |   |          |         |          |         |         |          |           |              |               |
|---|---------|---------|---------|----------|----------|----------|---|----------|---------|----------|---------|---------|----------|-----------|--------------|---------------|
| Revised 04/07/2022                      |         |         |         |          |          |          |   |          |         |          |         |         |          |           |              |               |
| ADA = 241.88                            |         |         |         |          |          |          |   |          |         |          |         |         | Year-End | Annual    | Original     | Favorable /   |
|   | Jul-21  | Aug-21  | Sep-21  | Oct-21   | Nov-21   | Dec-21   | Jan-22  | Feb-22   | Mar-22  | Apr-22   | May-22  | Jun-22  | Accruals | Forecast  | Budget Total | (Unfav.)      |
| Revenues                                |         |         |         |          |          | _        |   |          |         |          |         |         |          |           | ADA =        | 269.70        |
| State Aid - Revenue Limit               |         |         |         |          |          |          |   |          |         |          |         |         |          |           |              |               |
| 8011 LCFF State Aid                     | _       | 69,017  | 69,017  | 124,230  | 124,230  | 124,230  | 124,230                                       | 124,230  | 60,677  | 60,677   | 60,677  | 60,677  | 60,674   | 1,062,566 | 1,395,126    | (332,560)     |
| 8012 Education Protection Account       | _       | -       | -       | 176,808  | -        | -        | 176,807                                       | -        | -       | 91,347   | -       | -       | 164,999  | 609,961   | 525,184      | 84,777        |
| 8019 State Aid - Prior Year             | _       | _       | 92,906  | (43,987) | -        | _        | -   | _        | _       | (24,459) | -       | -       | (24,460) | _         | -            | -             |
| 8096 In Lieu of Property Taxes          | _       | 42,244  | 84,487  | 56,325   | 56,325   | 56,325   | 56,325  | 56,325   | 77,119  | 38,571   | 38,571  | 38,571  | 38,546   | 639,734   | 665,148      | (25,414)      |
| .,                                      | -       | 111,261 | 246,410 | 313,376  | 180,555  | 180,555  | 357,362                                       | 180,555  | 137,796 | 166,136  | 99,248  | 99,248  | 239,759  | 2,312,261 | 2,585,457    | (273,197)     |
| Federal Revenue                         |         |         | ,       | <u> </u> | <u> </u> | <u> </u> | <u>, , , , , , , , , , , , , , , , , , , </u> | <u> </u> | ,       | ,        | ,       | ,       | ,        |           |              |               |
| 8181 Special Education - Entitlement    | _       | _       | _       | _        | -        | _        | _   | _        | _       | _        | -       | -       | 30,235   | 30,235    | 33,713       | (3,478)       |
| 8290 Title I, Part A - Basic Low Income | _       | _       | _       | 17,135   | -        | 17,135   | 27,039  | _        | _       | 7,481    | -       | -       | -        | 68,790    | 74,745       | (5,955)       |
| 8291 Title II, Part A - Teacher Quality | _       | _       | -       | 9,390    | -        | -        | -   | -        | -       | -        | -       | 63      | _        | 9,453     | 10,083       | (630)         |
| 8296 Other Federal Revenue              | 530,937 | _       | -       | 57,381   | -        | 2,500    | 93,935  | 7,178    | -       | 2,500    | -       | 56,413  | 205,553  | 956,397   | 176,581      | 779,816       |
|   | 530,937 | -       | -       | 83,906   | -        | 19,635   | 120,974                                       | 7,178    | -       | 9,981    | -       | 56,476  | 235,788  | 1,064,875 | 295,121      | 769,754       |
| Other State Revenue                     | ,       |         |         | · ·      |          | · ·      | · · ·   | · ·      |         | ,        |         | ,       | ,        |           |              | <u> </u>      |
| 8311 State Special Education            | 10,057  | 10,057  | 18,103  | 18,103   | 18,103   | 18,103   | 18,103  | 11,411   | 10,523  | 10,967   | 10,967  | -       | 11,576   | 166,073   | 168,432      | (2,359)       |
| 8545 School Facilities (SB740)          | -       | ,<br>-  | · -     | · -      | · -      | · -      | · -   | · -      | 180,174 | -        | -       | -       | 83,451   | 263,625   | 293,946      | (30,321)      |
| 8550 Mandated Cost                      | -       | _       | -       | -        | -        | 5,049    | -   | -        | ,<br>-  | -        | _       | -       | ,<br>-   | 5,049     | 4,946        | 103           |
| 8560 State Lottery                      | -       | -       | -       | -        | -        | · -      | 21,646  | -        | _       | 19,069   | -       | -       | 14,433   | 55,149    | 53,670       | 1,478         |
| 8598 Prior Year Revenue                 | -       | -       | -       | 5,821    | -        | -        | (564)   | -        | -       | -        | -       | -       | -        | 5,256     | -            | 5,256         |
| 8599 Other State Revenue                | -       | -       | -       | 102,707  | -        | -        | 61,071  | (61,071) | 3,228   | -        | -       | 105,302 | 3,227    | 214,464   | 306,871      | (92,407)      |
|   | 10,057  | 10,057  | 18,103  | 126,631  | 18,103   | 23,152   | 100,256                                       | (49,660) | 193,925 | 30,036   | 10,967  | 105,302 | 112,687  | 709,616   | 827,865      | (118,249)     |
| Other Local Revenue                     |         |         |         |          | ·        |          |   |          |         | -        | •       | •       |          |           |              |               |
| 8699 School Fundraising                 | 403     | 5,123   | 1,120   | 7,815    | 3,000    | 6,197    | (505)   | 834      | 3,477   | 7,512    | 7,512   | 7,512   | -        | 50,000    | 50,000       | -             |
| _                                       | 403     | 5,123   | 1,120   | 7,815    | 3,000    | 6,197    | (505)   | 834      | 3,477   | 7,512    | 7,512   | 7,512   | -        | 50,000    | 50,000       | -             |
|   |         |         |         |          |          |          |   |          |         |          |         |         |          |           |              |               |
| Total Revenue                           | 541,397 | 126,441 | 265,633 | 531,728  | 201,658  | 229,539  | 578,087                                       | 138,906  | 335,198 | 213,665  | 117,727 | 268,538 | 588,234  | 4,136,752 | 3,758,444    | 378,308       |
| Expenses                                |         |         |         |          |          |          |   |          |         |          |         |         |          |           |              |               |
| Certificated Salaries                   |         |         |         |          |          |          |   |          |         |          |         |         |          |           |              |               |
| 1100 Teachers' Salaries                 | 115,370 | 130,057 | 133,606 | 131,800  | 133,820  | 130,166  | 128,142                                       | 136,732  | 131,714 | 125,926  | _       | -       | _        | 1,297,334 | 1,269,761    | (27,573)      |
| 1170 Teachers' Substitute Hours         | 120     | 480     | 1,640   | 3,030    | 4,800    | 3,040    | 3,180   | 7,130    | 6,020   | 3,778    | _       | -       | _        | 33,218    | 38,093       | 4,875         |
| 1175 Teachers' Extra Duty/Stipends      | 15,115  | (860)   | 1,335   | 715      | 2,515    | 5,167    | 1,225   | 1,089    | 1,299   | 3,500    | _       | -       | _        | 31,100    | 35,000       | 3,900         |
| 1200 Pupil Support Salaries             | 1,436   | 6,467   | 8,053   | 7,711    | 7,082    | 7,452    | (3,076)                                       | _,       | -,255   | -        | _       | -       | _        | 35,125    | 46,990       | 11,865        |
| 1300 Administrators' Salaries           | 16,130  | 16,130  | 16,130  | 16,130   | 16,130   | 16,130   | 16,130  | 16,130   | 16,130  | 16,130   | 16,130  | 16,130  | _        | 193,560   | 175,350      | (18,210)      |
|   | 148,171 | 152,274 | 160,764 | 159,386  | 164,348  | 161,954  | 145,600                                       | 161,081  | 155,164 | 149,334  | 16,130  | 16,130  | -        | 1,590,336 | 1,565,193    | (25,143)      |
| Classified Salaries                     | ,       |         | ,       | ,        | - ,- ,-  | . ,,,    | -,  | . ,,     | ,       | -,       | -,      | -,      |          |           | ,,           | , -,,         |
| 2100 Instructional Salaries             | 1,415   | 18,575  | 26,300  | 24,888   | 21,056   | 15,267   | 8,644   | 37,451   | 17,658  | 26,812   | 26,812  | -       | _        | 224,877   | 174,828      | (50,049)      |
| 2400 Clerical and Office Staff Salaries | 8,699   | 13,245  | 14,505  | 13,415   | 12,721   | 11,479   | 8,087   | 17,851   | 10,331  | 14,128   | 14,128  | 11,580  | _        | 150,169   | 164,442      | 14,272        |
| 2900 Other Classified Salaries          | 472     | 8,341   | 13,191  | 15,557   | 12,445   | 12,049   | 10,327  | 15,951   | 11,419  | 10,290   | 10,290  | 5,182   | _        | 125,515   | 106,493      | (19,022)      |
|   | 10,586  | 40,161  | 53,996  | 53,861   | 46,222   | 38,794   | 27,058  | 71,253   | 39,408  | 51,230   | 51,230  | 16,762  | -        | 500,561   | 445,762      | (54,799)      |
| Renefits                                |         | .,      | ,,      | ,        |          | ,        | ,   | ,        | , . ,   | ,        | ,       | ., -    |          |           |              | <u>, , , </u> |

**▼ CHARTER** 

IMPACT

### Monthly Cash Flow/Forecast FY21-22

Revised 04/07/2022

| Nevisea 04/07/2022   |         |           |              |              |                |           |              |           |              |                |          |                |                      |                    |                          |                         |
|--|---------|-----------|--------------|--------------|----------------|-----------|--------------|-----------|--------------|----------------|----------|----------------|----------------------|--------------------|--------------------------|-------------------------|
| ADA = 241.88   | Jul-21  | Aug-21    | Sep-21       | Oct-21       | Nov-21         | Dec-21    | Jan-22       | Feb-22    | Mar-22       | Apr-22         | May-22   | Jun-22         | Year-End<br>Accruals | Annual<br>Forecast | Original<br>Budget Total | Favorable /<br>(Unfav.) |
| Books and Supplies   |         |           |              |              | _              | _         |              |           |              |                |          |                |                      |                    |                          | , , ,                   |
| 4100 Textbooks and Core Materials  | 1,534   | 1,805     | _            | _            | _              | _         | _            | _         | _            | (0)            | (0)      | (0)            | _                    | 3,338              | 20,000                   | 16,662                  |
| 4200 Books and Reference Materials   | 496     | (414)     | _            | 15,290       | _              | 1,911     | (1,058)      | _         | 119          | 313            | 313      | 313            | _                    | 17,283             | 2,000                    | (15,283)                |
| 4302 School Supplies   | 245     | 3,989     | 6,911        | 6,431        | 17,776         | 1,460     | 4,696        | 2,359     | 2,487        | 882            | 882      | 882            | _                    | 49,000             | 30,000                   | (19,000)                |
| 4305 Software  | 865     | 865       | 865          | 4,109        | 1,359          | 1,359     | 1,641        | 1,286     | 1,286        | 1,408          | 1,408    | 1,408          | _                    | 17,860             | 12,600                   | (5,260)                 |
| 4310 Office Expense  | 212     | 556       | 2,144        | 3,731        | 794            | 395       | 873          | 2,567     | 2,352        | 1,000          | 1,000    | 1,000          | _                    | 16,624             | 20,000                   | 3,376                   |
| 4312 School Fundraising Expense  | -       | -         | ,<br>-       | -            | _              | -         | -            | 1,035     | -            | -              | -        | -              | _                    | 1,035              | 3,600                    | 2,565                   |
| 4400 Noncapitalized Equipment  | -       | -         | -            | 4,626        | 1,973          | 767       | -            | 8,724     | 1,235        | -              | -        | -              | _                    | 17,325             | 5,000                    | (12,325)                |
| and the second s | 3,352   | 6,801     | 9,920        | 34,187       | 21,903         | 5,892     | 6,153        | 15,970    | 7,478        | 3,603          | 3,603    | 3,603          | -                    | 122,465            | 93,200                   | (29,265)                |
| Subagreement Services  |         | ·         |              |              |                |           |              |           |              |                |          | ·              |                      |                    |                          |                         |
| 5101 Nursing   | -       | -         | 4,970        | 2,485        | 2,485          | 2,485     | 2,485        | 2,485     | 2,923        | 2,342          | 2,342    | -              | -                    | 25,000             | 24,000                   | (1,000)                 |
| 5102 Special Education   | -       | -         | 3,840        | 10,200       | 39,075         | 28,546    | 25,216       | 22,640    | 36,985       | 18,084         | 18,084   | 18,084         | -                    | 220,754            | 107,370                  | (113,384)               |
| 5105 Security  | -       | -         | 428          | -            | 64             | 524       | 723          | -         | 524          | 83             | 83       | 83             | -                    | 2,510              | 2,510                    |                         |
|  | -       | -         | 9,237        | 12,685       | 41,624         | 31,554    | 28,424       | 25,125    | 40,431       | 20,508         | 20,508   | 18,167         | -                    | 248,264            | 133,880                  | (114,384)               |
| Operations and Housekeeping  |         |           |              |              |                |           |              |           |              |                |          |                |                      |                    |                          |                         |
| 5201 Auto and Travel   | -       | 1,094     | (182)        | 776          | -              | -         | -            | 623       | 1,993        | 232            | 232      | 232            | -                    | 5,000              | 5,000                    | -                       |
| 5300 Dues & Memberships  | -       | 1,200     | -            | 825          | -              | -         | 3,010        | -         | -            | 63             | 63       | 63             | -                    | 5,225              | 3,885                    | (1,340)                 |
| 5400 Insurance   | 2,654   | 1,042     | 4,904        | 6,156        | 3,440          | 3,294     | 3,319        | 3,294     | 3,294        | 4,887          | 4,887    | 4,887          | -                    | 46,060             | 42,000                   | (4,060)                 |
| 5501 Utilities   | 6,912   | 5,520     | 11,735       | 16,956       | 2,469          | 40        | 4,707        | 6,612     | 4,507        | 3,514          | 3,514    | 3,514          | -                    | 70,000             | 70,000                   | -                       |
| 5502 Janitorial Services   | -       | 1,036     | 1,036        | 1,036        | 1,036          | 1,036     | 1,036        | 260       | -            | 1,842          | 1,842    | 1,842          | -                    | 12,000             | 12,000                   | -                       |
| 5900 Communications  | 458     | 233       | 150          | 714          | 171            | 437       | 451          | 1,233     | 564          | 1,530          | 1,530    | 1,530          | -                    | 9,000              | 12,000                   | 3,000                   |
| 5901 Postage and Shipping  | -       | 226       | 219          | 168          | 99             | 47        | 79           | 117       | 206          | 146            | 146      | 146            | -                    | 1,600              | 1,600                    |                         |
|  | 10,024  | 10,351    | 17,863       | 26,630       | 7,214          | 4,855     | 12,603       | 12,141    | 10,564       | 12,214         | 12,214   | 12,214         | -                    | 148,885            | 146,485                  | (2,400)                 |
| Facilities, Repairs and Other Leases   |         |           |              |              |                |           |              |           |              |                |          |                |                      |                    |                          |                         |
| 5601 Rent  | 48,867  | 48,867    | 48,867       | 48,867       | 48,867         | 48,867    | 48,867       | 48,867    | 48,867       | 48,867         | 48,867   | 48,867         | -                    | 586,404            | 586,404                  | 0                       |
| 5603 Equipment Leases  | 685     | 409       | 2,415        | 1,598        | 1,605          | 296       | 1,945        | 2,462     | 1,727        | 1,333          | 1,333    | 1,333          | -                    | 17,143             | 16,000                   | (1,143)                 |
| 5610 Repairs and Maintenance   | -       | 785       | 427          | 2,893        | 968            | -         | 181          | (181)     | -            | 309            | 309      | 309            | -                    | 6,000              | 6,000                    |                         |
| Duefossional/Consulting Comices  | 49,552  | 50,061    | 51,709       | 53,357       | 51,440         | 49,163    | 50,993       | 51,148    | 50,594       | 50,510         | 50,510   | 50,510         | -                    | 609,547            | 608,404                  | (1,143)                 |
| Professional/Consulting Services<br>5801 IT  |         |           |              |              | 2 174          | 10.015    |              | 2,624     |              | 1 667          | 1 667    | 1 667          |                      | 10.013             | 4 510                    | (15 205)                |
|  | -       | -         | 4 205        | 2 205        | 2,174<br>2,835 | 10,015    | -            |           | 2 100        | 1,667          | 1,667    | 1,667          | -                    | 19,813             | 4,518                    | (15,295)                |
|  | -       | 30        | 4,305<br>177 | 2,205<br>130 |                | -         | 525<br>1,695 | -<br>451  | 2,100<br>369 | 1 550          | 1,550    | 2,030<br>1,550 | -                    | 14,000             | 14,000<br>7,500          | -                       |
| 5803 Legal 5804 Professional Development   | 289     | (1,671)   | 7,264        | 471          | -<br>(5,792)   | 200       | 1,093        | 70        | 1,462        | 1,550<br>1,993 | 1,993    | 1,993          | -                    | 7,500<br>9,451     | 5,000                    | (4,451)                 |
| 5805 General Consulting  | 129     | 1,537     | 129          | 20,139       | 12,159         | (19,326)  | 3,166        | 3,474     | 2,384        | 2,424          | 2,424    | 2,424          | -                    | 31,066             | 21,496                   | (4,431)<br>(9,570)      |
| 5806 Special Activities/Field Trips  | 129     | 1,337     | 2,700        | 20,133       | 12,139         | 350       | 2,180        | 4,308     | 2,930        | 2,424          | 2,424    | 2,424          |                      | 12,468             | 10,000                   | (2,468)                 |
| 5807 Bank Charges  |         | 3         | 2,700        |              | _              | -         | 2,180        | 4,506     | 2,930        | 0              | 0        | 0              |                      | 12,408             | 300                      | 297                     |
| 5809 Other taxes and fees  | 34      | 993       | 924          | 2,062        | 649            | 111       | 1,219        | 934       | 942          | 710            | 710      | 710            | _                    | 10,000             | 10,000                   | -                       |
| 5810 Payroll Service Fee   | 20      | 553       | 569          | 467          | 660            | 426       | 836          | 833       | 649          | 663            | 663      | 663            | _                    | 7,000              | 6,000                    | (1,000)                 |
| 5811 Management Fee  | 6,264   | 6,264     | 6,598        | 6,264        | 6,224          | 6,224     | 6,224        | 6,224     | 8,453        | 6,010          | 6,010    | 6,010          | _                    | 76,768             | 75,169                   | (1,599)                 |
| 5812 District Oversight Fee  | -       | -         | -            | -            | -              | -         | -            | -         | -            | -              | -        | -              | 23,123               | 23,123             | 25,855                   | 2,732                   |
| 5815 Public Relations/Recruitment  | 2,870   | 3,275     | 2,275        | 7,539        | 3,250          | 10,631    | 540          | 11,356    | 14,365       | 0              | 0        | 0              |                      | 56,101             | 3,000                    | (53,101)                |
| ·  | 9,606   | 10,983    | 24,940       | 39,276       | 22,159         | 8,632     | 17,563       | 30,275    | 33,654       | 15,017         | 15,017   | 17,047         | 23,123               | 267,293            | 182,837                  | (84,455)                |
| Depreciation   |         | ·         |              |              |                |           |              |           |              |                |          | ·              |                      |                    |                          |                         |
| 6900 Depreciation Expense  | 1,619   | 1,619     | 1,619        | 1,619        | 1,619          | 1,619     | 1,619        | 1,619     | 1,619        | 1,619          | 1,619    | 1,619          | -                    | 19,426             | 19,426                   | (0)                     |
|  | 1,619   | 1,619     | 1,619        | 1,619        | 1,619          | 1,619     | 1,619        | 1,619     | 1,619        | 1,619          | 1,619    | 1,619          | -                    | 19,426             | 19,426                   | (0)                     |
| Interest   |         |           |              |              |                |           |              |           |              |                |          |                |                      |                    |                          | _                       |
| 7438 Interest Expense  | (5,334) | -         | -            | -            | -              | -         | -            | 5,334     | -            | -              | -        | -              | -                    | -                  |                          | _                       |
|  | (5,334) | -         | -            | -            | -              | -         | -            | 5,334     | -            | -              | -        | -              | -                    | -                  | -                        | -                       |
|  |         |           |              |              |                |           |              |           |              |                |          |                |                      |                    |                          |                         |
| Total Expenses   | 271,227 | 325,760   | 383,640      | 440,401      | 418,586        | 358,517   | 334,768      | 438,887   | 392,280      | 359,217        | 201,430  | 155,047        | 23,123               | 4,102,882          | 3,746,348                | (356,534)               |
|  | 070 175 | (400.000) | (440.00=)    | 04 00-       | (046.005)      | (400.000) | 242 222      | (200 201) | (== coc)     | (4.45.55.)     | (00 -00) | 440            |                      |                    |                          | a                       |
| Monthly Surplus (Deficit)  | 270,170 | (199,319) | (118,007)    | 91,327       | (216,929)      | (128,978) | 243,320      | (299,981) | (57,082)     | (145,551)      | (83,703) | 113,491        | 565,112              | 33,869             | 12,096                   | 21,774                  |
|  |         |           |              |              |                |           |              |           |              |                |          |                |                      |                    |                          |                         |



### Monthly Cash Flow/Forecast FY21-22

Revised 04/07/2022

| <b>CHARTER</b> |
|----------------|
| IMPACT         |

| ADA = 241.88                         | Jul-21    | Aug-21    | Sep-21    | Oct-21   | Nov-21    | Dec-21    | Jan-22   | Feb-22    | Mar-22   | Apr-22    | May-22     | Jun-22    | Year-End<br>Accruals |
|--------------------------------------|-----------|-----------|-----------|----------|-----------|-----------|----------|-----------|----------|-----------|------------|-----------|----------------------|
| Cash Flow Adjustments                |           |           |           |          |           |           |          |           |          |           |            |           |                      |
| Monthly Surplus (Deficit)            | 270,170   | (199,319) | (118,007) | 91,327   | (216,929) | (128,978) | 243,320  | (299,981) | (57,082) | (145,551) | (83,703)   | 113,491   | 565,112              |
| Cash flows from operating activities | -, -      | (,,       | ( -, ,    | - ,-     | ( -//     | ( -//     | -,       | (, ,      | (- , ,   | ( -/ /    | (,,        | -, -      | ,                    |
| Depreciation/Amortization            | 1,619     | 1,619     | 1,619     | 1,619    | 1,619     | 1,619     | 1,619    | 1,619     | 1,619    | 1,619     | 1,619      | 1,619     | -                    |
| Public Funding Receivables           | 400,664   | 82,592    | 238,569   | 7,984    | 35,608    | (59,026)  | 29,273   | 45,183    | 11,411   | -         | · <u>-</u> | 99,761    | (588,234)            |
| Grants and Contributions Rec.        | 10,920    | -         | 155       | -        | -         | -         | -        | -         | 148      | -         | -          | -         | -                    |
| Prepaid Expenses                     | (438)     | 17,843    | (14,595)  | (33,761) | 5,906     | 17,261    | 4,289    | (15,351)  | 3,596    | 4,778     | 4,778      | 4,778     | -                    |
| Accounts Payable                     | (14,151)  | -         | 90        | (1,202)  |           | 11,127    | 106      | (106)     | -        | -         | -          | -         | 23,123               |
| Accrued Expenses                     | 9,803     | 51,013    | 10,059    | 81,184   | (17,608)  | (23,758)  | (36,436) | 57,041    | 15,289   | (9,290)   | (9,290)    | (208,960) | -                    |
| Summer Holdback                      | 7,350     | 7,350     | 7,350     | 7,350    | 7,350     | 7,350     | 7,456    | 7,350     | 7,350    | 7,350     | (36,803)   | (36,803)  | -                    |
| Deferred Revenues                    | 25,124    | 18        | 41,682    | (89,437) | -         | 48,089    | 14,731   | 71,999    | 7,868    | 7,868     | 7,868      | (153,802) | -                    |
| Cash flows from financing activities |           |           |           |          |           |           |          |           |          |           |            |           |                      |
| Proceeds(Payments) on Debt           | (536,270) | -         | -         | -        | -         | -         | -        | 5,334     | -        | -         | -          | -         | -                    |
| Total Change in Cash                 | 174,790   | (38,883)  | 166,922   | 65,063   | (184,054) | (126,316) | 264,358  | (126,912) | (9,801)  | (133,226) | (115,531)  | (179,915) |                      |
| Cash, Beginning of Month             | 361,751   | 536,541   | 497,658   | 664,580  | 729,643   | 545,590   | 419,273  | 683,631   | 556,719  | 546,919   | 413,692    | 298,162   |                      |
| Cash, End of Month                   | 536,541   | 497,658   | 664,580   | 729,643  | 545,590   | 419,273   | 683,631  | 556,719   | 546,919  | 413,692   | 298,162    | 118,246   |                      |

| Original            | Favorable / |
|---------------------|-------------|
| <b>Budget Total</b> | (Unfav.)    |

Annual

Forecast

33,869

19,426

303,786 11,223 (915)

18,987 (80,952)

(17,992)

(530,937)

### Statement of Financial Position

March 31, 2022

|                                       | Current<br>Balance | Be | ginning Year<br>Balance | Y  | TD Change  | YTD % Change |
|---------------------------------------|--------------------|----|-------------------------|----|------------|--------------|
| Assets                                |                    |    |                         |    |            |              |
| Current Assets                        |                    |    |                         |    |            |              |
| Unrestricted Cash                     | \$<br>268,221      | \$ | 361,751                 | \$ | (93,530)   | -26%         |
| Restricted Cash                       | 278,698            |    | _                       |    | 278,698    | 0%           |
| Total Cash & Cash Equivalents         | 546,919            |    | 361,751                 |    | 185,168    | 51%          |
| Accounts Receivable                   | -                  |    | 11,223                  |    | (11,223)   | -100%        |
| Public Funding Receivables            | 99,761             |    | 892,020                 |    | (792,259)  | -89%         |
| Prepaid Expenses                      | 92,827             |    | 77,578                  |    | 15,250     | 20%          |
| Total Current Assets                  | 739,507            |    | 1,342,572               |    | (603,065)  | -45%         |
| Long-Term Assets                      |                    |    |                         |    |            |              |
| Property & Equipment, Net             | 6,476              |    | 21,045                  |    | (14,570)   | -69%         |
| Deposits                              | 28,000             |    | 28,000                  |    | -          | 0%           |
| Total Long Term Assets                | 34,476             |    | 49,045                  |    | (14,570)   | -30%         |
| Total Assets                          | \$<br>773,983      | \$ | 1,391,617               | \$ | (617,635)  | -44%         |
| Liabilities                           |                    |    |                         |    |            |              |
| Current Liabilities                   |                    |    |                         |    |            |              |
| Accounts Payable                      | \$<br>-            | \$ | 4,136                   | \$ | (4,136)    | -100%        |
| Accrued Liabilities                   | 290,718            |    | 77,875                  |    | 212,843    | 273%         |
| Deferred Revenue                      | 278,698            |    | 158,624                 |    | 120,074    | 76%          |
| Notes Payable, Current Portion        | -                  |    | 235,711                 |    | (235,711)  | -100%        |
| Total Current Liabilities             | 569,416            |    | 476,346                 |    | 93,070     | 20%          |
| Long-Term Liabilities                 |                    |    |                         |    |            |              |
| Notes Payable, Net of Current Portion | -                  |    | 295,225                 |    | (295,225)  | -100%        |
| Total Long-Term Liabilities           | -                  |    | 295,225                 |    | (295,225)  | -100%        |
| Total Liabilities                     | <br>569,416        |    | 771,571                 |    | (202,155)  | -26%         |
| Total Not Access                      | 201.55             |    | 626.046                 |    | (445, 470) | <b></b>      |
| Total Net Assets                      | 204,567            |    | 620,046                 |    | (415,479)  | -67%         |
| Total Liabilities and Net Assets      | \$<br>773,983      | \$ | 1,391,617               | \$ | (617,635)  | -44%         |

### Statement of Cash Flows

|   | Moi | nth Ended | YTD Ended |           |  |  |
|---|-----|-----------|-----------|-----------|--|--|
|   | 03  | 3/31/22   | 0         | 3/31/22   |  |  |
|   |     |           |           |           |  |  |
| Cash Flows from Operating Activities                            |     |           |           |           |  |  |
| Change in Net Assets  | \$  | (57,082)  | \$        | (415,479) |  |  |
| Adjustments to reconcile change in net assets to net cash flows |     |           |           |           |  |  |
| from operating activities:                                      |     |           |           |           |  |  |
| Depreciation  |     | 1,619     |           | 14,570    |  |  |
| Decrease/(Increase) in Operating Assets:                        |     |           |           |           |  |  |
| Public Funding Receivables                                      |     | 11,411    |           | 792,259   |  |  |
| Grants, Contributions & Pledges Receivable                      |     | 148       |           | 11,223    |  |  |
| Prepaid Expenses  |     | 3,596     |           | (15,250)  |  |  |
| (Decrease)/Increase in Operating Liabilities:                   |     |           |           |           |  |  |
| Accounts Payable  |     | -         |           | (4,136)   |  |  |
| Accrued Expenses  |     | 22,639    |           | 212,843   |  |  |
| Deferred Revenue  |     | 7,868     |           | 120,074   |  |  |
| Total Cash Flows from Operating Activities                      |     | (9,801)   |           | 716,104   |  |  |
| Cash Flows from Financing Activities                            |     |           |           |           |  |  |
| Proceeds from (payments on) Long-Term Debt                      |     | -         |           | (530,937) |  |  |
| Total Cash Flows from Financing Activities                      |     | -         |           | (530,937) |  |  |
|   |     |           |           |           |  |  |
| Change in Cash & Cash Equivalents                               |     | (9,801)   |           | 185,168   |  |  |
| Cash & Cash Equivalents, Beginning of Period                    |     | 556,719   |           | 361,751   |  |  |
| Cash and Cash Equivalents, End of Period                        | \$  | 546,919   | \$        | 546,919   |  |  |
|   |     |           |           |           |  |  |

### Statement of Activities

|   | Current<br>Period Actual | Current<br>Period<br>Budget | Current<br>Period<br>Variance | Current Year<br>Actual | YTD Budget        | YTD Budget<br>Variance | Total Budget        |
|---|--------------------------|-----------------------------|-------------------------------|------------------------|-------------------|------------------------|---------------------|
| Revenues  |                          |                             |                               |                        |                   |                        |                     |
| State Aid - Revenue Limit                       |                          |                             |                               |                        |                   |                        |                     |
| LCFF State Aid                                  | \$ 60,677                | \$ 75,995                   | \$ (15,318)                   | \$ 819,861             | \$ 641,870        | \$ 177,991             | \$ 1,395,126        |
| Education Protection Account                    |                          | -                           | · (15,516)                    | 353,615                | 487,229           | (133,614)              | 525,184             |
| State Aid - Prior Year                          | _                        | _                           | _                             | 48,919                 |                   | 48,919                 | 323,10 <del>-</del> |
| In Lieu of Property Taxes                       | 77,119                   | 81,835                      | (4,716)                       | 485,475                | 501,478           | (16,003)               | 665,148             |
| Total State Aid - Revenue Limit                 | 137,796                  | 157,830                     | (20,034)                      | 1,707,870              | 1,630,577         | 77,293                 | 2,585,457           |
| Federal Revenue                                 | 137,730                  | 137,030                     | (20,034)                      | 1,707,870              | 1,030,377         | 77,233                 | 2,303,437           |
| Special Education - Entitlement                 | _                        | 2,709                       | (2,709)                       | _                      | 22,878            | (22,878)               | 33,712              |
| Title I, Part A - Basic Low Income              | -                        | 2,709                       | (2,709)                       | 61,309                 | 74,745            | (13,436)               | 74,745              |
| Title II, Part A - Teacher Quality              | _                        | _                           | _                             | 9,390                  | 10,083            | (693)                  | 10,083              |
| Other Federal Revenue                           | -                        | 44,145                      | (44,145)                      | 690,914                | 132,436           | 558,478                | 176,581             |
| Total Federal Revenue                           |                          | 46,854                      | (46,854)                      | 761,613                | 240,141           | 521,471                | 295,121             |
| Other State Revenue                             |                          | 40,034                      | (40,054)                      | 701,013                | 240,141           | 321,471                | 233,121             |
| State Special Education                         | 10,523                   | 13,533                      | (3,010)                       | 132,563                | 114,301           | 18,262                 | 168,432             |
| School Facilities (SB740)                       | 180,174                  | -                           | 180,174                       | 180,174                | 146,973           | 33,201                 | 293,946             |
| Mandated Cost                                   | 100,174                  | _                           | 100,174                       | 5,049                  | 4,946             | 103                    | 4,946               |
| State Lottery                                   | _                        | -                           | _                             | 21,646                 | 14,595            | 7,051                  | 53,670              |
| Prior Year Revenue                              | _                        | -                           | _                             | 5,256                  | 14,555            | 5,256                  | -                   |
| Other State Revenue                             | 3,228                    | -                           | 3,228                         | 105,935                | 276,801           | (170,866)              | 306,871             |
| Total Other State Revenue                       | 193,925                  | 13,533                      | 180,392                       | 450,623                | 557,616           | (106,993)              | 827,865             |
| Other Local Revenue                             | 133,323                  | 13,333                      | 100,332                       | 130,023                | 337,010           | (100,555)              | 027,003             |
| School Fundraising                              | 3,477                    | 5,500                       | (2,023)                       | 27,464                 | 39,000            | (11,536)               | 50,000              |
| Total Other Local Revenue                       | 3,477                    | 5,500                       | (2,023)                       | 27,464                 | 39,000            | (11,536)               | 50,000              |
| Total Revenues                                  | 335,198                  | 223,717                     | 111,481                       | 2,947,570              | 2,467,335         | 480,236                | 3,758,444           |
| _   |                          |                             |                               |                        |                   |                        |                     |
| Expenses  |                          |                             |                               |                        |                   |                        |                     |
| Certificated Salaries                           | 424 744                  | 126.076                     | (4.720)                       | 4 474 407              | 000 000           | (202.574)              | 4 200 704           |
| Teachers' Salaries                              | 131,714                  | 126,976                     | (4,738)                       | 1,171,407              | 888,833           | (282,574)              | 1,269,761           |
| Teachers' Substitute Hours                      | 6,020                    | 3,809                       | (2,211)                       | 29,440                 | 26,665            | (2,775)                | 38,093              |
| Teachers' Extra Duty/Stipends                   | 1,299                    | 3,500                       | 2,201                         | 27,600                 | 24,500            | (3,100)                | 35,000              |
| Pupil Support Salaries                          | 16.120                   | 4,699                       | 4,699                         | 35,125                 | 32,893            | (2,232)                | 46,990              |
| Administrators' Salaries                        | 16,130                   | 14,612                      | (1,517)                       | 145,170                | 131,512           | (13,657)               | 175,350             |
| Total Certificated Salaries                     | 155,164                  | 153,597                     | (1,567)                       | 1,408,742              | 1,104,403         | (304,339)              | 1,565,193           |
| Classified Salaries Instructional Salaries      | 17.650                   | 17 402                      | (475)                         | 171 252                | 122 270           | (40.074)               | 174 020             |
| Clerical and Office Staff Salaries              | 17,658                   | 17,483                      | (175)                         | 171,253                | 122,379           | (48,874)               | 174,828             |
| Other Classified Salaries                       | 10,331                   | 14,128                      | 3,797                         | 110,333                | 122,057           | 11,725                 | 164,442             |
| Total Classified Salaries                       | <u>11,419</u><br>39,408  | 10,131<br>41,742            | 2,334                         | 99,753<br>381,338      | 76,100<br>320,536 | (23,653)               | 106,493<br>445,762  |
| Benefits  | 39,406                   | 41,742                      | 2,334                         | 301,330                | 320,330           | (60,602)               | 443,762             |
| State Teachers' Retirement System, certificated | 23,557                   | 24,453                      | 896                           | 215,085                | 175,821           | (39,264)               | 249,179             |
| Public Employees' Retirement System, classified | 11,677                   | 9,601                       | (2,076)                       | 112,933                | 73,723            | (39,210)               | 102,525             |
| OASDI/Medicare/Alternative, certificated        | 3,182                    | 2,588                       | (594)                         | 30,372                 | 19,873            | (10,499)               | 27,637              |
| Medicare/Alternative, certificated              | 2,697                    | 2,832                       | 135                           | 24,930                 | 20,662            | (4,269)                | 29,159              |
| Health and Welfare Benefits, certificated       | 10,055                   | 10,292                      | 236                           | 89,568                 | 92,625            | 3,057                  | 123,500             |
| State Unemployment Insurance, certificated      | 1,014                    | 307                         | (707)                         | 8,638                  | 2,612             | (6,026)                | 3,073               |
| Workers' Compensation Insurance, certificated   | 1,081                    | 1,563                       | 482                           | 8,140                  | 11,400            | 3,259                  | 16,088              |
| Other Benefits, certificated positions          | 105                      |                             | (105)                         | 1,665                  |                   | (1,665)                | _                   |
| Total Benefits                                  | 53,368                   | 51,635                      | (1,733)                       | 491,331                | 396,715           | (94,616)               | 551,160             |

### Statement of Activities

|  | Current<br>Period Actual | Current<br>Period<br>Budget | Current<br>Period<br>Variance | Current Year<br>Actual | YTD Budget | YTD Budget<br>Variance | Total Budget |
|--|--------------------------|-----------------------------|-------------------------------|------------------------|------------|------------------------|--------------|
| Books & Supplies                                     |                          |                             |                               |                        |            |                        |              |
| Textbooks and Core Materials                         | -                        | -                           | -                             | 3,338                  | 20,000     | 16,662                 | 20,000       |
| Books and Reference Materials                        | 119                      | -                           | (119)                         | 16,345                 | 2,000      | (14,345)               | 2,000        |
| School Supplies                                      | 2,487                    | 2,500                       | 13                            | 46,354                 | 22,500     | (23,854)               | 30,000       |
| Software   | 1,286                    | 1,050                       | (236)                         | 13,636                 | 9,450      | (4,186)                | 12,600       |
| Office Expense                                       | 2,352                    | 1,667                       | (686)                         | 13,624                 | 15,000     | 1,376                  | 20,000       |
| School Fundraising Expense                           | -                        | 300                         | 300                           | 1,035                  | 2,700      | 1,665                  | 3,600        |
| Noncapitalized Equipment                             | 1,235                    | -                           | (1,235)                       | 17,325                 | 5,000      | (12,325)               | 5,000        |
| Total Books & Supplies                               | 7,478                    | 5,517                       | (1,962)                       | 111,656                | 76,650     | (35,006)               | 93,200       |
| Subagreement Services                                |                          |                             |                               |                        |            |                        |              |
| Nursing  | 2,923                    | 2,000                       | (923)                         | 20,316                 | 18,000     | (2,316)                | 24,000       |
| Special Education                                    | 36,985                   | 9,761                       | (27,224)                      | 166,502                | 78,087     | (88,415)               | 107,370      |
| Security   | 524                      | 228                         | (295)                         | 2,262                  | 1,825      | (437)                  | 2,510        |
| Total Subagreement Services                          | 40,431                   | 11,989                      | (28,442)                      | 189,080                | 97,913     | (91,168)               | 133,880      |
| Operations & Housekeeping                            |                          |                             |                               |                        |            |                        |              |
| Auto and Travel                                      | 1,993                    | 455                         | (1,539)                       | 4,305                  | 3,636      | (668)                  | 5,000        |
| Dues & Memberships                                   | -                        | 324                         | 324                           | 5,035                  | 2,914      | (2,121)                | 3,885        |
| Insurance  | 3,294                    | 3,500                       | 206                           | 31,399                 | 31,500     | 101                    | 42,000       |
| Utilities  | 4,507                    | 5,833                       | 1,327                         | 59,459                 | 52,500     | (6,959)                | 70,000       |
| Janitorial Services                                  | -                        | 1,000                       | 1,000                         | 6,475                  | 9,000      | 2,525                  | 12,000       |
| Communications                                       | 564                      | 1,000                       | 436                           | 4,411                  | 9,000      | 4,589                  | 12,000       |
| Postage and Shipping                                 | 206                      | 160                         | (46)                          | 1,161                  | 1,120      | (41)                   | 1,600        |
| Total Operations & Housekeeping                      | 10,564                   | 12,272                      | 1,708                         | 112,244                | 109,670    | (2,574)                | 146,485      |
| Facilities, Repairs & Other Leases                   | •                        | ,                           | ,                             | ,                      | ŕ          | , ,                    | ,            |
| Rent   | 48,867                   | 48,867                      | 0                             | 439,803                | 439,803    | 0                      | 586,404      |
| Equipment Leases                                     | 1,727                    | 1,333                       | (394)                         | 13,143                 | 12,000     | (1,143)                | 16,000       |
| Repairs and Maintenance                              | -,,,,,                   | 500                         | 500                           | 5,072                  | 4,500      | (572)                  | 6,000        |
| Total Facilities, Repairs & Other Leases             | 50,594                   | 50,700                      | 106                           | 458,018                | 456,303    | (1,715)                | 608,404      |
| Professional/Consulting Services                     | 30,334                   | 30,700                      | 100                           | 430,010                | 430,303    | (1,713)                | 000,404      |
| IT   | _                        | 377                         | 377                           | 14,813                 | 3,389      | (11,424)               | 4,518        |
| Audit & Taxes  | 2,100                    | -                           | (2,100)                       | 11,970                 | 14,000     | 2,030                  | 14,000       |
| Legal  | 369                      | 625                         | 257                           | 2,851                  | 5,625      | 2,774                  | 7,500        |
| Professional Development                             | 1,462                    | 500                         | (962)                         | 3,471                  | 3,500      | 29                     | 5,000        |
| General Consulting                                   | 2,384                    | 2,150                       | (235)                         | 23,792                 | 15,047     | (8,745)                | 21,496       |
| Special Activities/Field Trips                       | 2,930                    | 2,130                       | (2,930)                       | 12,468                 | 10,000     | (2,468)                | 10,000       |
| Bank Charges   | 2,330                    | 30                          | 30                            | 3                      | 210        | 207                    | 300          |
| Other Taxes and Fees                                 | 942                      | 1,000                       | 58                            | 7,869                  | 7,000      | (869)                  | 10,000       |
| Payroll Service Fee                                  | 649                      | 500                         |                               | 5,012                  | 4,500      |                        | 6,000        |
| •  |                          |                             | (149)                         |                        |            | (512)                  |              |
| Management Fee                                       | 8,453                    | 6,264                       | (2,189)                       | 58,739                 | 56,377     | (2,362)                | 75,169       |
| District Oversight Fee                               | 14.205                   | 1,578                       | 1,578                         | -<br>FC 101            | 16,306     | 16,306                 | 25,855       |
| Public Relations/Recruitment                         | 14,365                   | 300                         | (14,065)                      | 56,101                 | 2,100      | (54,001)               | 3,000        |
| Total Professional/Consulting Services  Depreciation | 33,654                   | 13,323                      | (20,331)                      | 197,088                | 138,053    | (59,035)               | 182,837      |
| Depreciation Expense                                 | 1,619                    | 1,619                       | (0)                           | 14,570                 | 14,569     | (0)                    | 19,426       |
| Total Depreciation                                   | 1,619                    | 1,619                       | (0)                           | 14,570                 | 14,569     | (0)                    | 19,426       |
| Interest   |                          |                             |                               |                        |            |                        |              |
| Interest Expense                                     | -                        | -                           | -                             | (1,017)                | -          | 1,017                  | -            |
| Total Interest                                       |                          | -                           |                               | (1,017)                | -          | 1,017                  | -            |
| Total Expenses                                       | 392,280                  | 342,394                     | (49,886)                      | 3,363,050              | 2,714,813  | (648,237)              | 3,746,348    |
| Change in Net Assets                                 | (57,082)                 | (118,678)                   | 61,596                        | (415,479)              | (247,478)  | (168,001)              | 12,096       |
| Net Assets, Beginning of Period                      | 261,649                  |                             |                               | 620,046                |            |                        |              |
| Net Assets, End of Period                            | \$ 204,567               |                             |                               | \$ 204,567             |            |                        |              |

Accounts Payable Aging

March 31, 2022

| Vendor Name | Invoice/Credit Number | Invoice Date | Date Due       | Current | 1 - 30 Days<br>Past Due | 31 - 60 Days<br>Past Due | 61 - 90 Days<br>Past Due | Over 90 Days<br>Past Due | Total |
|-------------|-----------------------|--------------|----------------|---------|-------------------------|--------------------------|--------------------------|--------------------------|-------|
|             |                       |              |                | \$ -    | \$ -                    | \$ -                     | \$ -                     | \$ -                     | \$ -  |
|             |                       | Total Outsta | nding Invoices | \$ -    | <u>\$</u> _             | \$ -                     | <u>\$</u> _              | <u>\$</u> _              | \$ -  |

### Check Register

| Check Number | Vendor Name                                 | Check Date | Check Amount |
|--------------|---|------------|--------------|
| 10934        | Butte County Sheriff Office, Civil Division | 3/1/2022   | \$ 105.91    |
| 10935        | Amber Saeturn                               | 3/4/2022   | 30.00        |
| 10936        | Blue Shield of California                   | 3/4/2022   | 318.30       |
| 10937        | Chairun Combs                               | 3/4/2022   | 30.00        |
| 10938        | Cheryl Grant                                | 3/4/2022   | 30.00        |
| 10939        | Diana Orejel                                | 3/4/2022   | 32.00        |
| 10940        | Ellie Glusman                               | 3/4/2022   | 45.00        |
| 10941        | Hunter Hamblin                              | 3/4/2022   | 30.00        |
| 10942        | Julian Barkley Brinson                      | 3/4/2022   | 30.00        |
| 10943        | Michelle Mattern                            | 3/4/2022   | 54.00        |
| 10944        | PG&E  | 3/4/2022   | 5,248.56     |
| 10945        | Sheila Moss                                 | 3/4/2022   | 30.00        |
| 10946        | Sherwood Montessori                         | 3/4/2022   | 16,015.20    |
| 10947        | Cheryl Grant                                | 3/11/2022  | 34.85        |
| 10948        | CliftonLarsonAllen LLP                      | 3/11/2022  | 2,100.00     |
| 10949        | Nadine C. Bourell-Montoya                   | 3/11/2022  | 30.00        |
| 10950        | Syncb/Amazon                                | 3/11/2022  | 1,969.70     |
| 10951        | Tahoe Pure Water Co                         | 3/11/2022  | 24.00        |
| 10952        | Butte County Sheriff Office, Civil Division | 3/15/2022  | 105.91       |
| 10953        | Alicia Trider                               | 3/18/2022  | 297.12       |
| 10954        | Leen-Liberty Park                           | 3/18/2022  | 48,866.97    |
| 10955        | Advanced Document Concepts for Business     | 3/24/2022  | 682.30       |
| 10956        | Amber Bass                                  | 3/24/2022  | 30.00        |
| 10957        | Anthem Blue Cross                           | 3/24/2022  | 15,650.84    |
| 10958        | ATX Learning                                | 3/24/2022  | 9,450.00     |
| 10959        | Certified/Fortress Security & Fire Systems  | 3/24/2022  | 523.50       |
| 10960        | Cheryl Grant                                | 3/24/2022  | 96.06        |
| 10961        | Cheryl Parker                               | 3/24/2022  | 30.00        |
| 10962        | Chico Country Day School                    | 3/24/2022  | 2,922.54     |
| 10963        | Claire Fong                                 | 3/24/2022  | 110.00       |
| 10964        | Creative Composition, Inc.                  | 3/24/2022  | 725.72       |
| 10965        | Department of Justice                       | 3/24/2022  | 64.00        |
| 10966        | Evergreen Janitorial Supply Inc             | 3/24/2022  | 253.91       |
| 10967        | Grace Senoglu                               | 3/24/2022  | 30.00        |
| 10968        | Hoffecker Burgess Consulting                | 3/24/2022  | 718.00       |
| 10969        | Lacey Williams                              | 3/24/2022  | 30.00        |
| 10970        | Law Offices of Young, Minney & Corr, LLP    | 3/24/2022  | 368.50       |
| 10971        | Megan Fischer                               | 3/24/2022  | 30.00        |
| 10972        | Melanie Couch                               | 3/24/2022  | 30.00        |
| 10973        | Mercurius Art Makes Sense                   | 3/24/2022  | 91.56        |
| 10974        | Nadine C. Bourell-Montoya                   | 3/24/2022  | 229.50       |

### Check Register

| Check Number | Vendor Name                                 | Check Date | Check Amount |
|--------------|---|------------|--------------|
| 10975        | North State Parent                          | 3/24/2022  | 260.00       |
| 10976        | Philadelphia Insurance Companies            | 3/24/2022  | 2,140.54     |
| 10977        | Riley Murray                                | 3/24/2022  | 30.00        |
| 10978        | Sarah Eblin                                 | 3/24/2022  | 30.00        |
| 10979        | School Nurse Supply                         | 3/24/2022  | 132.40       |
| 10980        | Susan Whittlesey                            | 3/24/2022  | 27.83        |
| 10981        | TIAA, FSB                                   | 3/24/2022  | 323.61       |
| 10982        | TIAA, FSB                                   | 3/24/2022  | 665.19       |
| 10983        | Butte County Sheriff Office, Civil Division | 3/29/2022  | 105.91       |
| 10984        | Advanced Document Concepts for Business     | 3/31/2022  | 55.98        |
| 10985        | Band Instrument Repair Specialists          | 3/31/2022  | 1,185.00     |
| 10986        | Blue Shield of California                   | 3/31/2022  | 340.50       |
| 10987        | Brittany Jones                              | 3/31/2022  | 30.00        |
| 10988        | California Water Service                    | 3/31/2022  | 773.59       |
| 10989        | Claire Fong                                 | 3/31/2022  | 357.97       |
| 10990        | Comcast                                     | 3/31/2022  | 285.49       |
| 10991        | Creative Composition, Inc.                  | 3/31/2022  | 177.01       |
| 10992        | Employers Preferred Ins. Co                 | 3/31/2022  | 1,252.60     |
| 10993        | Kathleen Machek                             | 3/31/2022  | 30.00        |
| 10994        | Kathy Maddox                                | 3/31/2022  | 30.00        |
| 10995        | Matthew Johnson                             | 3/31/2022  | 30.00        |
| 10996        | Nicholas Meier                              | 3/31/2022  | 30.00        |
| 10997        | Office Depot Inc                            | 3/31/2022  | 317.37       |
| 10998        | Oregon Shakespeare Festival                 | 3/31/2022  | 2,430.00     |
| 10999        | PG&E  | 3/31/2022  | 3,733.13     |
| 11000        | Rachel Ceja                                 | 3/31/2022  | 1,102.11     |
| 11001        | Sheila Moss                                 | 3/31/2022  | 139.00       |
| 7325         | Scholastic Book Fairs - 10                  | 3/17/2022  | 2,995.73     |
| ACH          | KBTN, LLC                                   | 3/4/2022   | 9,090.00     |
| ACH          | Charter Impact                              | 3/18/2022  | 648.72       |
| ACH          | Charter Impact                              | 3/24/2022  | 8,453.00     |
| ACH          | Full Circle Speech Therapy                  | 3/24/2022  | 11,520.00    |
| ACH          | KBTN, LLC                                   | 3/31/2022  | 4,545.00     |
| ACH          | Google                                      | 3/1/2022   | 470.12       |
| ACH          | Benefit Resource, Inc                       | 3/1/2022   | 1,339.50     |
| ACH          | Postal Plus                                 | 3/3/2022   | 187.70       |
| ACH          | Sprint                                      | 3/3/2022   | 33.04        |
| ACH          | Employment Development Dept                 | 3/4/2022   | 11.68        |
| ACH          | Internal Revenue Services                   | 3/4/2022   | 96.33        |
| ACH          | Sweetwater                                  | 3/8/2022   | 8.71         |
| ACH          | Employment Development Dept                 | 3/11/2022  | 149.17       |
| ACH          | Employment Development Dept                 | 3/11/2022  | 264.39       |

### Check Register

For the period ended March 31, 2022

| Check Number | Vendor Name                 | Check Date | Check Amount |
|--------------|-----------------------------|------------|--------------|
| ACH          | Internal Revenue Services   | 3/11/2022  | 4,217.89     |
| ACH          | Benefit Resource, Inc       | 3/14/2022  | 191.50       |
| ACH          | Benefit Resource, Inc       | 3/15/2022  | 116.00       |
| ACH          | Hyatt Regency Long Beach    | 3/18/2022  | 1,723.60     |
| ACH          | CalPERS                     | 3/25/2022  | 3,961.71     |
| ACH          | CalPERS                     | 3/25/2022  | 14,309.70    |
| ACH          | Oregon Shakespeare Festival | 3/28/2022  | 500.00       |
| ACH          | Employment Development Dept | 3/28/2022  | 1,828.16     |
| ACH          | Employment Development Dept | 3/28/2022  | 4,670.11     |
| ACH          | Internal Revenue Services   | 3/28/2022  | 23,660.23    |
| ACH          | Stamp.com                   | 3/29/2022  | 17.99        |
| ACH          | Benefit Resource, Inc       | 3/29/2022  | 1,339.50     |
| ACH          | Sprint                      | 3/1/2022   | 95.06        |

Total Disbursements Issued in March \$ 219,953.72

### **Business Checking – XXXXX0889**

**EFTPMT** 

### **Search transactions**

Activity: Date range; Start date: Mar 01, 2022; End date: Mar 31, 2022; Type: Debits

### **Transactions**

| <ul><li>Pending</li></ul>      | Posted   |           |          |         |
|--------------------------------|--|-----------|----------|---------|
| Date 🗸                         | Description \$                                     | Debit ≎   | Credit ≎ | Balance |
| Mar 31, 2022                   | Check 10957  | 15,650.84 |          |         |
| Mar 31, 2022                   | Check 10968  | 718.00    |          |         |
| <ul><li>Mar 31, 2022</li></ul> | <u>Check 10959</u>                                 | 523.50    |          |         |
| <ul><li>Mar 31, 2022</li></ul> | Check 10966  | 253.91    |          |         |
| <ul><li>Mar 30, 2022</li></ul> | Check 10964  | 725.72    |          |         |
| <ul><li>Mar 30, 2022</li></ul> | <u>Check 10974</u>                                 | 229.50    |          |         |
| <ul><li>Mar 30, 2022</li></ul> | Check 10967  | 30.00     |          |         |
| <ul><li>Mar 29, 2022</li></ul> | Check 10975  | 260.00    |          |         |
| <ul><li>Mar 29, 2022</li></ul> | Check 10979  | 132.40    |          |         |
| <ul><li>Mar 29, 2022</li></ul> | Check 10973  | 91.56     |          |         |
| <ul><li>Mar 29, 2022</li></ul> | ACH Payment BLUE OAK CHARTER PAYMENTS PAYROLL      | 19,973.00 |          |         |
| <ul><li>Mar 29, 2022</li></ul> | ACH Payment BENEFIT RESOURCE BRI XFER  MEDICAL FSA | 1,339.50  |          |         |
| <ul><li>Mar 28, 2022</li></ul> | Check 10953  | 297.12    |          |         |
| Mar 28, 2022                   | Check 10941  | 30.00     |          |         |
| <ul><li>Mar 28, 2022</li></ul> | ACH Payment IRS USATAXPYMT                         | 23,660.23 |          |         |
| <ul><li>Mar 28, 2022</li></ul> | ACH Payment EMPLOYMENT DEVEL EDD                   | 4,670.11  |          |         |

|   | Date <b>▼</b> | Description \$  | Debit ≎   | Credit ≎ | Balance |
|---|---------------|---|-----------|----------|---------|
| • | Mar 28, 2022  | ACH Payment EMPLOYMENT DEVEL EDD EFTPMT                               | 1,828.16  |          |         |
| • | Mar 28, 2022  | POS Purchase OREGON SHAKESPEA 541-482-<br>2111 OR #3136 FIELD TRIP    | 500.00    |          |         |
|   | Mar 25, 2022  | ACH Payment BLUE OAK CHARTER PAYROLL                                  | 80,472.04 |          |         |
| 0 | Mar 25, 2022  | ACH Payment BLUE OAK CHARTER PAYROLL                                  | 15,794.33 |          |         |
| • | Mar 25, 2022  | ACH Payment CALPERS 3100  | 14,309.70 |          |         |
| • | Mar 25, 2022  | ACH Payment BLUE OAK CHARTER PAYROLL                                  | 11,201.53 |          |         |
| • | Mar 25, 2022  | ACH Payment CALPERS 3100  | 3,961.71  |          |         |
| • | Mar 25, 2022  | ACH Payment BLUE OAK CHARTER PAYROLL                                  | 3,770.66  |          |         |
| 0 | Mar 25, 2022  | ACH Payment BLUE OAK CHARTER PAYROLL                                  | 3,751.23  |          |         |
| • | Mar 24, 2022  | POS Purchase DEPT. PARKS WEBS CA.STATEPARKS CA #3136 FIELD TRIP       | 1,012.99  |          |         |
| • | Mar 23, 2022  | Check 10952   | 105.91    |          |         |
| • | Mar 22, 2022  | <u>Check 10954</u>  | 48,866.97 |          |         |
| • | Mar 22, 2022  | ACH Payment BLUE OAK CHARTER PAYMENTS MGMT. FEE CHARTER IMPA          | 648.72    |          |         |
| 0 | Mar 21, 2022  | Check 10950   | 1,969.70  |          |         |
| • | Mar 18, 2022  | <u>Check 10951</u>  | 24.00     |          |         |
| • | Mar 18, 2022  | POS Purchase HYATT REGENCY LO<br>8885884384 CA #3136 PROF. DEVELOPMEN | 1,723.60  |          |         |
| • | Mar 17, 2022  | Check 10925   | 10,500.00 |          |         |
| • | Mar 17, 2022  | Check 7325  | 2,995.73  |          |         |
| • | Mar 17, 2022  | Check 10828   | 40.50     |          |         |
| • | Mar 17, 2022  | ACH Payment BLUE OAK CHARTER PAYROLL                                  | 348.58    |          |         |
| • | Mar 16, 2022  | Check 10860   | 180.71    |          |         |
| • | Mar 16, 2022  | <u>Check 10943</u>  | 54.00     |          |         |

|   | Date 🗸       | Description ≎                                     | Debit \$  | Credit \$ | Balance |
|---|--------------|---|-----------|-----------|---------|
| • | Mar 16, 2022 | Check 10949                                       | 30.00     |           |         |
| • | Mar 15, 2022 | Check 10948                                       | 2,100.00  |           |         |
| • | Mar 15, 2022 | <u>Check 10905</u>                                | 173.00    |           |         |
| • | Mar 15, 2022 | ACH Payment BENEFIT RESOURCE BRI XFER             | 116.00    |           |         |
| • | Mar 14, 2022 | Check 10946                                       | 16,015.20 |           |         |
| • | Mar 14, 2022 | ACH Payment BENEFIT RESOURCE BRI XFER MEDICAL FSA | 191.50    |           |         |
| • | Mar 11, 2022 | Check 10920                                       | 4,200.00  |           |         |
| 0 | Mar 11, 2022 | Check 10936                                       | 318.30    |           |         |
| • | Mar 11, 2022 | ACH Payment IRS USATAXPYMT                        | 4,217.89  |           |         |
| • | Mar 11, 2022 | ACH Payment EMPLOYMENT DEVEL EDD EFTPMT           | 264.39    |           |         |
| • | Mar 11, 2022 | ACH Payment EMPLOYMENT DEVEL EDD EFTPMT           | 149.17    |           |         |
| • | Mar 10, 2022 | Check 10916                                       | 2,140.54  |           |         |
| • | Mar 10, 2022 | ACH Payment BLUE OAK CHARTER PAYROLL              | 13,842.42 |           |         |
| • | Mar 10, 2022 | ACH Payment BLUE OAK CHARTER PAYROLL              | 3,420.27  |           |         |
| • | Mar 09, 2022 | Check 10944                                       | 5,248.56  |           |         |
| • | Mar 09, 2022 | Check 70131                                       | 389.13    |           |         |
| ٠ | Mar 09, 2022 | Check 10934                                       | 105.91    |           |         |
| • | Mar 09, 2022 | ACH Payment BLUE OAK CHARTER PAYROLL              | 1,046.94  |           |         |
| • | Mar 08, 2022 | Check 10931                                       | 2,247.28  |           |         |
| • | Mar 08, 2022 | Check 10933                                       | 685.19    |           |         |
| • | Mar 08, 2022 | Check 10932                                       | 323.61    |           |         |
| • | Mar 08, 2022 | Check 10917                                       | 260.48    |           |         |
| 0 | Mar 08, 2022 | Check 10918                                       | 30.00     |           |         |

|   | Date 🗸       | Description \$   | Debit ≎          | Credit ≎ | Balance |
|---|--------------|--|------------------|----------|---------|
| • | Mar 08, 2022 | ACH Payment BLUE OAK CHARTER PAYMENTS                                      | 9,090.00         |          |         |
| • | Mar 08, 2022 | POS Purchase SWEETWATER SOUND 800-222-4700 IN #3136 CABLE FOR SCHOOLWIDE M | 8.71<br>ICROPHON | JE       |         |
| • | Mar 07, 2022 | Check 10900  | 30.00            |          |         |
| • | Mar 04, 2022 | <u>Check 10731</u>   | 25.00            |          |         |
| • | Mar 04, 2022 | ACH Payment IRS USATAXPYMT   | 96.33            |          |         |
| • | Mar 04, 2022 | ACH Payment EMPLOYMENT DEVEL EDD EFTPMT                                    | 11.68            |          |         |
| • | Mar 03, 2022 | Check 10924  | 13,405.90        |          |         |
| • | Mar 03, 2022 | Check 10929  | 96.00            |          |         |
| • | Mar 03, 2022 | ACH Payment SPRINT8006396111 ACHBILLPAY TCQGUOQA24LIBPSK EMERGENCY CELL P  | 33.04<br>HONE    |          |         |
| • | Mar 03, 2022 | POS Purchase POSTAL PLUS 530-8911626 CA<br>#3136 POSTAGE                   | 187.70           |          |         |
| • | Mar 02, 2022 | Check 10930  | 1,252.60         |          |         |
| • | Mar 02, 2022 | Check 10926  | 744.08           |          |         |
| • | Mar 02, 2022 | Check 10927  | 295.49           |          |         |
| • | Mar 01, 2022 | Check 10919  | 50.60            |          |         |
| • | Mar 01, 2022 | ACH Payment BLUE OAK CHARTER PAYMENTS CHARTER IMPACT MONT FEE              | 5,196.00         |          |         |
| • | Mar 01, 2022 | ACH Payment BENEFIT RESOURCE BRI XFER MEDICAL FSA                          | 1,339.50         |          |         |

### Funding year 2020/21

| Provider                         | Service              | Annual Cost | Discount | E-rate<br>Share |             | Percent<br>utilized |
|----------------------------------|----------------------|-------------|----------|-----------------|-------------|---------------------|
| Butte County Office of Education | Internet Access      | \$7,900.00  | 80%      | \$6,320.00      | \$6,320.00  | 100%                |
| Comcast Phone, LLC               | High speed data line | \$33,264.00 | 80%      | \$26,611.20     | \$21,291.97 | 80%                 |
| TOTAL                            |                      | \$41,164.00 |          | \$32,931.20     | \$27,611.97 |                     |

**Narrative:** This is the first year that Blue Oak Charter participated in E-rate. It took Comcast a bit of time to get the new 1 gbps line installed, which is one reason only 80% of the funds were utilized.

### Funding year 2021/22

| Provider                         | Service              | Annual Cost |     | E-rate<br>Share | Received    | Percent<br>utilized |
|----------------------------------|----------------------|-------------|-----|-----------------|-------------|---------------------|
| Comcast Phone, LLC               | High speed data line | \$29,377.80 | 80% | \$23,502.24     | \$15,637.80 | 67%                 |
| Butte County Office of Education | Internet access      | \$7,900.00  | 80% | \$6,320.00      |             | 0%                  |
| CDW Government LLC               | Network electronics  | \$19,963.70 | 80% | \$15,970.96     |             | 0%                  |
| TOTAL                            |                      | \$57,241.50 |     | \$45,793.20     | \$15,637.80 |                     |

*Narrative:* The year is currently in process. The discounts from Comcast are on par for the time of year it is. The discount from Butte County Office of Education will come in late May or early June 2022. I have reached out to CDWG to check on the status of your order of the network electronics.

### Funding year 2022/23

| Provider                          | Service              | Annual Cost | Discount | E-rate<br>Share | Received | Percent<br>utilized |
|-----------------------------------|----------------------|-------------|----------|-----------------|----------|---------------------|
| Butte County Office of Education  | Internet access      | \$7,900.00  | 80%      | \$6,320.00      |          | 0%                  |
| Pacific Bell Telephone<br>Company | High speed data line | \$9,849.12  | 80%      | \$7,879.30      |          | 0%                  |
| TOTAL                             |                      | \$17,749.12 |          | \$14,199.30     | 0        |                     |

**Narrative:** The school will benefit from a greatly reduced cost of the high speed data line, which will now be provided by AT&T (aka Pacific Bell). We expect the funding to be approved in one of the first funding waves issued by the E-rate program.

CLIFTONLARSONALLEN LLP 2210 EAST ROUTE 66 GLENDORA, CA 91740

BLUE OAK CHARTER SCHOOL INC 450 W. EAST AVENUE CHICO, CA 95926

الطباطية والطبية والطباط والطارات

CLIENT'S COPY



BLUE OAK CHARTER SCHOOL INC 450 W. EAST AVENUE CHICO, CA 95926

### BLUE OAK CHARTER SCHOOL INC:

Enclosed is the organization's 2020 Exempt Organization return.

Specific filing instructions are as follows.

#### **FORM 990 RETURN:**

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-EO to our office. We will transmit the return electronically to the IRS and no further action is required. Please return Form 8879-EO to us as soon as possible, but no later than by May 16, 2022 the filing deadline.

In addition, tax-exempt organizations must make available for public inspection a copy of their annual returns for the preceding three years and exemption application, if applicable. An organization generally must furnish filings to anyone who requests them in person or in writing. An exempt organization may meet this requirement by posting all the documents on its website or at another organizations site as part of a database of similar materials. Specific requirements must be met to meet this exception.

### **CALIFORNIA FORM 199 RETURN:**

The California Form 199 return has qualified for electronic filing. After you have reviewed your return for completeness and accuracy, please sign, date and return Form 8453-EO to our office. We will then transmit your return to the FTB. Do not mail the paper copy of the return to the FTB.

No payment is required.

### A few final reminders relating to your tax return filings:

- There are substantial penalties for failure to properly disclose and report foreign financial accounts and foreign activity. Please make sure you have informed us of any foreign financial accounts or foreign activity so that we have the necessary information to complete any required disclosures or filings.
- Be sure to review the returns prior to signing as you have final responsibility for all information included in the returns. Please contact us if you have any questions or concerns.
- We recommend you keep a paper or electronic copy of your tax returns permanently. Supporting documentation should be kept for a minimum of seven years based on IRS guidance.

CLA exists to create opportunities – for our clients, our people, and our communities. We value our relationship with you and thank you for your trust and confidence in allowing us to serve you. If we can assist you in making strategic, informed decisions in areas of tax or beyond, please contact us as questions arise throughout the year.







BLUE OAK CHARTER SCHOOL INC
FORM 990 INCOME TAX RETURN
FOR YEAR ENDED JUNE 30, 2021

Form **8879-EO** 

# THIS IS NOT A FILEABLE COPY \*\*\*\*\* IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2020, or fiscal year beginning  $\underline{JUL} \ \underline{1}$  , 2020, and ending  $\underline{JUN} \ \underline{30}$  , 20  $\underline{21}$ 

▶ Do not send to the IRS. Keep for your records.

| Internal Revenue Service   | ➤ Go to www.irs.gov/For   | m8879EO for the latest information.  |  |  |
|--|---|--|--|--|
| Name of exempt organization  | or person subject to tax  |  | Taxpayer identi  | fication number  |
| BLUE OAK CHAR  | TER SCHOOL INC  |  | 02-0702  | 1969   |
| Name and title of officer or p   | rson subject to tax   |  | •  |  |
| NENA ANGUIANO  |   |  |  |  |
| CHAIR  |   |  |  |  |
| Part I Type of   | Return and Return Information (V  | Vhole Dollars Only)  |  |  |
| check the box on line 1a, blank, then leave line 1b,   | <b>2a, 3a, 4a, 5a, 6a,</b> or <b>7a</b> below, and the amo  | O and enter the applicable amount, if any, from the sum ton that line for the return being filed with table, blank (do not enter -0-). But, if you enter ore than one line in Part I.  | this form was  | /ou  |
| 1a Form 990 check here   | <b>b</b> Total revenue. if any (Form 9  | 990, Part VIII, column (A), line 12)   | 1b   | 3,641,157.   |
| 2a Form 990-EZ check   |   | orm 990-EZ, line 9)  |  |  |
| 3a Form 1120-POL che   | k here <b>b Total tax</b> (Form 1120  | D-POL, line 22)  | 3b   | _  |
| 4a Form 990-PF check   | ere Dax based on investme   | nt income (Form 990-PF, Part VI, line 5)   | 4b   | _  |
| 5a Form 8868 check he  | b Balance due (Form 8868  | 3, line 3c)  | 5b   |  |
| 6a Form 990-T check he   | re <b>b Total tax</b> (Form 990-T. P  | art III, line 4)   | 6b   |  |
|  |   |  |  |  |
| Part II Declara  | ion and Signature Authorization of  | of Officer or Person Subject to Tax  | κ  |  |
|  |   | ove organization or I am a person sul  |  |  |
| (name of organization)   |   | , (EIN)  |  |  |
| I consent to allow my inte to receive from the IRS (a processing the return or r Agent to initiate an electrr software for payment of the a payment, I must contact (settlement) date. I also a confidential information n identification number (PIN PIN: check one box only  X I authorize CI  as my signature a state agency (PIN on the return of the return | mediate service provider, transmitter, or election an acknowledgement of receipt or reason for fund, and (c) the date of any refund. If applitude, and (c) the date of any refund. If applitude ficting withdrawal (direct debit) entry to the federal taxes owed on this return, and the the U.S. Treasury Financial Agent at 1-888-3 thorize the financial institutions involved in the cessary to answer inquiries and resolve issued as my signature for the electronic return an an arrow on the tax year 2020 electronically filed returns on the tax year 2020 electronically filed returns on the tax year 2020 electronically filed returns on the tax year solve is a spart of the IRS Federal's disclosure consent screen. | above is the amount shown on the copy of the tronic return originator (ERO) to send the refor rejection of the transmission, (b) the reason cable, I authorize the U.S. Treasury and its of the financial institution account indicated in the financial institution to debit the entry to this 353-4537 no later than 2 business days prior he processing of the electronic payment of the series related to the payment. I have selected a d, if applicable, the consent to electronic fundame.  The series of the decrease of the electronic fundame.  The series of the decrease of the electronic fundame.  The series of the electronic fundame.  The series of the electronic fundame is a series of the electronic fundame.  The series of the electronic fundame is a series of the electronic fundame.  The series of the electronic fundame is a series of the electronic fundame.  The series of the electronic fundame is a series of the electronic fundame.  The series of the electronic fundamental electro | turn to the IRS aron for any delay idesignated Finanche tax preparatio account. To revo to the payment axes to receive personal ids withdrawal.  to enter my PIN a copy of the retuentioned ERO to | 22100 Enter five numbers, but do not enter all zeros um is being filed with enter my |
| electronically fil<br>regulating chari   | ed return. If I have indicated within this returnies as part of the IRS Fed/State program, I w  | n that a copy of the return is being filed with a will enter my PIN on the return's disclosure co  | a state agency(ie<br>onsent screen.  |  |
| Signature of officer or person subject Part III Certification  | tion and Authentication   | 11 1 I I I I I I I I I I I I I I I I I   | Date -   |  |
| ERO's EFIN/PIN. Enter y  | our six-digit electronic filing identification  |  |  |  |
| number (EFIN) followed b   | your five-digit self-selected PIN.  | 95405291740<br>Do not enter all zeros  |  |  |
|  | eturn in accordance with the requirements of  | on the 2020 electronically filed return indicat<br>f <b>Pub. 4163,</b> Modernized e-File (MeF) Inform  |  |  |
| ERO's signature ► MEI -  | LI HUANG  | Date ▶ <u>02</u> /   | /03/22   |  |
|  |   | his Form - See Instructions<br>the IRS Unless Requested To Do  | So   |  |
| LHA For Panerwork Re   | luction Act Notice, see instructions.   |  | Fni  | rm <b>8879-EO</b> (2020)   |

023051 11-03-20

# **Return of Organization Exempt From Income Tax**

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

OMB No. 1545-0047

Open to Public

Department of the Treasury Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.

► Go to www.irs.gov/Form990 for instructions and the latest information. and ending JUN 30, 2021

| A I                     | or the                     | $^{2020}$ calendar year, or tax year beginning $$ JUL $$ 1 , $$ $$ $$ 2 $$ 0 $$ 2 $$ $$ and ending                                     | JUN 3           | 0, 2021           |                               |
|-------------------------|----------------------------|--|-----------------|-------------------|-------------------------------|
| B                       | Check if pplicable         | C Name of organization   | D Emp           | oloyer identific  | cation number                 |
|                         | Addres                     | BLUE OAK CHARTER SCHOOL INC  |                 |                   |                               |
|                         | Name<br>change             |  | 0               | 2-07029           | 69                            |
|                         | Initial                    | Number and street (or P.O. box if mail is not delivered to street address)  Room/s   |                 | phone number      |                               |
|                         | Final<br>return/<br>termin | 450 W. EAST AVENUE   | 5               | <u> 30-879-</u>   |                               |
|                         | ated                       | City or town, state or province, country, and ZIP or foreign postal code   |                 | s receipts \$     | 3,641,157.                    |
|                         | return                     | CHICO, CA 95926  |                 | this a group re   |                               |
|                         | tion<br>pendin             | F Name and address of principal officer: NENA ANGULANO   |                 |                   | ?Yes X No                     |
| _                       |                            | SAME AS C ABOVE  |                 |                   | cluded? Yes No                |
|                         |                            | empt status: X 501(c)(3) 501(c)( ) (insert no.) 4947(a)(1) or e: ► HTTP: //BLUEOAKCHARTERSCHOOL.ORG/                                   |                 |                   | list. See instructions        |
|                         |                            | <del></del>  |                 | roup exemption    |                               |
|                         | art I                      | organization: Corporation Trust Association X Other ► L  Summary   | year of formati | on: 2004 N        | 1 State of legal domicile: CA |
|                         |                            | Briefly describe the organization's mission or most significant activities: TO EDUCA   | תד חוד          | WHOLE C           | מאב מודאי                     |
| Se                      |                            | TO SUPPORT THE FULL DEVELOPMENT OF THEIR POTI  |                 | WIIOHE            | CILTID WIND                   |
| Jan                     | I                          | Check this box if the organization discontinued its operations or disposed of r  |                 | % of its not ass  | ets                           |
| Veri                    | l                          | Number of voting members of the governing body (Part VI, line 1a)  |                 | 1 1               | 7                             |
| ဇ္ဗိ                    | 1                          | Number of independent voting members of the governing body (Part VI, line 1b)  |                 |                   | 7                             |
| ა<br>ა                  |                            | Total number of individuals employed in calendar year 2020 (Part V, line 2a)   |                 |                   | 74                            |
| itie                    |                            | Total number of volunteers (estimate if necessary)   |                 |                   | 40                            |
| Activities & Governance |                            | Total unrelated business revenue from Part VIII, column (C), line 12   |                 |                   | 0.                            |
|                         |                            | Net unrelated business taxable income from Form 990-T, Part I, line 11   |                 |                   | 0.                            |
|                         |                            |  |                 | r Year            | Current Year                  |
| Φ                       | 8                          | Contributions and grants (Part VIII, line 1h)  | 3,5             | 49,855.           | 3,633,657.                    |
| evenue                  | 9                          | Program service revenue (Part VIII, line 2g)   |                 | 0.                | 0.                            |
| Rev                     | 1                          | Investment income (Part VIII, column (A), lines 3, 4, and 7d)  |                 | 0.                | 0.                            |
|                         | ı                          | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   | 2 -             | 2,450.            | 7,500.                        |
|                         |                            | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)   | 3,5             | 52,305.           | 3,641,157.                    |
|                         | ı                          | Grants and similar amounts paid (Part IX, column (A), lines 1-3)   |                 | 0.                | 0.                            |
|                         | ı                          | Benefits paid to or for members (Part IX, column (A), line 4)  | 2.4             | 0.                | 0.                            |
| Ses                     | 15                         | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)  | 2,4             | 55,123.           | 2,172,891.                    |
| Expenses                | 16a                        | Professional fundraising fees (Part IX, column (A), line 11e)  Total fundraising expenses (Part IX, column (D), line 25)               |                 | 0.                | 0.                            |
| Ä                       | D                          |  | 1 0             | 93,907.           | 1,379,549.                    |
| _                       | ''                         | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 3 5             | 49,030.           | 3,552,440.                    |
|                         | 1                          | Revenue less expenses. Subtract line 18 from line 12   | 3,3             | 3,275.            | 88,717.                       |
|                         | 15                         | Tievende less expenses. Oubtract line 10 from line 12  |                 | f Current Year    | End of Year                   |
| Net Assets or           | 20                         | Total assets (Part X, line 16)   |                 | 11,311.           | 1,391,618.                    |
| ASS                     | 21                         | Total liabilities (Part X, line 26)  |                 | 79,982.           | 771,572.                      |
| Net                     | 22                         | Net assets or fund balances. Subtract line 21 from line 20   |                 | 31,329.           | 620,046.                      |
|                         | art II                     | Signature Block  |                 |                   |                               |
| Und                     | er pena                    | lties of perjury, I declare that I have examined this return, including accompanying schedules and sta                                 | atements, and t | to the best of my | knowledge and belief, it is   |
| true                    | , correc                   | t, and complete. Declaration of preparer (other than officer) is based on all information of which pre                                 | oarer has any k | nowledge.         |                               |
|                         |                            |  |                 |                   |                               |
| Sig                     | n                          | Signature of officer   |                 | Date              |                               |
| Her                     | е                          | NENA ANGUIANO, CHAIR   |                 |                   |                               |
|                         |                            | Type or print name and title   | Data            | Ohaali E          | TI PTIN                       |
| De!                     |                            | Print/Type preparer's name  Preparer's signature  MET TT HITANG  | Date            | Check Lif         |                               |
| Paid                    |                            | MEI-LI HUANG MEI-LI HUANG  | U4/U3           | /22 self-employ   |                               |
| -                       | oarer<br>Only              | Firm's name CLIFTONLARSONALLEN LLP Firm's address 2210 EAST ROUTE 66   |                 | FIRM'S EIN        | 41-0746749                    |
| USE                     | Jilly                      | GLENDORA, CA 91740   |                 | Phone no. (6      | 26) 857-7300                  |
| Məv                     | / the IC                   | RS discuss this return with the preparer shown above? See instructions   |                 | i ilolie ilo. ( O | X Yes No                      |
| ivid                    | , uno il                   | to alloade the retain with the property enowin above; ode instructions   |                 |                   | 103 110                       |

| Га | Clatement of Frogram Service Accomplishments   |
|----|--|
|    | Check if Schedule O contains a response or note to any line in this Part III   |
| 1  | Briefly describe the organization's mission:   |
|    | TO EDUCATE THE WHOLE CHILD AND TO SUPPORT THE FULL DEVELOPMENT OF EACH   |
|    | CHILD'S POTENTIAL, USING THE WALDORF METHOD OF TEACHING.   |
|    |  |
|    |  |
| 2  | Did the organization undertake any significant program services during the year which were not listed on the                                 |
| _  |  |
|    |  |
|    | If "Yes," describe these new services on Schedule O.   |
| 3  | Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X No                        |
|    | If "Yes," describe these changes on Schedule O.  |
| 4  | Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.         |
| -  | Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and |
|    |  |
|    | revenue, if any, for each program service reported.  |
| 4a | (Code:) (Expenses \$ $3,133,696.$ including grants of \$) (Revenue \$ $7,500.$ )   |
|    | OPERATED A CLASSROOM-BASED PROGRAM FOR STUDENTS IN KINDERGARTEN THROUGH  |
|    | GRADE EIGHT. THE SCHOOL SERVED APPROXIMATELY 290 STUDENTS IN GRADES K-8  |
|    | OVER 177 OPERATING DAYS IN 2020-21. ALL 177 OF THOSE WERE TRADITIONAL  |
|    | CALENDAR DAYS.   |
|    | CABENDAR DATS.   |
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| 4b | (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )   |
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| 4c | (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )   |
| 40 | (code:) (Expenses v  |
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| 4d | Other program services (Describe on Schedule O.)   |
|    | (Expenses \$ including grants of \$ ) (Revenue \$ )  |
| 4e | Total program service expenses ▶ 3,133,696.  |
|    | Form 990 (2020)  |
|    | Form 333 (2020)  |

### Part IV Checklist of Required Schedules

|     |  |     | Yes | No   |
|-----|--|-----|-----|--|
| 1   | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  |     |     |  |
|     | If "Yes," complete Schedule A  | 1   | X   |  |
| 2   | Is the organization required to complete Schedule B, Schedule of Contributors?   | 2   | Х   |  |
| 3   | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for  |     |     |  |
|     | public office? If "Yes," complete Schedule C, Part I   | 3   |     | Х  |
| 4   | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect   |     |     |  |
| -   | during the tax year? If "Yes," complete Schedule C, Part II  | 4   |     | х  |
| 5   | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or   |     |     |  |
| •   | similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III   | 5   |     | X  |
| 6   | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to  | Ť   |     | <del></del>                                      |
| U   | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I   | 6   |     | x  |
| 7   |  | -   |     | -25  |
| 7   | Did the organization receive or hold a conservation easement, including easements to preserve open space,  | _   |     | x  |
| _   | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II   | 7   |     |  |
| 8   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete   |     |     | 3,7  |
|     | Schedule D, Part III   | 8   |     | X  |
| 9   | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for  |     |     |  |
|     | amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?  |     |     |  |
|     | If "Yes," complete Schedule D, Part IV   | 9   |     | X  |
| 10  | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments   |     |     |  |
|     | or in quasi endowments? If "Yes," complete Schedule D, Part V  | 10  |     | X  |
| 11  | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X   |     |     |  |
|     | as applicable.   |     |     |  |
| а   | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D.  |     |     |  |
|     | Part VI  | 11a | X   |  |
| b   | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total   |     |     |  |
|     | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  | 11b |     | Х  |
| c   | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total  |     |     |  |
| ·   | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII   | 11c |     | x  |
| Ч   | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in  |     |     | <del></del>                                      |
| u   |  | 11d |     | x  |
| •   | Part X, line 16? If "Yes," complete Schedule D, Part IX  Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X | 11e |     | X  |
|     |  | 116 |     | -25  |
| f   | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses  |     | Х   |  |
|     | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X   | 11f |     | <del> </del>                                     |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete  |     | 37  |  |
|     | Schedule D, Parts XI and XII   | 12a | X   | <u> </u>   |
| b   | Was the organization included in consolidated, independent audited financial statements for the tax year?  |     |     |  |
|     | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional  | 12b |     | <u> X</u>  |
| 13  | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E  | 13  | X   |  |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States?  | 14a |     | X  |
| b   | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,  |     |     |  |
|     | investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000   |     |     |  |
|     | or more? If "Yes," complete Schedule F, Parts I and IV   | 14b |     | X  |
| 15  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any  |     |     |  |
|     | foreign organization? If "Yes," complete Schedule F, Parts II and IV   | 15  |     | X  |
| 16  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to   |     |     |  |
|     | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV  | 16  |     | X  |
| 17  | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,  |     |     |  |
|     | column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I   | 17  |     | Х  |
| 18  | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines   |     |     |  |
|     | 1c and 8a? If "Yes," complete Schedule G, Part II  | 18  |     | x  |
| 19  | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"   |     |     |  |
| .0  | ·  | 19  |     | x  |
| 20a | complete Schedule G, Part III  Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H   | 20a |     | X  |
|     | • •  |     |     |  |
| _   | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?   | 20b |     | <del>                                     </del> |
| 21  | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or  |     |     | - v  |
|     | domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II  | 21  |     | X  |

Form 990 (2020)

| Part IV | Checklist of Required Schedules | (continued) |
|---------|---------------------------------|-------------|
|         |                                 |             |

|            | ·   |             | Yes  | No     |
|------------|---|-------------|------|--------|
| 22         | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on   |             |      |        |
|            | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III   | 22          |      | X      |
| 23         | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current  |             |      |        |
|            | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete  |             |      |        |
|            | Schedule J  | 23          |      | X      |
| 24a        | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the   |             |      |        |
|            | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete  |             |      |        |
|            | Schedule K. If "No," go to line 25a   | 24a         |      | Х      |
| b          | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   | 24b         |      |        |
|            | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease  |             |      |        |
|            | any tax-exempt bonds?   | 24c         |      |        |
| d          | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?   | 24d         |      |        |
|            | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit  |             |      |        |
|            | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I   | 25a         |      | Х      |
| b          | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and  |             |      |        |
|            | that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete   |             |      |        |
|            | Schedule L, Part I  | 25b         |      | Х      |
| 26         | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current   |             |      |        |
|            | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%   |             |      |        |
|            | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II  | 26          |      | х      |
| 27         | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,   |             |      |        |
|            | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled   |             |      |        |
|            | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L. Part III  | 27          |      | x      |
| 28         | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV   |             |      |        |
|            | instructions, for applicable filing thresholds, conditions, and exceptions):  |             |      |        |
| а          | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>   |             |      |        |
| u          | "Yes," complete Schedule L, Part IV   | 28a         |      | х      |
| h          | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV   | 28b         |      | X      |
|            | A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If   | 200         |      |        |
| ·          | "Yes," complete Schedule L, Part IV   | 28c         |      | х      |
| 29         | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M  | 29          |      | X      |
| 30         | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation   |             |      |        |
| 00         | contributions? If "Yes," complete Schedule M  | 30          |      | х      |
| 31         | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I  | 31          |      | X      |
| 32         | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete  | <del></del> |      |        |
| 02         |   | 32          |      | х      |
| 33         | Schedule N, Part II  Did the organization own 100% of an entity disregarded as separate from the organization under Regulations                                     | <u> </u>    |      |        |
| 55         | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I   | 33          |      | X      |
| 34         | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and   | 33          |      |        |
| <b>5</b> 4 |   | 34          |      | х      |
| 25.2       | Part V, line 1  Did the organization have a controlled entity within the meaning of section 512(b)(13)?   | 35a         |      | X      |
|            | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity   | 33a         |      |        |
| b          | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2   | 35b         |      |        |
| 36         | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?  | 335         |      |        |
| 30         |   | 36          |      | X      |
| 37         | If "Yes," complete Schedule R, Part V, line 2  Did the organization conduct more than 5% of its activities through an entity that is not a related organization     | 30          |      |        |
| 31         | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI  | 37          |      | X      |
| 38         | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?  | 31          |      |        |
| 30         |   | 38          | Х    |        |
| Pai        | Note: All Form 990 filers are required to complete Schedule O  't V Statements Regarding Other IRS Filings and Tax Compliance                                       | 30          | - 23 |        |
|            | Check if Schedule O contains a response or note to any line in this Part V  |             |      |        |
|            |   |             | Yes  | No     |
| 10         | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable  |             | .03  | .40    |
|            | Enter the number reported in Box 3 of Form 1030. Enter 40-in not applicable  Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable  1b  0 |             |      |        |
| C          | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming  |             |      |        |
| Ü          | (gambling) winnings to prize winners?   | 1c          | Х    |        |
|            | U Ug F  |             |      | (2020) |

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#### Page 5 Form 990 (2020) Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V Yes No 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return X b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) X 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? За b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O 3b 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? Х 4a **b** If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). Х **5a** Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? X Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5<sub>b</sub> c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit X any contributions that were not tax deductible as charitable contributions? b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b 7 Organizations that may receive deductible contributions under section 170(c). Х Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required X to file Form 8282? 7c d If "Yes," indicate the number of Forms 8282 filed during the year X Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Х Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8 Sponsoring organizations maintaining donor advised funds. a Did the sponsoring organization make any taxable distributions under section 4966? 9a Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b 10 Section 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on Part VIII, line 12 10a Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 11 Section 501(c)(12) organizations. Enter: Gross income from members or shareholders Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state? 13a Note: See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans Enter the amount of reserves on hand X Did the organization receive any payments for indoor tanning services during the tax year? b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or

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X

X

excess parachute payment(s) during the year?

Is the organization an educational institution subject to the section 4968 excise tax on net investment income?

If "Yes," see instructions and file Form 4720, Schedule N.

If "Yes," complete Form 4720, Schedule O.

BLUE OAK CHARTER SCHOOL INC 02-0702969 Form 990 (2020) Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI Section A. Governing Body and Management Yes No 1a Enter the number of voting members of the governing body at the end of the tax year ..... If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 Х of officers, directors, trustees, or key employees to a management company or other person? 3 X Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 X 5 Did the organization become aware during the year of a significant diversion of the organization's assets? Did the organization have members or stockholders? 6 X 6 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or Х more members of the governing body? 7a b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or X persons other than the governing body? 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: X a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? X 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? Х b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a X b Describe in Schedule O the process, if any, used by the organization to review this Form 990. X 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe X 12c in Schedule O how this was done Х Did the organization have a written whistleblower policy? 13 13 Х 14 14 Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official Х 15a X Other officers or key employees of the organization 15b If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions). 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a Х taxable entity during the year? 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? Section C. Disclosure NONE List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Another's website X Upon request Own website Other (explain on Schedule O) Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial

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State the name, address, and telephone number of the person who possesses the organization's books and records

statements available to the public during the tax year.

PETER BALFOUR - 951-694-3050

43460 RIDGE PARK DRIVE SUITE 100, TEMECULA,

# Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

#### Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's current key employees, if any. See instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

| Check this box if neither the organization r | or any related      | orga                           | niza                  | tion     | con           | nper                         | sate     | ed any current officer, di | rector, or trustee.              |                       |
|--|---------------------|--------------------------------|-----------------------|----------|---------------|------------------------------|----------|----------------------------|----------------------------------|-----------------------|
| (A)  | (B)                 |                                |                       | _ ((     | <b>C</b> )    |                              |          | (D)                        | (E)                              | (F)                   |
| Name and title                               | Average             | (do                            | not c                 | Pos      | itior<br>more | <b>າ</b><br>than ເ           | one      | Reportable                 | Reportable                       | Estimated             |
|  | hours per           | box                            | , unle                | ss pei   | rson i        | s both                       | n an     | compensation               | compensation                     | amount of             |
|  | week                | _                              | Cer ai                | lu a u   | recid         | I / II us                    | lee)     | from                       | from related                     | other                 |
|  | (list any hours for | irecto                         |                       |          |               |                              |          | the organization           | organizations<br>(W-2/1099-MISC) | compensation from the |
|  | related             | eord                           | tee                   |          |               | sated                        |          | (W-2/1099-MISC)            | (88-2/1099-181130)               | organization          |
|  | organizations       | Individual trustee or director | Institutional trustee |          | yee           | m pen                        |          | (** 27 1033 141100)        |                                  | and related           |
|  | below               | idual                          | ution                 | <br>     | Key employee  | sst co                       | er       |                            |                                  | organizations         |
|  | line)               | Indiv                          | Instit                | Officer  | Key e         | Highest compensated employee | Former   |                            |                                  | _                     |
| (1) MONICA MCDANIEL                          | 1.00                |                                |                       |          |               |                              |          |                            |                                  |                       |
| BOARD CHAIR                                  |                     | X                              |                       | X        |               |                              |          | 0.                         | 0.                               | 0.                    |
| (2) VICKI WONACOTT                           | 1.00                |                                |                       |          |               |                              |          |                            |                                  |                       |
| CO-CHAIR                                     |                     | Х                              |                       | X        |               |                              |          | 0.                         | 0.                               | 0.                    |
| (3) CHELSEA PARKER                           | 1.00                |                                |                       |          |               |                              |          |                            |                                  |                       |
| TREASURER/CFO                                |                     | Х                              | L                     | Х        |               |                              | L        | 0.                         | 0.                               | 0.                    |
| (4) TRISHA ATEHORTUA                         | 1.00                |                                |                       |          |               |                              |          |                            |                                  |                       |
| MEMBER                                       |                     | Х                              |                       |          |               |                              |          | 0.                         | 0.                               | 0.                    |
| (5) LAURA SWANSON                            | 1.00                |                                |                       |          |               |                              |          |                            |                                  |                       |
| MEMBER                                       |                     | X                              |                       |          |               |                              |          | 0.                         | 0.                               | 0.                    |
| (6) LAUREL HILL-WARD                         | 1.00                |                                |                       |          |               |                              |          |                            |                                  |                       |
| MEMBER                                       |                     | Х                              |                       |          |               |                              |          | 0.                         | 0.                               | 0.                    |
| (7) AMBER BROWN                              | 1.00                |                                |                       |          |               |                              |          |                            |                                  |                       |
| MEMBER                                       |                     | Х                              |                       |          |               |                              |          | 0.                         | 0.                               | 0.                    |
| (7) SUSAN DOMENIGHINI                        | 40.00               |                                |                       |          |               |                              |          |                            |                                  |                       |
| EXECUTIVE DIRECTOR                           | · ·                 |                                |                       | X        |               |                              |          | 86,270.                    | 0.                               | 20,855.               |
|  |                     | 1                              |                       |          |               |                              |          |                            |                                  |                       |
|  |                     |                                |                       |          |               |                              |          |                            |                                  |                       |
|  |                     | 1                              |                       |          |               |                              |          |                            |                                  |                       |
|  | 1                   |                                |                       |          |               |                              |          |                            |                                  |                       |
|  |                     | 4                              |                       |          |               |                              |          |                            |                                  |                       |
|  | -                   |                                | _                     | _        | _             |                              |          |                            |                                  |                       |
|  |                     | 4                              |                       |          |               |                              |          |                            |                                  |                       |
|  | -                   | <u> </u>                       | _                     |          |               |                              |          |                            |                                  |                       |
|  |                     | 4                              |                       |          |               |                              |          |                            |                                  |                       |
|  | -                   |                                | _                     |          |               |                              |          |                            |                                  |                       |
|  |                     | -                              |                       |          |               |                              |          |                            |                                  |                       |
|  | 1                   | -                              | _                     | -        | -             |                              |          |                            |                                  |                       |
|  |                     | 1                              |                       |          |               |                              |          |                            |                                  |                       |
|  | 1                   | <u> </u>                       | $\vdash$              | $\vdash$ | $\vdash$      |                              | $\vdash$ |                            |                                  |                       |
|  |                     | 1                              |                       |          |               |                              |          |                            |                                  |                       |
|  |                     | -                              | -                     |          | _             |                              |          |                            |                                  |                       |
|  |                     | 1                              |                       |          |               |                              |          |                            |                                  |                       |
|  | 1                   |                                |                       |          |               |                              |          |                            |                                  | - 000 (see            |

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| ı aı   | Section A. Officers, Directors, Trus  | tees, Key Emp  | oloy•           | ees,                  | anc                     | <u> 1 Hi</u>   | ghes  | st C | ompensated Employee                            | s (continued)                                   |              |                            |   |               |
|--------|---|--|-----------------|-----------------------|-------------------------|----------------|---|------|--|---|--------------|----------------------------|---|---------------|
|        | (A)<br>Name and title   | (B)<br>Average<br>hours per                                | box,            | not cl                | Pos<br>heck i<br>ss per | more<br>rson i | than of the books | n an | ( <b>D)</b> Reportable compensation            | <b>(E)</b> Reportable compensation              |              |                            | ( <b>F)</b><br>timate<br>ount o                         |               |
|        |   | week (list any hours for related organizations below line) | tee or director | Institutional trustee | Officer                 |                | Highest compensated Smith   | Ĺ    | from<br>the<br>organization<br>(W-2/1099-MISC) | from related<br>organizations<br>(W-2/1099-MISC | >)           | comp<br>fro<br>orga<br>and | other<br>pensation the<br>anizati<br>relate<br>nization | e<br>on<br>ed |
|        |   | ,  | _ <u>=</u> _    | 드                     | 0                       | ž              | 王亚  | 3    |  |   | $\top$       |                            |   |               |
|        |   |  |                 |                       |                         |                |   |      |  |   | +            |                            |   |               |
|        |   |  |                 |                       |                         |                |   |      |  |   | +            |                            |   |               |
|        |   |  | _               |                       |                         |                |   |      |  |   | $\dashv$     |                            |   |               |
|        |   |  |                 |                       |                         |                |   |      |  |   | $\downarrow$ |                            |   |               |
|        |   |  |                 |                       |                         |                |   |      |  |   |              |                            |   |               |
|        |   |  |                 |                       |                         |                |   |      |  |   |              |                            |   |               |
|        |   |  |                 |                       |                         |                |   |      |  |   | $\top$       |                            |   |               |
|        |   |  |                 |                       |                         |                |   |      |  |   | $\top$       |                            |   |               |
|        |   |  | $\vdash$        |                       |                         |                |   |      |  |   | +            |                            |   |               |
|        | Subtotal  |  |                 |                       |                         |                |   |      | 86,270.  |   | 0.           | 20                         | 85  | 55.           |
| С      | Total from continuation sheets to Part VI   | I, Section A   |                 |                       |                         |                |   |      | 86,270.  |   | 0.           |                            | ),85  | 0.            |
| d<br>2 | Total (add lines 1b and 1c)  Total number of individuals (including but n                       |  |                 |                       |                         |                |   | o re |  |   | <u>U •  </u> |                            | , 0:  | 00.           |
|        | compensation from the organization  |  |                 |                       |                         |                |   |      |  |   |              | $\overline{}$              | Yes   | No            |
| 3      | Did the organization list any <b>former</b> officer,  |  | -               | •                     |                         | •              |   | _    |  | •   |              | 3                          |   | Х             |
| 4      | line 1a? If "Yes," complete Schedule J for s<br>For any individual listed on line 1a, is the su | ım of reportabl  | е со            | mpe                   | ensa                    | tion           | and   | oth  | ner compensation from t                        | ne organization                                 | "            |                            |   |               |
| 5      | and related organizations greater than \$150 Did any person listed on line 1a receive or a      |  |                 |                       |                         |                |   |      |  |   |              | 4                          |   | X             |
| Sec    | rendered to the organization? If "Yes," comtion B. Independent Contractors                      | plete Schedule   | <u>∋ J f</u> ¢  | or su                 | ıch <u>ı</u>            | oers           | on .  |      |  |   | <u></u>      | 5                          |   | X             |
| 1      | Complete this table for your five highest co  |  |                 |                       |                         |                |   |      |  |   | nsatio       | on fro                     | m   |               |
|        | the organization. Report compensation for (A)   |  |                 |                       |                         | ith c          | or wi   | thin | (B)  |   |              | (C                         |   |               |
|        | Name and business   | address  | NC              | ONE                   | 3                       |                |   | _    | Description of s                               | ervices   | Co           | mpen                       | satior  | 1             |
|        |   |  |                 |                       |                         |                |   | _    |  |   |              |                            |   |               |
|        |   |  |                 |                       |                         |                |   |      |  |   |              |                            |   |               |
|        |   |  |                 |                       |                         |                |   |      |  |   |              |                            |   |               |
|        |   |  |                 |                       |                         |                |   |      |  |   |              |                            |   |               |
|        |   |  |                 |                       |                         |                |   |      |  |   |              |                            |   |               |
| 2      | Total number of independent contractors (i  |  | <br>ot lin      | nited                 | d to                    |                |   | ted  | above) who received mo                         | ore than  |              |                            |   |               |
|        | \$100,000 of compensation from the organi   | zation   |                 |                       |                         | (              | )   |      |  |   | F            | orm S                      | 990 (2  | 2020)         |

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| 0                    |  |
|----------------------|--|
|                      |  |
| Statement of Revenue |  |

|  |      | Check if Schedule O contains a response or                               | r note to any lin | e in this Part VIII                     |                   |                  |                                      |
|--|------|--|-------------------|---|-------------------|------------------|--------------------------------------|
|  |      | Check if Concadic C contains a response of                               | Thore to arry iii | (A)                                     | (B)               | (C)              | (D)                                  |
|  |      |  |                   | Total revenue                           | Related or exempt | Unrelated        | Revenue excluded                     |
|  |      |  |                   |   | function revenue  | business revenue | from tax under<br>sections 512 - 514 |
|  |      |  |                   |   |                   |                  | 560110115 5 12 - 5 14                |
| Contributions, Gifts, Grants and Other Similar Amounts | 1 :  | Federated campaigns 1a   |                   | _                                       |                   |                  |                                      |
| ira<br>oui   | ı    | Membership dues 1b   |                   | -                                       |                   |                  |                                      |
| s, C   |      | Fundraising events1c   |                   | -                                       |                   |                  |                                      |
| ä ji   |      | d Related organizations 1d   |                   |   |                   |                  |                                      |
| s, C   |      | Government grants (contributions) 1e 3,6                                 | 501,240.          |   |                   |                  |                                      |
| Sign   | 1    | All other contributions, gifts, grants, and                              |                   |   |                   |                  |                                      |
| bel  |      | similar amounts not included above 1f                                    | 32,417.           |   |                   |                  |                                      |
| 걸  |      | Noncash contributions included in lines 1a-1f                            | -                 |   |                   |                  |                                      |
| Sign   | i    | Total. Add lines 1a-1f   | •                 | 3,633,657.                              |                   |                  |                                      |
| <u> </u>   |      |  | Business Code     | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                   |                  |                                      |
| _  |      |  | Daomeoo Gode      |   |                   |                  |                                      |
| ice  | 2 :  |  |                   |   |                   |                  |                                      |
| e e  | '    |  |                   |   |                   |                  |                                      |
| n S  | (    |  |                   |   |                   |                  |                                      |
| rar<br>Se∕   |      | d  |                   |   |                   |                  |                                      |
| Program Service<br>Revenue                             | •    | ·  |                   |   |                   |                  |                                      |
| ۵  |      | All other program service revenue  |                   |   |                   |                  |                                      |
|  |      | Total. Add lines 2a-2f   |                   |   |                   |                  |                                      |
|  | 3    | Investment income (including dividends, interes                          | t, and            |   |                   |                  |                                      |
|  |      | other similar amounts)   |                   |   |                   |                  |                                      |
|  | 4    | Income from investment of tax-exempt bond pro                            |                   |   |                   |                  |                                      |
|  | 5    | Royalties  |                   |   |                   |                  |                                      |
|  |      | (i) Real   | (ii) Personal     |   |                   |                  |                                      |
|  | 6    | a Gross rents 6a   |                   |   |                   |                  |                                      |
|  |      | b Less: rental expenses 6b   |                   |   |                   |                  |                                      |
|  |      | c Rental income or (loss) 6c   |                   | 1                                       |                   |                  |                                      |
|  |      |  |                   |   |                   |                  |                                      |
|  |      | d Net rental income or (loss)  Gross amount from sales of (i) Securities | (ii) Othor        |   |                   |                  |                                      |
|  | / :  | a di dad airi dan dan da da di   | (ii) Other        | -                                       |                   |                  |                                      |
|  |      | assets other than inventory 7a   |                   | -                                       |                   |                  |                                      |
|  |      | Less: cost or other basis  |                   |   |                   |                  |                                      |
| Revenue  |      | and sales expenses   |                   |   |                   |                  |                                      |
| Ver  | •    | Gain or (loss)7c   |                   |   |                   |                  |                                      |
| Be   |      | d Net gain or (loss)   | <b></b>           |   |                   |                  |                                      |
| her  | 8    | a Gross income from fundraising events (not                              |                   |   |                   |                  |                                      |
| ₹  |      | including \$ of  |                   |   |                   |                  |                                      |
|  |      | contributions reported on line 1c). See                                  |                   |   |                   |                  |                                      |
|  |      | Part IV, line 188a   |                   |   |                   |                  |                                      |
|  | -    | Less: direct expenses 8b   |                   |   |                   |                  |                                      |
|  |      | Net income or (loss) from fundraising events                             |                   |   |                   |                  |                                      |
|  |      | a Gross income from gaming activities. See                               | -                 |   |                   |                  |                                      |
|  |      | Part IV, line 199a   |                   |   |                   |                  |                                      |
|  |      | Less: direct expenses 9b   |                   |   |                   |                  |                                      |
|  |      | Net income or (loss) from gaming activities                              |                   |   |                   |                  |                                      |
|  |      | a Gross sales of inventory, less returns                                 |                   |   |                   |                  |                                      |
|  | 10   | **   |                   |   |                   |                  |                                      |
|  |      | and allowances 10a   |                   | -                                       |                   |                  |                                      |
|  |      | Less: cost of goods sold 10b   |                   |   |                   |                  |                                      |
| $\blacksquare$   | (    | Net income or (loss) from sales of inventory                             |                   |   |                   |                  |                                      |
| ဟ  |      | <b> </b>   | Business Code     | = = = = =                               |                   |                  |                                      |
| o o  | 11 : | oTHER LOCAL REVENUE  | 611600            | 7,500.                                  | 7,500.            |                  |                                      |
| Miscellaneous<br>Revenue                               | - 1  | o  |                   |   |                   |                  |                                      |
| eve  |      |  |                   |   |                   |                  |                                      |
| lisc<br>B  |      | d All other revenue  |                   |   |                   |                  |                                      |
| 2  |      | Total. Add lines 11a-11d   |                   | 7,500.                                  |                   |                  |                                      |
|  | 12   | Total revenue. See instructions  |                   | 3,641,157.                              | 7,500.            | 0.               | 0.                                   |

|   | TIX Statement of Functional Expense on 501(c)(3) and 501(c)(4) organizations must complete.   |                       | r organizations must con     | nplete column (A).                  |                                  |
|---|---|-----------------------|------------------------------|-------------------------------------|----------------------------------|
| ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | Check if Schedule O contains a respons  |                       |                              |                                     |                                  |
|   | not include amounts reported on lines 6b,<br>8b, 9b, and 10b of Part VIII.  | (A)<br>Total expenses | (B) Program service expenses | (C) Management and general expenses | ( <b>D)</b> Fundraising expenses |
| 1                                       | Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21  |                       |                              |                                     |                                  |
| 2                                       | Grants and other assistance to domestic   |                       |                              |                                     |                                  |
|   | individuals. See Part IV, line 22   |                       |                              |                                     |                                  |
| 3                                       | Grants and other assistance to foreign  |                       |                              |                                     |                                  |
|   | organizations, foreign governments, and foreign   |                       |                              |                                     |                                  |
|   | individuals. See Part IV, lines 15 and 16   |                       |                              |                                     |                                  |
| 4                                       | Benefits paid to or for members   |                       |                              |                                     |                                  |
| 5                                       | Compensation of current officers, directors,  | 121 002               | 121 002                      |                                     |                                  |
| _                                       | trustees, and key employees   | 121,993.              | 121,993.                     |                                     |                                  |
| 6                                       | Compensation not included above to disqualified   |                       |                              |                                     |                                  |
|   | persons (as defined under section 4958(f)(1)) and   |                       |                              |                                     |                                  |
| 7                                       | persons described in section 4958(c)(3)(B)  | 1,599,548.            | 1,438,743.                   | 160,805.                            |                                  |
| 7                                       | Other salaries and wages  | 1,333,340.            | 1,430,143.                   | 100,000.                            |                                  |
| 8                                       | Pension plan accruals and contributions (include  | 274,985.              | 242,603.                     | 32,382.                             |                                  |
| •                                       | section 401(k) and 403(b) employer contributions)   | 128,213.              | 116,283.                     | 11,930.                             |                                  |
| 9                                       | Other employee benefits   | 48,152.               | 43,311.                      | 4,841.                              |                                  |
| 10                                      | Payroll taxes   | 40,134.               | 43,311.                      | 4,041.                              |                                  |
| 11                                      | Fees for services (nonemployees):   | 109,849.              |                              | 109,849.                            |                                  |
|   | Management  | 1,707.                |                              | 1,707.                              |                                  |
|   | Legal   | 16,433.               |                              | 16,433.                             |                                  |
|   | Accounting  | 10,433.               |                              | 10,433.                             |                                  |
|   | Lobbying Professional fundraising services. See Part IV, line 17  |                       |                              |                                     |                                  |
| f                                       | Investment management fees  |                       |                              |                                     |                                  |
| g                                       | Other. (If line 11g amount exceeds 10% of line 25,  |                       |                              |                                     |                                  |
| 9                                       | column (A) amount, list line 11g expenses on Sch 0.)  | 182,894.              | 138,680.                     | 44,214.                             |                                  |
| 12                                      | Advertising and promotion   | 16,135.               | 230,0001                     | 16,135.                             |                                  |
| 13                                      | Office expenses   | 136,395.              | 135,175.                     | 1,220.                              |                                  |
| 14                                      | Information technology  | 58,013.               | 54,749.                      | 3,264.                              |                                  |
| 15                                      | Royalties   | 55,5251               | 0 - 7 / - 2 /                | 7,2020                              |                                  |
| 16                                      | Occupancy   | 662,694.              | 656,706.                     | 5,988.                              |                                  |
| 17                                      | Travel  | 332/3321              |                              | 7,200                               |                                  |
| <br>18                                  | Payments of travel or entertainment expenses  |                       |                              |                                     |                                  |
|   | for any federal, state, or local public officials   |                       |                              |                                     |                                  |
| 19                                      | Conferences, conventions, and meetings  | 20,503.               | 18,428.                      | 2,075.                              |                                  |
| 20                                      | Interest  | •                     | ,                            | ,                                   |                                  |
| 21                                      | Payments to affiliates  |                       |                              |                                     |                                  |
| 22                                      | Depreciation, depletion, and amortization   | 19,426.               | 17,473.                      | 1,953.                              |                                  |
| 23                                      | Insurance   | 41,102.               | 36,970.                      | 4,132.                              |                                  |
| 24                                      | Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) |                       |                              |                                     |                                  |
| а                                       | INSTRUCTIONAL MATERIALS   | 96,057.               | 96,057.                      |                                     |                                  |
| b                                       |   |                       |                              |                                     |                                  |
| С                                       |   |                       |                              |                                     |                                  |
| d                                       |   |                       |                              |                                     |                                  |
| е                                       | All other expenses  | 18,341.               | 16,525.                      | 1,816.                              |                                  |
| 25                                      | Total functional expenses. Add lines 1 through 24e  | 3,552,440.            | 3,133,696.                   | 418,744.                            | 0                                |
| 26                                      | Joint costs. Complete this line only if the organization  |                       |                              |                                     |                                  |
|   | reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.   |                       |                              |                                     |                                  |

Form **990** (2020)

Check here

if following SOP 98-2 (ASC 958-720)

Form 990 (2020)

Part X | Balance Sheet

| Par                         | rt X | Balance Sheet   |            |                       |                                 |     |                           |
|-----------------------------|------|---|------------|-----------------------|---------------------------------|-----|---------------------------|
|                             |      | Check if Schedule O contains a response or no   | te to any  | y line in this Part X |                                 |     |                           |
|                             |      |   |            |                       | <b>(A)</b><br>Beginning of year |     | <b>(B)</b><br>End of year |
|                             | 1    | Cash - non-interest-bearing   |            |                       | 506,855.                        | 1   | 361,751.                  |
|                             | 2    | Savings and temporary cash investments  |            |                       |                                 | 2   |                           |
|                             | 3    | Pledges and grants receivable, net  |            |                       | 627,898.                        | 3   | 892,020.                  |
|                             | 4    | Accounts receivable, net  |            |                       | 37,766.                         | 4   | 11,223.                   |
|                             | 5    | Loans and other receivables from any current of   |            |                       |                                 |     |                           |
|                             |      | trustee, key employee, creator or founder, sub-   | stantial c | ontributor, or 35%    |                                 |     |                           |
|                             |      | controlled entity or family member of any of the  | ese perso  | ons                   |                                 | 5   |                           |
|                             | 6    | Loans and other receivables from other disqua   | lified per | sons (as defined      |                                 |     |                           |
|                             |      | under section 4958(f)(1)), and persons describe   | ed in sect | tion 4958(c)(3)(B)    |                                 | 6   |                           |
| ts                          | 7    | Notes and loans receivable, net   |            |                       |                                 | 7   |                           |
| Assets                      | 8    | Inventories for sale or use   |            |                       |                                 | 8   |                           |
| ĕ                           | 9    | Prepaid expenses and deferred charges   |            |                       | 70,320.                         | 9   | 77,578.                   |
|                             | 10a  | Land, buildings, and equipment: cost or other   |            |                       |                                 |     |                           |
|                             |      | basis. Complete Part VI of Schedule D Less: accumulated depreciation                                | 10a        | 1,233,709.            |                                 |     |                           |
|                             | b    | Less: accumulated depreciation  | 10b        | 1,212,663.            | 40,472.                         | 10c | 21,046.                   |
|                             | 11   | Investments - publicly traded securities  |            |                       |                                 | 11  |                           |
|                             | 12   | Investments - other securities. See Part IV, line   |            | 12                    |                                 |     |                           |
|                             | 13   | Investments - program-related. See Part IV, line  |            | 13                    |                                 |     |                           |
|                             | 14   | Intangible assets   | 00.000     | 14                    | 00 000                          |     |                           |
|                             | 15   | Other assets. See Part IV, line 11  |            |                       | 28,000.                         | 15  | 28,000.                   |
|                             | 16   | Total assets. Add lines 1 through 15 (must eq   |            |                       | 1,311,311.                      |     | 1,391,618.                |
|                             | 17   | Accounts payable and accrued expenses   |            |                       | 249,046.                        | 17  | 83,028.                   |
|                             | 18   | Grants payable  |            |                       |                                 | 18  | 158,624.                  |
|                             | 19   | Deferred revenue  |            |                       |                                 | 19  | 130,024.                  |
|                             | 20   | Tax-exempt bond liabilities   |            |                       |                                 | 20  |                           |
|                             | 21   | Escrow or custodial account liability. Complete   |            |                       |                                 | 21  |                           |
| ies                         | 22   | Loans and other payables to any current or for  |            |                       |                                 |     |                           |
| Liabilities                 |      | trustee, key employee, creator or founder, sub-<br>controlled entity or family member of any of the |            |                       |                                 | 22  |                           |
| Lia                         | 23   | Secured mortgages and notes payable to unre   |            |                       | 23                              |     |                           |
|                             | 24   | Unsecured notes and loans payable to unrelate   |            |                       | 530,936.                        | 24  | 529,920.                  |
|                             | 25   | Other liabilities (including federal income tax, p  |            |                       | 33073300                        | 27  | 32373200                  |
|                             |      | parties, and other liabilities not included on line   |            | 1                     |                                 |     |                           |
|                             |      | of Schedule D   |            |                       |                                 | 25  |                           |
|                             | 26   | Total liabilities. Add lines 17 through 25  |            |                       | 779,982.                        | 26  | 771,572.                  |
|                             |      | Organizations that follow FASB ASC 958, ch  | eck here   | e <b>X</b>            | ·                               |     | ,                         |
| es                          |      | and complete lines 27, 28, 32, and 33.  |            | , —                   |                                 |     |                           |
| anc                         | 27   | Net assets without donor restrictions   |            |                       | 470,857.                        | 27  | 620,046.                  |
| Bal                         | 28   | Net assets with donor restrictions  |            |                       | 60,472.                         | 28  | 0.                        |
| pu                          |      | Organizations that do not follow FASB ASC   |            |                       |                                 |     |                           |
| Ē                           |      | and complete lines 29 through 33.   |            |                       |                                 |     |                           |
| Net Assets or Fund Balances | 29   | Capital stock or trust principal, or current funds  | s          |                       |                                 | 29  |                           |
| set                         | 30   | Paid-in or capital surplus, or land, building, or e   |            |                       |                                 | 30  |                           |
| As                          | 31   | Retained earnings, endowment, accumulated i   | ncome, c   | or other funds        |                                 | 31  |                           |
| Net                         | 32   | Total net assets or fund balances   |            |                       | 531,329.                        | 32  | 620,046.                  |
|                             | 33   | Total liabilities and net assets/fund balances  |            |                       | 1,311,311.                      | 33  | 1,391,618.                |

Form **990** (2020)

| Pai | t XI Reconciliation of Net Assets   |          |      | Ι ω, | 90         |
|-----|---|----------|------|------|------------|
|     | Check if Schedule O contains a response or note to any line in this Part XI   |          |      |      |            |
|     |   |          |      |      |            |
| 1   | Total revenue (must equal Part VIII, column (A), line 12)   | 1        | 3,64 | 1,1  | 57.        |
| 2   | Total expenses (must equal Part IX, column (A), line 25)  | 2        | 3,55 | 2,4  | 40.        |
| 3   | Revenue less expenses. Subtract line 2 from line 1  | 3        |      | 8,7  |            |
| 4   | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                             | 4        | 53   | 1,3  | 29.        |
| 5   | Net unrealized gains (losses) on investments  | 5        |      |      |            |
| 6   | Donated services and use of facilities  | 6        |      |      |            |
| 7   | Investment expenses   | 7        |      |      |            |
| 8   | Prior period adjustments  | 8        |      |      |            |
| 9   | Other changes in net assets or fund balances (explain on Schedule O)  | 9        |      |      | 0.         |
| 10  | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,                    |          |      |      |            |
|     | column (B))   | 10       | 62   | 0,0  | <u>46.</u> |
| Pai | t XII Financial Statements and Reporting  |          |      |      |            |
|     | Check if Schedule O contains a response or note to any line in this Part XII  |          |      |      |            |
|     |   |          |      | Yes  | No         |
| 1   | Accounting method used to prepare the Form 990: Cash X Accrual Other  |          |      |      |            |
|     | If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule        | O.       |      |      |            |
| 2a  | Were the organization's financial statements compiled or reviewed by an independent accountant?                       |          | 2a   |      | _X_        |
|     | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed       | on a     |      |      |            |
|     | separate basis, consolidated basis, or both:  |          |      |      |            |
|     | Separate basis Consolidated basis Both consolidated and separate basis  |          |      |      |            |
| b   | Were the organization's financial statements audited by an independent accountant?                                    |          | 2b   | X    |            |
|     | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate      | basis,   |      |      |            |
|     | consolidated basis, or both:  |          |      |      |            |
|     | X Separate basis Consolidated basis Both consolidated and separate basis  |          |      |      |            |
| С   | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the    |          |      |      |            |
|     | review, or compilation of its financial statements and selection of an independent accountant?                        |          | 2c   |      | _X_        |
|     | If the organization changed either its oversight process or selection process during the tax year, explain on Sche    |          |      |      |            |
| 3a  | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin   |          |      |      |            |
|     | Act and OMB Circular A-133?   |          | 3a   |      | _X_        |
| b   | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required | ed audit |      |      |            |
|     | or audits, explain why on Schedule O and describe any steps taken to undergo such audits                              |          | 3b   | 000  |            |
|     |   |          | Form | 990  | (2020)     |

#### **SCHEDULE A**

Department of the Treasury

Internal Revenue Service

(Form 990 or 990-EZ)

Public Charity Status and Public Support
Complete if the organization is a section 501(c)(3) organization or a section

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization

BLUE OAK CHARTER SCHOOL INC

Employer identification number 02-0702969

Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990 or 990-EZ).) 3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) 6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.) A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 11 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV, Sections A, D, and E. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (iv) Is the organization listed in your governing document? (i) Name of supported (ii) EIN (iii) Type of organization (v) Amount of monetary (vi) Amount of other (described on lines 1-10 organization support (see instructions) support (see instructions) above (see instructions))

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

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

| Sec   | tion A. Public Support                       |                       |                     |                       |                      |                     |            |
|-------|--|-----------------------|---------------------|-----------------------|----------------------|---------------------|------------|
| Caler | dar year (or fiscal year beginning in)       | (a) 2016              | <b>(b)</b> 2017     | (c) 2018              | (d) 2019             | (e) 2020            | (f) Total  |
| 1     | Gifts, grants, contributions, and            |                       |                     |                       |                      |                     |            |
|       | membership fees received. (Do not            |                       |                     |                       |                      |                     |            |
|       | include any "unusual grants.")               |                       |                     |                       |                      |                     |            |
| 2     | Tax revenues levied for the organ-           |                       |                     |                       |                      |                     |            |
|       | ization's benefit and either paid to         |                       |                     |                       |                      |                     |            |
|       | or expended on its behalf                    |                       |                     |                       |                      |                     |            |
| 3     | The value of services or facilities          |                       |                     |                       |                      |                     |            |
|       | furnished by a governmental unit to          |                       |                     |                       |                      |                     |            |
|       | the organization without charge              |                       |                     |                       |                      |                     |            |
| 4     | Total. Add lines 1 through 3                 |                       |                     |                       |                      |                     |            |
| 5     | The portion of total contributions           |                       |                     |                       |                      |                     |            |
|       | by each person (other than a                 |                       |                     |                       |                      |                     |            |
|       | governmental unit or publicly                |                       |                     |                       |                      |                     |            |
|       | supported organization) included             |                       |                     |                       |                      |                     |            |
|       | on line 1 that exceeds 2% of the             |                       |                     |                       |                      |                     |            |
|       | amount shown on line 11,                     |                       |                     |                       |                      |                     |            |
|       | column (f)                                   |                       |                     |                       |                      |                     |            |
| 6     | Public support. Subtract line 5 from line 4. |                       |                     |                       |                      |                     |            |
| _     | tion B. Total Support                        |                       | •                   |                       | •                    | •                   |            |
| Caler | dar year (or fiscal year beginning in)       | (a) 2016              | <b>(b)</b> 2017     | (c) 2018              | (d) 2019             | (e) 2020            | (f) Total  |
| 7     | Amounts from line 4                          |                       |                     |                       |                      |                     |            |
|       | Gross income from interest,                  |                       |                     |                       |                      |                     |            |
|       | dividends, payments received on              |                       |                     |                       |                      |                     |            |
|       | securities loans, rents, royalties,          |                       |                     |                       |                      |                     |            |
|       | and income from similar sources              |                       |                     |                       |                      |                     |            |
|       | Net income from unrelated business           |                       |                     |                       |                      |                     |            |
|       | activities, whether or not the               |                       |                     |                       |                      |                     |            |
|       | business is regularly carried on             |                       |                     |                       |                      |                     |            |
| 10    | Other income. Do not include gain            |                       |                     |                       |                      |                     |            |
|       | or loss from the sale of capital             |                       |                     |                       |                      |                     |            |
|       | assets (Explain in Part VI.)                 |                       |                     |                       |                      |                     |            |
| 11    | Total support. Add lines 7 through 10        |                       |                     |                       |                      |                     |            |
| 12    | Gross receipts from related activities,      | etc. (see instruction | ons)                |                       |                      | 12                  |            |
| 13    | First 5 years. If the Form 990 is for th     | ne organization's fir | rst, second, third, | fourth, or fifth tax  | year as a section 5  | 01(c)(3)            |            |
|       | organization, check this box and stop        |                       |                     |                       |                      |                     |            |
| Sec   | tion C. Computation of Publi                 | c Support Per         | centage             |                       |                      |                     |            |
| 14    | Public support percentage for 2020 (I        | ine 6, column (f), d  | ivided by line 11,  | column (f))           |                      | 14                  | %          |
|       | Public support percentage from 2019          |                       |                     |                       |                      | 15                  | %          |
| 16a   | 33 1/3% support test - 2020. If the          | organization did no   | t check the box o   | n line 13, and line   | 14 is 33 1/3% or m   | ore, check this bo  | x and      |
|       | stop here. The organization qualifies        | as a publicly supp    | orted organization  |                       |                      |                     | ▶∟         |
| b     | 33 1/3% support test - 2019. If the o        | organization did no   | t check a box on    | ine 13 or 16a, and    | l line 15 is 33 1/3% | or more, check th   | is box     |
|       | and <b>stop here.</b> The organization qual  |                       |                     |                       |                      |                     |            |
| 17a   | 10% -facts-and-circumstances test            | - 2020. If the org    | anization did not o | check a box on line   | e 13, 16a, or 16b, a | and line 14 is 10%  | or more,   |
|       | and if the organization meets the fact       | s-and-circumstanc     | es test, check this | box and stop he       | ere. Explain in Part | VI how the organiz  | zation     |
|       | meets the facts-and-circumstances te         | st. The organization  | n qualifies as a pu | blicly supported o    | organization         |                     | ▶□         |
| b     | 10% -facts-and-circumstances test            | - 2019. If the org    | anization did not   | check a box on line   | e 13, 16a, 16b, or 1 | 17a, and line 15 is | 10% or     |
|       | more, and if the organization meets th       | ne facts-and-circum   | nstances test, che  | ck this box and s     | top here. Explain i  | n Part VI how the   |            |
|       | organization meets the facts-and-circu       | umstances test. Th    | e organization qua  | alifies as a publicly | / supported organiz  | zation              |            |
| 10    | Private foundation. If the organization      | n did not check a     | box on line 13, 16  | a, 16b, 17a, or 17l   | b, check this box a  | nd see instructions | s <b>▶</b> |

Schedule A (Form 990 or 990-EZ) 2020

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

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

| Se         | tion A. Public Support   |   |                 |                    |          |          |               |
|------------|--|---|-----------------|--------------------|----------|----------|---------------|
| Cale       | ndar year (or fiscal year beginning in)  | (a) 2016                                | <b>(b)</b> 2017 | (c) 2018           | (d) 2019 | (e) 2020 | (f) Total     |
| 1          | Gifts, grants, contributions, and  |   |                 |                    |          |          |               |
|            | membership fees received. (Do not  |   |                 |                    |          |          |               |
|            | include any "unusual grants.")   |   |                 |                    |          |          |               |
| 2          | Gross receipts from admissions,  |   |                 |                    |          |          |               |
|            | merchandise sold or services per-  |   |                 |                    |          |          |               |
|            | formed, or facilities furnished in any activity that is related to the               |   |                 |                    |          |          |               |
|            | organization's tax-exempt purpose  |   |                 |                    |          |          |               |
| 3          | Gross receipts from activities that  |   |                 |                    |          |          |               |
|            | are not an unrelated trade or bus-   |   |                 |                    |          |          |               |
|            | iness under section 513  |   |                 |                    |          |          |               |
| 4          | Tax revenues levied for the organ-   |   |                 |                    |          |          |               |
|            | ization's benefit and either paid to   |   |                 | 4                  |          |          |               |
|            | or expended on its behalf  |   |                 |                    |          |          |               |
| 5          | The value of services or facilities  |   |                 |                    |          |          |               |
|            | furnished by a governmental unit to  |   |                 |                    |          |          |               |
|            | the organization without charge  |   |                 |                    |          |          |               |
| 6          | Total. Add lines 1 through 5   |   |                 |                    |          |          |               |
| 7 <i>a</i> | Amounts included on lines 1, 2, and  |   |                 |                    |          |          |               |
|            | 3 received from disqualified persons   |   |                 |                    |          |          |               |
| k          | Amounts included on lines 2 and 3 received   |   |                 |                    |          |          |               |
|            | from other than disqualified persons that exceed the greater of \$5,000 or 1% of the |   |                 |                    |          |          |               |
|            | amount on line 13 for the year   |   |                 |                    |          |          |               |
| C          | Add lines 7a and 7b  |   |                 |                    |          |          |               |
|            | Public support. (Subtract line 7c from line 6.)                                      |   |                 |                    |          |          |               |
| Sec        | ction B. Total Support   |   |                 |                    | T        | 1        |               |
|            | ndar year (or fiscal year beginning in)  | (a) 2016                                | <b>(b)</b> 2017 | (c) 2018           | (d) 2019 | (e) 2020 | (f) Total     |
|            | Amounts from line 6  |   |                 |                    |          |          |               |
| 10a        | Gross income from interest, dividends, payments received on                          |   |                 |                    |          |          |               |
|            | securities loans, rents, royalties,  |   |                 |                    |          |          |               |
|            | and income from similar sources  |   |                 |                    |          |          |               |
| b          | Unrelated business taxable income  |   |                 |                    |          |          |               |
|            | (less section 511 taxes) from businesses   |   |                 |                    |          |          |               |
|            | acquired after June 30, 1975   |   |                 |                    |          |          |               |
|            | Add lines 10a and 10b  |   |                 |                    |          |          |               |
| 11         | Net income from unrelated business activities not included in line 10b,              |   |                 |                    |          |          |               |
|            | whether or not the business is   |   |                 |                    |          |          |               |
| 40         | regularly carried on   |   |                 |                    |          |          |               |
| 12         | Other income. Do not include gain or loss from the sale of capital                   |   |                 |                    |          |          |               |
|            | assets (Explain in Part VI.)   |   |                 |                    |          |          |               |
|            | Total support. (Add lines 9, 10c, 11, and 12.)                                       |   |                 |                    |          |          |               |
| 14         | First 5 years. If the Form 990 is for the  | •                                       |                 | •                  | •        | . , . ,  |               |
| Sa         | check this box and stop here   |   |                 |                    |          |          |               |
|            | Public support percentage for 2020 (I  |   |                 | poluma (fl)        |          | 15       | 0/2           |
|            | Public support percentage from 2019  | , |                 | .,,                |          | 16       | <u>%</u><br>% |
|            | ction D. Computation of Inves  |   |                 |                    |          | 10       | 70            |
|            | Investment income percentage for 20  |   |                 | ne 13. column (f)) |          | 17       | %             |
|            | Investment income percentage from 2  |   |                 |                    |          | 18       | %             |
|            | 33 1/3% support tests - 2020. If the   |   |                 |                    |          |          |               |
|            | more than 33 1/3%, check this box ar   |   |                 |                    |          |          | <b>.</b> .    |
| k          | 33 1/3% support tests - 2019. If the   |   |                 |                    |          |          |               |
|            | line 18 is not more than 33 1/3%, che  |   |                 |                    |          |          |               |
| 20         | Private foundation If the organization   |   |                 |                    |          |          |               |

### Part IV | Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

#### **Section A. All Supporting Organizations**

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.
- **b** Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
  - **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

|     | Yes | No |
|-----|-----|----|
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| 1   |     |    |
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| 10b |     |    |
|     |     |    |

| Га  | Supporting Organizations (continued)   |           |          |          |
|-----|--|-----------|----------|----------|
|     |  |           | Yes      | No       |
| 11  | Has the organization accepted a gift or contribution from any of the following persons?  |           |          |          |
| а   | A person who directly or indirectly controls, either alone or together with persons described in lines 11b and   |           |          |          |
|     | 11c below, the governing body of a supported organization?   | 11a       | $\vdash$ | <u> </u> |
|     | A family member of a person described in line 11a above?   | 11b       |          |          |
| С   | A 35% controlled entity of a person described in line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide   | 44.       |          |          |
| Sec | <u>detail in</u> Part VI.<br>rtion B. Type I Supporting Organizations  | 11c       | ш        |          |
|     | usii 21 Typo i capporang cigaminanone  |           | Yes      | No       |
| 1   | Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or   |           | 100      | 110      |
| •   | more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,  |           |          |          |
|     | directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)  |           |          |          |
|     | effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported   |           |          |          |
|     | organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.    | 1         |          |          |
| 2   | Did the organization operate for the benefit of any supported organization other than the supported  |           |          |          |
|     | organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in   |           |          |          |
|     | Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,  |           |          |          |
|     | supervised, or controlled the supporting organization.   | 2         |          |          |
| Sec | tion C. Type II Supporting Organizations   |           |          |          |
|     |  |           | Yes      | No       |
| 1   | Were a majority of the organization's directors or trustees during the tax year also a majority of the directors   |           |          |          |
|     | or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control  |           |          |          |
|     | or management of the supporting organization was vested in the same persons that controlled or managed   |           |          |          |
| 800 | the supported organization(s). tion D. All Type III Supporting Organizations   | 1         |          | Ь        |
| 360 | tion b. All Type III Supporting Organizations  |           | V        |          |
| 4   | Did the exemination provide to each of its supported exeminations, but he lost day of the fifth month of the   |           | Yes      | No       |
| 1   | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the   |           |          |          |
|     | organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the |           |          |          |
|     | organization's governing documents in effect on the date of notification, to the extent not previously provided?   | 1         |          |          |
| 2   | Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported   |           |          |          |
| _   | organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how   |           |          |          |
|     | the organization maintained a close and continuous working relationship with the supported organization(s).  | 2         |          |          |
| 3   | By reason of the relationship described in line 2, above, did the organization's supported organizations have a  | _         |          |          |
|     | significant voice in the organization's investment policies and in directing the use of the organization's   |           |          |          |
|     | income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's   |           |          |          |
|     | supported organizations played in this regard.   | 3         |          |          |
| Sec | tion E. Type III Functionally Integrated Supporting Organizations  |           |          |          |
| 1   | Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)   | )-        |          |          |
| а   | The organization satisfied the Activities Test. Complete line 2 below.   |           |          |          |
| b   | The organization is the parent of each of its supported organizations. Complete line 3 below.  |           |          |          |
| С   | The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see in  | struction |          | l        |
| 2   | Activities Test. Answer lines 2a and 2b below.   |           | Yes      | No       |
| а   | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of   |           |          |          |
|     | the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify  |           |          |          |
|     | those supported organizations and explain how these activities directly furthered their exempt purposes,   |           |          |          |
|     | how the organization was responsive to those supported organizations, and how the organization determined  | 2a        |          |          |
| h   | that these activities constituted substantially all of its activities.  Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement,  | Za        |          |          |
| b   | one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in   |           |          |          |
|     | Part VI the reasons for the organization's position that its supported organization(s) would have engaged in   |           |          |          |
|     | these activities but for the organization's involvement.   | 2b        |          |          |
| 3   | Parent of Supported Organizations. <b>Answer lines 3a and 3b below.</b>  |           |          |          |
| а   |  |           |          |          |
| -   | trustees of each of the supported organizations? If "Yes" or "No" provide details in <b>Part VI.</b>   | За        |          |          |
| b   |  |           |          |          |
|     | of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.  | 3b        |          |          |

| Pai                              | rt V Type III Non-Functionally Integrated 509(a)(3) Supporti  | ng Orgai      | nizations                    |                                |  |  |
|----------------------------------|---|---------------|------------------------------|--------------------------------|--|--|
| 1                                | Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( explain in Part VI). See instructions. |               |                              |                                |  |  |
|                                  | All other Type III non-functionally integrated supporting organizations mu  |               | ·                            |                                |  |  |
| Sect                             | ion A - Adjusted Net Income   |               | (A) Prior Year               | (B) Current Year<br>(optional) |  |  |
| 1                                | Net short-term capital gain   | 1             |                              |                                |  |  |
| 2                                | Recoveries of prior-year distributions  | 2             |                              |                                |  |  |
| 3                                | Other gross income (see instructions)   | 3             |                              |                                |  |  |
| 4                                | Add lines 1 through 3.  | 4             |                              |                                |  |  |
| 5                                | Depreciation and depletion  | 5             |                              |                                |  |  |
| 6                                | Portion of operating expenses paid or incurred for production or  |               |                              |                                |  |  |
|                                  | collection of gross income or for management, conservation, or  |               |                              |                                |  |  |
|                                  | maintenance of property held for production of income (see instructions)  | 6             |                              |                                |  |  |
| 7                                | Other expenses (see instructions)   | 7             |                              |                                |  |  |
| 8                                | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)  | 8             |                              |                                |  |  |
| Section B - Minimum Asset Amount |   |               | (A) Prior Year               | (B) Current Year<br>(optional) |  |  |
| 1                                | Aggregate fair market value of all non-exempt-use assets (see   |               |                              |                                |  |  |
|                                  | instructions for short tax year or assets held for part of year):   |               |                              |                                |  |  |
| a                                | Average monthly value of securities   | 1a            |                              |                                |  |  |
| b                                | Average monthly cash balances   | 1b            |                              |                                |  |  |
| c                                | Fair market value of other non-exempt-use assets  | 1c            |                              |                                |  |  |
| <u>d</u>                         | Total (add lines 1a, 1b, and 1c)  | 1d            |                              |                                |  |  |
| е                                | Discount claimed for blockage or other factors  |               |                              |                                |  |  |
|                                  | (explain in detail in Part VI):   |               |                              |                                |  |  |
| 2                                | Acquisition indebtedness applicable to non-exempt-use assets  | 2             |                              |                                |  |  |
| _3_                              | Subtract line 2 from line 1d.   | 3             |                              |                                |  |  |
| 4                                | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,   |               |                              |                                |  |  |
|                                  | see instructions).  | 4             |                              |                                |  |  |
| _5_                              | Net value of non-exempt-use assets (subtract line 4 from line 3)  | 5             |                              |                                |  |  |
| _6_                              | Multiply line 5 by 0.035.   | 6             |                              |                                |  |  |
| _7_                              | Recoveries of prior-year distributions  | 7             |                              |                                |  |  |
| _8_                              | Minimum Asset Amount (add line 7 to line 6)   | 8             |                              |                                |  |  |
| Sect                             | ion C - Distributable Amount  |               |                              | Current Year                   |  |  |
| 1                                | Adjusted net income for prior year (from Section A, line 8, column A)   | 1             |                              |                                |  |  |
| 2                                | Enter 0.85 of line 1.   | 2             |                              |                                |  |  |
| 3                                | Minimum asset amount for prior year (from Section B, line 8, column A)  | 3             |                              |                                |  |  |
| 4                                | Enter greater of line 2 or line 3.  | 4             |                              |                                |  |  |
| 5                                | Income tax imposed in prior year  | 5             |                              |                                |  |  |
| 6                                | Distributable Amount. Subtract line 5 from line 4, unless subject to  |               |                              |                                |  |  |
|                                  | emergency temporary reduction (see instructions).   | 6             |                              |                                |  |  |
| 7                                | Check here if the current year is the organization's first as a non-function  | ally integrat | ted Type III supporting orga | anization (see                 |  |  |
|                                  | instructions).  | -             |                              |                                |  |  |

Schedule A (Form 990 or 990-EZ) 2020

| Par   | t v   Type III Non-Functionally Integrated 509(                 | (a)(3) Supporting Organ       | nizations <sub>(contin</sub>         | <u>ued)                                    </u> |   |
|-------|---|-------------------------------|--------------------------------------|---|---|
| Secti | on D - Distributions  |                               |                                      |   | Current Year                              |
| 1     | Amounts paid to supported organizations to accomplish exer      | mpt purposes                  |                                      | 1   |   |
| 2     | Amounts paid to perform activity that directly furthers exemp   | t purposes of supported       |                                      |   |   |
|       | organizations, in excess of income from activity                |                               | 2                                    |   |   |
| 3     | Administrative expenses paid to accomplish exempt purpose       | es of supported organizations |                                      | 3   |   |
| 4     | Amounts paid to acquire exempt-use assets                       |                               |                                      | 4   |   |
| 5     | Qualified set-aside amounts (prior IRS approval required - pro  | ovide details in Part VI)     |                                      | 5   |   |
| 6     | Other distributions (describe in Part VI). See instructions.    |                               |                                      | 6   |   |
| 7     | Total annual distributions. Add lines 1 through 6.              |                               |                                      | 7   |   |
| 8     | Distributions to attentive supported organizations to which the | ne organization is responsive |                                      |   |   |
|       | (provide details in Part VI). See instructions.                 |                               |                                      | 8   |   |
| 9     | Distributable amount for 2020 from Section C, line 6            |                               |                                      | 9   |   |
| 10    | Line 8 amount divided by line 9 amount                          |                               |                                      | 10  |   |
| Secti | on E - Distribution Allocations (see instructions)              | (i)<br>Excess Distributions   | (ii)<br>Underdistributio<br>Pre-2020 | ns  | (iii)<br>Distributable<br>Amount for 2020 |
| 1     | Distributable amount for 2020 from Section C, line 6            |                               |                                      |   |   |
| 2     | Underdistributions, if any, for years prior to 2020 (reason-    |                               |                                      |   |   |
|       | able cause required - explain in Part VI). See instructions.    |                               |                                      |   |   |
| 3     | Excess distributions carryover, if any, to 2020                 |                               |                                      |   |   |
| a     | From 2015   |                               |                                      |   |   |
| b     | From 2016   |                               |                                      |   |   |
| С     | From 2017   |                               |                                      |   |   |
| d     | From 2018   |                               |                                      |   |   |
| е     | From 2019   |                               |                                      |   |   |
| f     | Total of lines 3a through 3e                                    |                               |                                      |   |   |
| g     | Applied to underdistributions of prior years                    |                               |                                      |   |   |
| h     | Applied to 2020 distributable amount                            |                               |                                      |   |   |
| i_    | Carryover from 2015 not applied (see instructions)              |                               |                                      |   |   |
| j_    | Remainder. Subtract lines 3g, 3h, and 3i from line 3f.          |                               |                                      |   |   |
| 4     | Distributions for 2020 from Section D,                          |                               |                                      |   |   |
|       | line 7: \$  |                               |                                      |   |   |
| a     | Applied to underdistributions of prior years                    |                               |                                      |   |   |
| b     | Applied to 2020 distributable amount                            |                               |                                      |   |   |
| С     | Remainder. Subtract lines 4a and 4b from line 4.                |                               |                                      |   |   |
| 5     | Remaining underdistributions for years prior to 2020, if        |                               |                                      |   |   |
|       | any. Subtract lines 3g and 4a from line 2. For result greater   |                               |                                      |   |   |
|       | than zero, explain in Part VI. See instructions.                |                               |                                      | $\rightarrow$                                   |   |
| 6     | Remaining underdistributions for 2020. Subtract lines 3h        |                               |                                      |   |   |
|       | and 4b from line 1. For result greater than zero, explain in    |                               |                                      |   |   |
|       | Part VI. See instructions.                                      |                               |                                      |   |   |
| 7     | Excess distributions carryover to 2021. Add lines 3j and 4c.    |                               |                                      |   |   |
| 8     | Breakdown of line 7:  |                               |                                      |   |   |
|       | Excess from 2016  |                               |                                      |   |   |
|       | Excess from 2017  |                               |                                      |   |   |
|       | Excess from 2018  |                               |                                      |   |   |
|       | Excess from 2019  |                               |                                      |   |   |
|       | Excess from 2020  |                               |                                      |   |   |
|       |   |                               |                                      |   |   |

Schedule A (Form 990 or 990-EZ) 2020

## Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

# **Schedule of Contributors**

➤ Attach to Form 990, Form 990-EZ, or Form 990-PF.

➤ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

**2020** 

Name of the organization

BLUE OAK CHARTER SCHOOL INC

Employer identification number

02-0702969

| Organization type (check one):   |   |  |  |  |  |  |  |
|--|---|--|--|--|--|--|--|
| Filers of  | <b>:</b>  | Section:   |  |  |  |  |  |
| Form 99  | 0 or 990-EZ   | $\boxed{X}$ 501(c)( $3$ ) (enter number) organization  |  |  |  |  |  |
|  |   | 4947(a)(1) nonexempt charitable trust <b>not</b> treated as a private foundation   |  |  |  |  |  |
|  |   | 527 political organization   |  |  |  |  |  |
| Form 99  | 0-PF  | 501(c)(3) exempt private foundation  |  |  |  |  |  |
|  |   | 4947(a)(1) nonexempt charitable trust treated as a private foundation  |  |  |  |  |  |
|  |   | 501(c)(3) taxable private foundation   |  |  |  |  |  |
|  | nly a section 501(c)(7  | covered by the <b>General Rule</b> or a <b>Special Rule</b> . 7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.  |  |  |  |  |  |
|  | For an organization   | filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.   |  |  |  |  |  |
| Special  | Rules   |  |  |  |  |  |  |
|  | sections 509(a)(1) a any one contributor  | described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under nd 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; line 1. Complete Parts I and II.   |  |  |  |  |  |
|  | For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. |  |  |  |  |  |  |
| year, contributions exclusively for religious, charitable, etc., purpos<br>is checked, enter here the total contributions that were received du<br>purpose. Don't complete any of the parts unless the <b>General Rule</b> |   | described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box ere the total contributions that were received during the year for an exclusively religious, charitable, etc., uplete any of the parts unless the General Rule applies to this organization because it received nonexclusively, etc., contributions totaling \$5,000 or more during the year |  |  |  |  |  |
| but it <b>m</b> u  | ust answer "No" on  | at isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to   |  |  |  |  |  |

02-0702969

Name of organization Employer identification number BLUE OAK CHARTER SCHOOL INC

| Part I     | Contributors (see instructions). Use duplicate copies of Part I if ad | ditional space is needed.  |  |
|------------|---|----------------------------|--|
| (a)<br>No. | (b)<br>Name, address, and ZIP + 4                                     | (c) Total contributions    | (d) Type of contribution   |
| 1          | FONTAINE 2007 LIVING TRUST  3301 DULLANTY WAY  SACRAMENTO , CA 95816  | \$\$.                      | Person X Payroll  Noncash  (Complete Part II for noncash contributions.) |
| (a)<br>No. | (b)<br>Name, address, and ZIP + 4                                     | (c) Total contributions    | (d) Type of contribution   |
|            |   | \$                         | Person Payroll Noncash (Complete Part II for noncash contributions.)     |
| (a)<br>No. | (b) Name, address, and ZIP + 4  | (c) Total contributions    | (d)<br>Type of contribution  |
|            |   | \$                         | Person Payroll Noncash (Complete Part II for noncash contributions.)     |
| (a)<br>No. | (b)<br>Name, address, and ZIP + 4                                     | (c)<br>Total contributions | (d) Type of contribution   |
|            |   | \$                         | Person Payroll Noncash (Complete Part II for noncash contributions.)     |
| (a)<br>No. | (b)<br>Name, address, and ZIP + 4                                     | (c) Total contributions    | (d) Type of contribution   |
|            |   | \$                         | Person Payroll Noncash (Complete Part II for noncash contributions.)     |
| (a)<br>No. | (b)<br>Name, address, and ZIP + 4                                     | (c)<br>Total contributions | (d) Type of contribution   |
|            |   |                            | Person Payroll Noncash Complete Part II for noncash contributions.       |

Name of organization

Employer identification number

# BLUE OAK CHARTER SCHOOL INC

02-0702969

|                              | Noncash Property (see instructions). Use duplicate copies of Part II if a | additional space is needed.               |                      |
|------------------------------|---|---|----------------------|
| (a)<br>No.<br>from<br>Part I | (b)  Description of noncash property given                                | (c) FMV (or estimate) (See instructions.) | (d)<br>Date received |
|                              |   | \$  |                      |
| (a)<br>No.<br>rom<br>art I   | (b)  Description of noncash property given                                | (c) FMV (or estimate) (See instructions.) | (d)<br>Date received |
|                              |   | \$  |                      |
| (a)<br>No.<br>rom<br>Part I  | (b)  Description of noncash property given                                | (c) FMV (or estimate) (See instructions.) | (d)<br>Date received |
|                              |   | \$  |                      |
| (a)<br>No.<br>from<br>Part I | (b)  Description of noncash property given                                | (c) FMV (or estimate) (See instructions.) | (d)<br>Date received |
|                              |   | \$  |                      |
| (a)<br>No.<br>rom<br>Part I  | (b)  Description of noncash property given                                | (c) FMV (or estimate) (See instructions.) | (d)<br>Date received |
|                              |   | \$  |                      |
| (a)<br>No.<br>rom<br>Part I  | (b)  Description of noncash property given                                | (c) FMV (or estimate) (See instructions.) | (d)<br>Date received |
| 1                            |   |   |                      |

Name of organization **Employer identification number** BLUE OAK CHARTER SCHOOL INC 02-0702969 Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) Use duplicate copies of Part III if additional space is needed. (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee

#### **SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047 Open to Public Inspection

Name of the organization

BLUE OAK CHARTER SCHOOL INC

**Employer identification number** 02-0702969

| Pai | t I Organizations Maintaining Donor Advise  | d Funds or Other Similar              | Funds or Accour               | nts. Complete if the            |  |  |  |  |
|-----|---|---------------------------------------|-------------------------------|---------------------------------|--|--|--|--|
|     | organization answered "Yes" on Form 990, Part IV, lin   | e 6.                                  |                               |                                 |  |  |  |  |
|     |   | (a) Donor advised funds               | ( <b>b)</b> Fur               | nds and other accounts          |  |  |  |  |
| 1   | Total number at end of year   |                                       |                               |                                 |  |  |  |  |
| 2   | Aggregate value of contributions to (during year)   |                                       |                               |                                 |  |  |  |  |
| 3   | Aggregate value of grants from (during year)  |                                       |                               |                                 |  |  |  |  |
| 4   | Aggregate value at end of year  |                                       |                               |                                 |  |  |  |  |
| 5   | Did the organization inform all donors and donor advisors in  | writing that the assets held in do    | nor advised funds             |                                 |  |  |  |  |
|     | are the organization's property, subject to the organization's  | exclusive legal control?              |                               | Yes No                          |  |  |  |  |
| 6   | Did the organization inform all grantees, donors, and donor a   |                                       |                               |                                 |  |  |  |  |
|     | for charitable purposes and not for the benefit of the donor o  | r donor advisor, or for any other     | purpose conferring            |                                 |  |  |  |  |
|     | impermissible private benefit? Yes No   |                                       |                               |                                 |  |  |  |  |
| Pai | t II Conservation Easements. Complete if the org  | ganization answered "Yes" on Fo       | orm 990, Part IV, line 7      |                                 |  |  |  |  |
| 1   | Purpose(s) of conservation easements held by the organization   | on (check all that apply).            |                               |                                 |  |  |  |  |
|     | Preservation of land for public use (for example, recrea  | tion or education) 🔲 Prese            | rvation of a historically     | important land area             |  |  |  |  |
|     | Protection of natural habitat   | Prese                                 | rvation of a certified hi     | storic structure                |  |  |  |  |
|     | Preservation of open space  |                                       |                               |                                 |  |  |  |  |
| 2   | Complete lines 2a through 2d if the organization held a qualif  | ied conservation contribution in      | the form of a conserva        | tion easement on the last       |  |  |  |  |
|     | day of the tax year.  |                                       |                               | Held at the End of the Tax Year |  |  |  |  |
| а   | Total number of conservation easements  |                                       | 2a                            |                                 |  |  |  |  |
| b   | Total acreage restricted by conservation easements  |                                       | 2b                            |                                 |  |  |  |  |
| С   | Number of conservation easements on a certified historic stru   | ucture included in (a)                | 2c                            |                                 |  |  |  |  |
| d   | Number of conservation easements included in (c) acquired a   | after 7/25/06, and not on a histor    | ric structure                 |                                 |  |  |  |  |
|     | listed in the National Register   |                                       | 2d                            |                                 |  |  |  |  |
| 3   | Number of conservation easements modified, transferred, rel   | eased, extinguished, or terminat      | ed by the organization        | during the tax                  |  |  |  |  |
|     | year  |                                       |                               |                                 |  |  |  |  |
| 4   | Number of states where property subject to conservation eas   | sement is located                     |                               |                                 |  |  |  |  |
| 5   | Does the organization have a written policy regarding the per   | iodic monitoring, inspection, har     | ndling of                     |                                 |  |  |  |  |
|     | violations, and enforcement of the conservation easements it  |                                       |                               |                                 |  |  |  |  |
| 6   | Staff and volunteer hours devoted to monitoring, inspecting,  | handling of violations, and enfor     | cing conservation ease        | ements during the year          |  |  |  |  |
|     | <u> </u>  |                                       |                               |                                 |  |  |  |  |
| 7   | Amount of expenses incurred in monitoring, inspecting, hand   | lling of violations, and enforcing    | conservation easemen          | ts during the year              |  |  |  |  |
| _   | <b>&gt;</b> \$  |                                       |                               |                                 |  |  |  |  |
| 8   | Does each conservation easement reported on line 2(d) abov  |                                       |                               |                                 |  |  |  |  |
| _   | and section 170(h)(4)(B)(ii)?   |                                       |                               |                                 |  |  |  |  |
| 9   | In Part XIII, describe how the organization reports conservation  |                                       | •                             |                                 |  |  |  |  |
|     | balance sheet, and include, if applicable, the text of the footr  | note to the organization's financi    | al statements that desc       | cribes the                      |  |  |  |  |
| Pai | organization's accounting for conservation easements.  † III   Organizations Maintaining Collections of | Art Historical Treasure               | s or Other Simila             | r Assats                        |  |  |  |  |
| · u | Complete if the organization answered "Yes" on Form   | •                                     | o, or ourier cirrina          | ii Addeto.                      |  |  |  |  |
| 12  | If the organization elected, as permitted under FASB ASC 95   |                                       | atomont and balance s         | hoot works                      |  |  |  |  |
| Ia  | of art, historical treasures, or other similar assets held for put                                      | •                                     |                               |                                 |  |  |  |  |
|     | service, provide in Part XIII the text of the footnote to its finar                                     | · · · · · · · · · · · · · · · · · · · |                               | public                          |  |  |  |  |
| h   | If the organization elected, as permitted under FASB ASC 95   |                                       |                               | t works of                      |  |  |  |  |
| D   | art, historical treasures, or other similar assets held for public                                      |                                       |                               |                                 |  |  |  |  |
|     | provide the following amounts relating to these items:  | exhibition, education, or research    | cir iii iurtiierance or pu    | blic service,                   |  |  |  |  |
|     |   |                                       | •                             | ¢                               |  |  |  |  |
|     | (i) Revenue included on Form 990, Part VIII, line 1   |                                       |                               |                                 |  |  |  |  |
| 2   | If the organization received or held works of art, historical tre                                       | asuras or other similar assets fo     |                               | · —                             |  |  |  |  |
| ~   | the following amounts required to be reported under FASB A  |                                       | i iii ai iolai galii, provide | <u>.</u>                        |  |  |  |  |
| 9   | Revenue included on Form 990, Part VIII, line 1   |                                       | •                             | \$                              |  |  |  |  |
|     | Assets included in Form 990, Part X   |                                       |                               |                                 |  |  |  |  |
|     | moidada iiri oilii ooo, i arex  |                                       |                               | ¥                               |  |  |  |  |

032051 12-01-20

Schedule D (Form 990) 2020

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

| Pai         | t III Organizations Maintaining Co  | ollections of Art                    | , Historical                            | Treasures, o                  | r Other       | Similar Asso           | ets (continu | ued)       |
|-------------|---|--------------------------------------|---|-------------------------------|---------------|------------------------|--------------|------------|
| 3           | Using the organization's acquisition, accessic                                  |                                      |   |                               |               |                        | ,            | <u> </u>   |
|             | collection items (check all that apply):  | ,                                    | ,                                       | 3                             | 3             |                        |              |            |
| а           | Public exhibition   | d                                    | I oan or                                | exchange progr                | am            |                        |              |            |
| b           | Scholarly research  | e                                    |   | enerialige progr              |               |                        |              |            |
| c           | Preservation for future generations   | · ·                                  | 00                                      |                               |               |                        |              |            |
| 4           | Provide a description of the organization's co                                  | llections and explain                | how they furth                          | er the organization           | nn's exemr    | nt nurnose in P        | art XIII     |            |
| 5           | During the year, did the organization solicit or                                | ·                                    | •                                       | •                             |               |                        | art Am.      |            |
| Ü           | to be sold to raise funds rather than to be ma                                  |                                      |   |                               |               |                        | Yes          | ☐ No       |
| Pai         | t IV Escrow and Custodial Arrang  |                                      |   |                               |               |                        |              |            |
|             | reported an amount on Form 990, Par   |                                      | 3                                       |                               |               | ,                      | ,            |            |
| 1a          | Is the organization an agent, trustee, custodia                                 | an or other intermedia               | ary for contribu                        | tions or other as             | sets not in   | cluded                 |              |            |
|             | on Form 990, Part X?  |                                      |   |                               |               |                        | Yes          | ☐ No       |
| b           | If "Yes," explain the arrangement in Part XIII a                                |                                      |   |                               |               |                        |              |            |
|             |   |                                      |   |                               |               |                        | Amount       |            |
| С           | Beginning balance   |                                      |   |                               |               | 1c                     |              |            |
|             | Additions during the year   |                                      |   |                               |               | 1d                     |              |            |
| е           | Distributions during the year   |                                      |   |                               |               | 1e                     |              |            |
| f           | Ending balance  |                                      |   | ,                             |               | 1f                     |              |            |
| 2a          | Did the organization include an amount on Fo                                    | orm 990, Part X, line 2              | 21, for escrow of                       | or custodial acco             | unt liability | ?                      | Yes          | No         |
|             | If "Yes," explain the arrangement in Part XIII.                                 |                                      |   |                               |               |                        |              |            |
| Pai         | t V Endowment Funds. Complete if  | the organization ans                 | wered "Yes" or                          | n Form 990, Par               | IV, line 10   |                        |              |            |
|             | _   | (a) Current year                     | (b) Prior yea                           | r (c) Two yea                 | rs back (     | d) Three years ba      | ck (e) Four  | years back |
| 1a          | Beginning of year balance   |                                      |   |                               |               |                        |              |            |
| b           | Contributions   |                                      |   |                               |               |                        |              |            |
| С           | Net investment earnings, gains, and losses                                      |                                      |   |                               |               |                        |              |            |
| d           | Grants or scholarships  |                                      |   |                               |               |                        |              |            |
| е           | Other expenditures for facilities   |                                      |   |                               |               |                        |              |            |
|             | and programs  | \                                    |   |                               |               |                        |              |            |
| f           | Administrative expenses   |                                      |   |                               |               |                        |              |            |
| g           | End of year balance   |                                      |   |                               |               |                        |              |            |
| 2           | Provide the estimated percentage of the curre                                   | ent year end balance                 | (line 1g, colum                         | n (a)) held as:               |               |                        |              |            |
| а           | Board designated or quasi-endowment   |                                      | _%                                      |                               |               |                        |              |            |
| b           | Permanent endowment   | %                                    |   |                               |               |                        |              |            |
| С           | Term endowment  | /6                                   |   |                               |               |                        |              |            |
|             | The percentages on lines 2a, 2b, and 2c shou                                    | ·                                    |   |                               |               |                        |              |            |
| 3a          | Are there endowment funds not in the posses                                     | ssion of the organizat               | ion that are hel                        | d and administe               | red for the   | organization           | Г            |            |
|             | by:   |                                      |   |                               |               |                        |              | Yes No     |
|             | (i) Unrelated organizations   |                                      |   |                               |               |                        |              |            |
|             | (ii) Related organizations  |                                      |   |                               |               |                        | 3a(ii)       |            |
|             | If "Yes" on line 3a(ii), are the related organizate                             |                                      |   | R?                            |               |                        | 3b           |            |
| 4<br>Do     | Describe in Part XIII the intended uses of the tVI Land, Buildings, and Equipme |                                      | ment funds.                             |                               |               |                        |              |            |
| Pai         |   |                                      | D 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 0 5 000                       |               | 10                     |              |            |
|             | Complete if the organization answered   |                                      |   |                               |               |                        |              |            |
|             | Description of property   | (a) Cost or other basis (investment) | , ,                                     | Cost or other<br>asis (other) |               | cumulated<br>reciation | (d) Book     | value      |
|             | Land  |                                      |   |                               |               |                        |              |            |
|             | Buildings   |                                      | 1,                                      | 192,117.                      | 1,1           | 71,071.                | 21           | ,046.      |
|             | Leasehold improvements  |                                      |   | 44 = 2 2                      |               | 11 -00                 |              |            |
| d           | Equipment   |                                      |   | 41,592.                       |               | 41,592.                |              | 0.         |
|             | Other   | · ·                                  |   |                               |               |                        | 0.1          | 0.4.5      |
| <u>Tota</u> | . Add lines 1a through 1e. (Column (d) must ed                                  | qual Form 990, Part X                | . column (B), lir                       | ne 10c.)                      |               |                        | 21           | .,046.     |

Schedule D (Form 990) 2020

| Schedule D (Form 990) 2020 BLUE OAK CHA                                   | ARTER SCHOOL              | INC 0                                      | 2-0702969 Page          |
|---|---------------------------|--|-------------------------|
| Part VII Investments - Other Securities.                                  |                           |  | g-                      |
| Complete if the organization answered "Yes" of                            | on Form 990, Part IV, lin | e 11b. See Form 990, Part X, line 12.      |                         |
| (a) Description of security or category (including name of security)      | (b) Book value            | (c) Method of valuation: Cost or er        | nd-of-year market value |
| (1) Financial derivatives   |                           |  |                         |
| (2) Closely held equity interests   |                           |  |                         |
| (3) Other   |                           |  |                         |
| (A)   |                           |  |                         |
| (B)   |                           |  |                         |
| (C)   |                           |  |                         |
| (D)   |                           |  |                         |
| (E)   |                           |  |                         |
| (F)   |                           | _  |                         |
| (G)   |                           |  |                         |
| (H)   |                           |  |                         |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)          |                           |  |                         |
| Part VIII Investments - Program Related.                                  |                           |  |                         |
| Complete if the organization answered "Yes" of                            | on Form 990, Part IV, lin | e 11c. See Form 990, Part X, line 13.      |                         |
| (a) Description of investment   | (b) Book value            | (c) Method of valuation: Cost or er        | nd-of-year market value |
| (1)   |                           |  |                         |
| (2)   |                           |  |                         |
| (3)   |                           |  |                         |
| (4)   |                           |  |                         |
| (5)   |                           |  |                         |
| (6)   |                           |  |                         |
| (7)   |                           |  |                         |
| (8)   |                           |  |                         |
| (9)   |                           |  |                         |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶        |                           |  |                         |
| Part IX Other Assets.   |                           |  |                         |
| Complete if the organization answered "Yes" of                            |                           | e 11d. See Form 990, Part X, line 15.      |                         |
| (a) [   | Description               |  | (b) Book value          |
| (1)   |                           |  |                         |
| (2)   |                           |  |                         |
| (3)   |                           |  |                         |
| (4)   |                           |  |                         |
| (5)   |                           |  |                         |
| (6)   |                           |  |                         |
| (7)   |                           |  |                         |
| (8)   |                           |  |                         |
| (9)   |                           |  |                         |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line             | 15.)                      |  | <u> </u>                |
| Part X Other Liabilities.  Complete if the organization answered "Yes" of | on Form 990. Part IV. lin | e 11e or 11f. See Form 990. Part X. line 2 | 5.                      |
| 1. (a) Description of liability   | ,, 1111                   |  | (b) Book value          |
| (1) Federal income taxes  |                           |  |                         |
| (2)   |                           |  |                         |
| (3)   |                           |  |                         |
| (4)   |                           |  |                         |
| (5)   |                           |  |                         |
| (6)   |                           |  |                         |

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the X organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Schedule D (Form 990) 2020

(7) (8)

| Pa               | rt XI Re   | conciliation of Revenue per Audited Financial Statemen   | ts With Revenue p          | er Return.   |                  |
|------------------|--|--|----------------------------|--------------|------------------|
|                  | Co   | mplete if the organization answered "Yes" on Form 990, Part IV, line 12a.  |                            |              |                  |
| 1                | Total rever  | nue, gains, and other support per audited financial statements   |                            | 1            | 3,641,157.       |
| 2                | Amounts i  | ncluded on line 1 but not on Form 990, Part VIII, line 12:   |                            |              |                  |
| а                | Net unreal   | zed gains (losses) on investments  | 2a                         |              |                  |
| b                | Donated s  | ervices and use of facilities  | 2b                         |              |                  |
| С                | Recoveries   | s of prior year grants   | 2c                         |              |                  |
| d                | Other (Des   | cribe in Part XIII.)   | 2d                         |              |                  |
| е                | Add lines  | 2a through 2d  |                            | 2e           | 0.               |
| 3                | Subtract li  | ne 2e from line 1  |                            | 3            | 3,641,157.       |
| 4                | Amounts i  | ncluded on Form 990, Part VIII, line 12, but not on line 1:  | 1 1                        |              |                  |
| а                | Investmen  | t expenses not included on Form 990, Part VIII, line 7b  | 4a                         |              |                  |
| b                | Other (Des   | cribe in Part XIII.)   | 4b                         |              |                  |
| С                | Add lines  | la and 4b  |                            | 4c           | 0.               |
| 5                | Total rever  | nue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)  |                            | 5            | 3,641,157.       |
| Pa               | rt XII Re  | conciliation of Expenses per Audited Financial Stateme   | nts With Expenses          | s per Return | •                |
|                  |  | mplete if the organization answered "Yes" on Form 990, Part IV, line 12a.  |                            |              |                  |
| 1                | Total expe   | nses and losses per audited financial statements   |                            | 1            | 3,552,440.       |
| 2                | Amounts i  |  |                            |              |                  |
| а                |  | ncluded on line 1 but not on Form 990, Part IX, line 25:   |                            |              |                  |
| b                | Donated s  | ervices and use of facilities  | 2a                         |              |                  |
|                  |  |  | 2a<br>2b                   |              |                  |
| С                | Prior year   | ervices and use of facilities  |                            |              |                  |
| c<br>d           | Prior year<br>Other loss   | ervices and use of facilities adjustments  | 2b<br>2c                   |              |                  |
| c<br>d<br>e      | Prior year<br>Other loss<br>Other (Des   | ervices and use of facilities<br>adjustments<br>es   | 2b<br>2c<br>2d             |              | 0.               |
| -                | Prior year<br>Other loss<br>Other (Des<br>Add lines  | ervices and use of facilities adjustments es cribe in Part XIII.)  | 2b<br>2c<br>2d             |              | 0.<br>3,552,440. |
| е                | Prior year<br>Other loss<br>Other (Des<br>Add lines S<br>Subtract li   | ervices and use of facilities adjustments es cribe in Part XIII.) 2a through 2d  | 2b<br>2c<br>2d             |              |                  |
| е                | Other (Des<br>Other (Des<br>Add lines :<br>Subtract li<br>Amounts i  | ervices and use of facilities adjustments es cribe in Part XIII.) 2a through 2d ne 2e from line 1  | 2b<br>2c<br>2d             |              |                  |
| e<br>3<br>4      | Prior year<br>Other loss<br>Other (Des<br>Add lines :<br>Subtract li<br>Amounts i<br>Investmen               | ervices and use of facilities adjustments es cribe in Part XIII.) 2a through 2d ne 2e from line 1 ncluded on Form 990, Part IX, line 25, but not on line 1:  | 2b<br>2c<br>2d             |              | 3,552,440.       |
| e<br>3<br>4<br>a | Prior year<br>Other loss<br>Other (Des<br>Add lines &<br>Subtract li<br>Amounts i<br>Investmen<br>Other (Des | ervices and use of facilities adjustments es cribe in Part XIII.) 2a through 2d ne 2e from line 1 ncluded on Form 990, Part IX, line 25, but not on line 1: t expenses not included on Form 990, Part VIII, line 7b cribe in Part XIII.) | 2b<br>2c<br>2d<br>4a<br>4b | 3            |                  |

| Part XIII | Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

#### PART X, LINE 2:

THE SCHOOL IS A NONPROFIT ENTITY EXEMPT FROM THE PAYMENT OF INCOME TAXES

UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND CALIFORNIA REVENUE AND

TAXATION CODE SECTION 23701D. ACCORDINGLY, NO PROVISION HAS BEEN MADE FOR

INCOME TAXES. MANAGEMENT HAS DETERMINED THAT ALL INCOME TAX POSITIONS ARE

MORE LIKELY THAN NOT OF BEING SUSTAINED UPON POTENTIAL AUDIT OR

EXAMINATION; THEREFORE, NO DISCLOSURES OF UNCERTAIN INCOME TAX POSITIONS

ARE REQUIRED. THE SCHOOL IS SUBJECT TO INCOME TAX ON NET INCOME THAT IS

DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO THE EXEMPT

PURPOSES. THE SCHOOL FILES AN EXEMPT SCHOOL RETURN AND APPLICABLE

UNRELATED BUSINESS INCOME TAX RETURN IN THE U.S. FEDERAL JURISDICTION AND

WITH THE CALIFORNIA FRANCHISE TAX BOARD.



#### **SCHEDULE E**

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Name of the organization

#### **Schools**

► Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

► Attach to Form 990 or Form 990-EZ.

► Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2020
Open to Public

Employer identification number

# BLUE OAK CHARTER SCHOOL INC

02-0702969

Inspection

|        |   |    | YES | ╽ |
|--------|---|----|-----|---|
|        | Does the organization have a racially nondiscriminatory policy toward students by statement in its charter,   |    |     | Ι |
|        | bylaws, other governing instrument, or in a resolution of its governing body?   | 1  | X   | ⊥ |
|        | Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures,  |    |     |   |
|        | catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?   | 2  | X   |   |
|        | Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet   |    |     | Ι |
|        | homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the  |    |     | l |
|        | homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the   |    |     | l |
|        | registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general   |    |     | ı |
|        | community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II  | 3  |     | Ι |
|        | BLUE OAK CHARTER SCHOOL IS A CALIFORNIA PUBLIC SCHOOL AND IS  |    |     | T |
|        | THEREFORE EXEMPT FROM PROC 75-50, 1975-2 C B 587. HOWEVER,  |    |     | ı |
|        | THE POLICY IS PART OF OUR CHARTER DOCUMENT WHICH IS POSTED ON   |    |     |   |
|        | OUR WEBSITE.  |    |     | l |
|        |   |    |     |   |
|        | Does the organization maintain the following?   |    |     |   |
|        | Records indicating the racial composition of the student body, faculty, and administrative staff?   | 4a | Х   | T |
|        | Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?   | 4b |     | t |
|        | Copies of all catalogues, brochures, announcements, and other written communications to the public dealing  | 15 |     | t |
|        | with student admissions, programs, and scholarships?  | 4c | х   |   |
| 4      | Copies of all material used by the organization or on its behalf to solicit contributions?  | 4d | X   | t |
| 4      | If you answered "No" to any of the above, please explain. If you need more space, use Part II.  | 40 |     | t |
|        | THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR FINANCIAL   |    |     |   |
|        | ASSISTANCE.   |    |     |   |
|        |   |    |     | l |
|        |   |    |     | l |
|        | Does the organization discriminate by race in any way with respect to:  |    |     | ı |
| 1      | Students' rights or privileges?   | 5a |     | ╀ |
| )      | Admissions policies?  | 5b |     | 1 |
| ;      | Employment of faculty or administrative staff?  | 5c |     | ┸ |
| ı      | Scholarships or other financial assistance?   | 5d |     | 1 |
|        | Educational policies?   | 5e |     |   |
|        | Use of facilities?  | 5f |     |   |
|        |   | 5g |     |   |
|        | Athletic programs?  |    |     |   |
| j      | Athletic programs? Other extracurricular activities?  | 5h |     | т |
| J      | Athletic programs? Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.  | 5h |     | ľ |
| j      | Other extracurricular activities?   | 5h |     |   |
| 1      | Other extracurricular activities?  If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.  |    | x   |   |
| )<br>1 | Other extracurricular activities?  If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.  Does the organization receive any financial aid or assistance from a governmental agency?   | 6a | X   |   |
| )<br>1 | Other extracurricular activities?  If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.  Does the organization receive any financial aid or assistance from a governmental agency?  Has the organization's right to such aid ever been revoked or suspended? |    | X   |   |
| g<br>n | Other extracurricular activities?  If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.  Does the organization receive any financial aid or assistance from a governmental agency?   | 6a | X   |   |

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule E (Form 990 or 990-EZ) 2020

#### SCHEDULE O

Internal Revenue Service

(Form 990 or 990-EZ)
Department of the Treasury

## Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.

► Attach to Form 990 or 990-EZ.

► Go to www.irs.gov/Form990 for the latest information.

**2U2U**Open to Public Inspection

OMB No. 1545-0047

Name of the organization

BLUE OAK CHARTER SCHOOL INC

Employer identification number 02-0702969

FORM 990, PART VI, SECTION A, LINE 8B:

THERE ARE ADVISORY COMMITTEES WHICH REVIEW AND PROPOSE ACTION TO THE BOARD.

FOR 20-21, THEY WOULD BE THE FINANCE COMMITTEE, THE SAFETY COMMITTEE, THE

CHARTER ELECTION COMMITTEE, THE FACILITIES COMMITTEE, AND THE CHARTER

REVIEW COMMITTEE. THESE ADVISORY COMMITTEES DO NOT HAVE AUTHORITY TO ACT ON

BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

ORGANIZATION'S PROCESS TO REVIEW FORM 990 A COPY OF THE FORM 990 IS

PRESENTED TO THE BOARD FOR COMMENTS AND APPROVAL PRIOR TO FILING THE FORM.

FORM 990, PART VI, SECTION B, LINE 12C:

EACH DESIGNATED EMPLOYEE, INCLUDING GOVERNING BOARD MEMBERS AND CANDIDATES, FILE A STATEMENT OF ECONOMIC INTEREST FORM 700 ("STATEMENT") DISCLOSING INTERESTS IN REAL PROPERTY, REPORTABLE INVESTMENTS, BUSINESS POSITIONS, INCOME SUBJECT TO CONFLICT OF INTEREST. ALL FORMS ARE FILED WITH THE CHARTER SCHOOL AND FORWARDED TO THE COUNTY BOARD OF SUPERVISORS. WHEN A DESIGNATED EMPLOYEE SHOULD NOT MAKE A DECISION BECAUSE OF THE DISQUALIFYING THEY SUBMIT A WRITTEN DISCLOSURE OF THE DISQUALIFYING INTEREST TO IMMEDIATE SUPERVISOR. THE SUPERVISOR THEN IMMEDIATELY REASSIGNS THE MATTER TO ANOTHER EMPLOYEE AND FORWARDS HE DISCLOSURE NOTICE TO THE CHARTER SCHOOL DIRECTOR, WHO RECORDS EMPLOYEE'S DISQUALIFICATION. GOVERNING BODY MEMBERS DISCLOSE A DISQUALIFYING INTEREST AT THE MEETING DURING WHICH CONSIDERATION OF THE DECISION TAKES PLACE AND DISCLOSURE IS MADE PART OF THE BOARD'S OFFICIAL RECORD AND THE MEMBER REFRAINS FROM PARTICIPATING IN

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) 2020

032211 11-20-20

THE DECISION IN ANY WAY.

| Name of the organization  BLUE OAK CHARTER SCHOOL INC      | 02-0702969       |
|--|------------------|
|  |                  |
| EODM 000 DADE UT GEGETON D. LINE 15.                       |                  |
| FORM 990, PART VI, SECTION B, LINE 15:                     |                  |
| THE BOARD REVIEWS THE COMPENSATION OF THE ADMINISTRATOR ON | ANNUAL BASIS AND |
| USES COMPARABLE AGENCIES' SALARY SCHEDULES TO DETERMINE TH | AT COMPENSATION  |
| IS APPROPPRIATE AND COMPETITIVE.                           |                  |
|  |                  |
| FORM 990, PART VI, SECTION C, LINE 19:                     |                  |
| THE DOCUMENTS ARE READILY AVAILABLE TO THE PUBLIC UPON REQ | UEST. THE SCHOOL |
| CHARTER AND BYLAWS ARE AVAILABLE ON THE ORGANIZATION'S WEE | SSITE.           |
|  |                  |
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TAXABLE YEAR **2020** 

## California Exempt Organization Annual Information Return

028941 12-22-20 FORM

199

| Cal  | endar Year      | 2020     | or fiscal year beginning (mm/dd/yyyy)   | 07/01/2                    | 2020        | , and endi                          | ing (mm/dd/     | ′уууу)          | 06        | /30/2021         |            |
|------|-----------------|----------|---|----------------------------|-------------|-------------------------------------|-----------------|-----------------|-----------|------------------|------------|
|      | poration/Org    |          |   |                            |             |                                     |                 | California corp | oration r | number           |            |
|      |                 |          |   |                            |             |                                     |                 |                 |           |                  |            |
| Bl   | LUE O           | AK       | CHARTER SCHOOL INC  |                            |             |                                     |                 | 2547            | 528       |                  |            |
| Add  | litional inforn | nation.  | See instructions.   |                            |             |                                     |                 | FEIN            |           |                  |            |
|      |                 |          |   |                            |             |                                     |                 | 02-0            | 702       | 969              |            |
|      | et address (s   |          |   |                            |             |                                     |                 | PMB no.         |           |                  |            |
| 4!   | 50 W.           | ΕZ       | AST AVENUE  |                            |             |                                     |                 |                 |           |                  |            |
| City |                 |          |   |                            |             |                                     | State           | ZIP code        |           |                  |            |
| _    | HICO            |          |   |                            |             |                                     | CA              | 9592            |           |                  |            |
| For  | eign country    | name     |   | Foreign province/state     | e/county    |                                     |                 | Foreign p       | ostal co  | de               |            |
| _    |                 |          |   | <u> </u>                   | ı           |                                     |                 |                 |           |                  |            |
| A    | First retu      | rn       |   | Yes X No                   |             |                                     |                 |                 |           |                  | -          |
| В    | Amended         |          |   |                            |             |                                     |                 |                 |           | • Yes X          | ⊾ No       |
| C    |                 |          | 047(a)(1) trust   | Yes X No                   |             |                                     |                 |                 |           |                  | <b>-</b> 7 |
| D    |                 |          | on return?  |                            |             | ed in political a                   |                 |                 |           |                  | _          |
|      |                 | Dissol   |   | Merged/Reorganized         |             |                                     |                 |                 |           | 701g? ● Yes X    | NO INO     |
| Е    |                 |          | ld/yyyy) ●<br>ing method: (1) Cash (2) X Accrua   | . (2)                      |             | s," enter the gro<br>organization a |                 |                 |           |                  | - No       |
| F    |                 |          | filed? (1) • 990T (2) • 990PF (3)   |                            |             | e organization                      |                 |                 |           | • [ ] 165 [25    | L INO      |
| '    |                 |          | 990 series  | Scri H ( 990)              |             |                                     |                 |                 |           | • Yes X          | T No       |
| G    |                 |          | filing? See instructions  | Yes X No.                  |             |                                     |                 |                 |           |                  | - 110      |
| Н    |                 |          | ation in a group exemption  |                            |             |                                     |                 |                 |           | • Yes X          | □ No       |
|      |                 | _        | s the parent's name?  |                            |             | eral Form 1023                      |                 |                 |           | = =              | =          |
|      | ,               |          |   |                            |             | iled with IRS                       |                 |                 |           |                  |            |
|      |                 |          |   |                            |             |                                     |                 |                 |           |                  |            |
| P    | art I           | ompl     | ete Part I unless not required to file this fo  | rm. See General Inf        | ormation B  | and C.                              |                 |                 |           |                  |            |
|      |                 | 1        | Gross sales or receipts from other source   | s. From Side 2, Part I     | I, line 8   |                                     |                 | •               | 1         | 7,50             | 00         |
|      |                 | 2        | Gross dues and assessments from memb  | ers and affiliates         |             |                                     |                 |                 | 2         |                  | 00         |
|      |                 | 3        | Gross contributions, gifts, grants, and sim   | ilar amounts receive       | t           |                                     | STM'            | T 1 •           | 3         | 3,633,65         | 7 00       |
|      | Receipts        | 4        | Total gross receipts for filing requirement   |                            | -           |                                     |                 |                 |           |                  |            |
|      | and             |          | This line must be completed. If the resul   |                            |             |                                     | ı B             | •               | 4         | 3,641,15         | 7 00       |
| R    | evenues         | 5        | Cost of goods sold  |                            |             |                                     |                 | 00              |           |                  |            |
|      |                 | 6        | Cost or other basis, and sales expenses of  |                            |             |                                     |                 | 00              |           |                  |            |
|      |                 | 7        | Total costs. Add line 5 and line 6  |                            |             |                                     |                 |                 | 7         | 2 (41 15         | 00         |
| _    |                 | 8        | Total gross income. Subtract line 7 from I  |                            |             |                                     |                 |                 | 8         | 3,641,15         |            |
| Е    | xpenses         | 9        | Total expenses and disbursements. From  |                            |             |                                     |                 |                 | 9         | 3,552,44         |            |
| _    |                 | 10       | Excess of receipts over expenses and dist   |                            |             |                                     |                 |                 | 10        | 88,71            | -          |
|      |                 | 11<br>12 |   |                            |             |                                     |                 |                 | 11        |                  | 00         |
|      |                 | 13       | Payments balance. If line 11 is more than   | lina 12 cuhtract lina      |             |                                     |                 | _               | 13        |                  | 00         |
| F    | iling Fee       | 14       | Use tax balance. If line 12 is more than lin  |                            |             |                                     |                 | _               | 14        |                  | 00         |
| '    | illing i cc     | 15       | Penalties and Interest. See General Inform  |                            |             |                                     |                 |                 | 15        |                  | 00         |
|      |                 |          |   |                            |             |                                     |                 |                 | -         |                  | 00         |
|      |                 | Unde     | <b>Balance due.</b> Add line 12 and line 15. The penalties of perjury, I declare that I have examined rue, correct, and complete. Declaration of preparer ( | this return, including acc | ompanying s | chedules and stat                   | tements, and to | o the best of m | y knowle  | edge and belief, |            |
| Sign |                 | 10.00    | do, correct, and complete. Decidation of property   | other than taxpayer, to ba | I Title     | ornador or willon                   | l Da            | -               |           | Telephone        |            |
| He   | re              | Sign:    | ature icer  |                            | CHAI        | R                                   |                 |                 |           | 530-879-748      | 3          |
| _    |                 |          |   |                            |             | Date                                | Ch              | eck if          |           | PTIN             |            |
|      |                 | Prep     | arer's ► MEI-LI HUANG   |                            |             | 02/03/                              | /22 sel         | f-employed      | -         | P00541671        |            |
| Pai  | d               |          | s name  |                            |             | ·                                   | •               |                 |           | Firm's FEIN      |            |
|      | parer's         | (or yo   | ours, CITETONIARSONALI  | LEN LLP                    |             |                                     |                 |                 |           | 41-0746749       |            |
| Us   | e Only          | empl     | oyed) 2210 EAST ROUTE   | 66                         |             |                                     |                 |                 |           | Telephone        |            |
|      |                 | and a    | ddress GLENDORA, CA 917   | 740                        |             |                                     |                 |                 |           | (626) 857-7      | 300        |
|      |                 | May      | the FTB discuss this return with the prepar   | er shown above? See        | instruction | ns                                  |                 | • X             | Yes       | No               |            |

#### BLUE OAK CHARTER SCHOOL INC

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

| 028951 | 12-22-20 |
|--------|----------|

|      |                 | 1        | Gross sales or receipts from all b  | usiness activities. See instru          | ctions |   | •                                       | 1      |   | 00           |
|------|-----------------|----------|-------------------------------------|---|--------|---|---|--------|---|--------------|
|      |                 | 2        | Interest                            |   |        |   |   | 2      |   | 00           |
|      |                 | 3        | Di il I                             |   |        |   | _                                       | 3      |   | 00           |
| Rece | eipts           | 4        | Gross rents •                       |   |        |   |   |        |   | 00           |
| from | ·               | 5        | Gross royalties                     |   |        |   |   | 5      |   | 00           |
| Othe | r               | 6        | Gross amount received from sale     | of assets (See Instructions)            |        |   | •                                       | 6      |   | 00           |
| Soui | rces            | 7        | Other income                        |   |        | SEE STA                                   | TEMENT 2 •                              | 7      |   | 7,500 00     |
|      |                 | 8        | Total gross sales or receipts from  |   |        |   |   | 8      |   | 7,500 00     |
|      |                 | 9        | Contributions, gifts, grants, and s |   |        |   |   | 9      |   | 00           |
|      |                 | 10       | Disbursements to or for member      |   |        |   |   | 10     |   | 00           |
|      |                 | 11       | Compensation of officers, director  | ors, and trustees                       |        | SEE STA                                   | TEMENT 3 •                              | 11     |   | 121,993 00   |
|      |                 | 12       | Other salaries and wages            |   |        |   | •                                       | 12     |   | 1,599,548 00 |
| Expe | enses           | 13       | Interest                            |   |        |   |   | 13     |   | 00           |
| and  |                 | 14       | Taxes                               |   |        |   |   | 14     |   | 48,152 00    |
|      | urse-           | 15       | Rents                               |   |        |   |   | 15     |   | 662,694 00   |
| men  |                 | 16       | Depreciation and depletion (See i   |   |        |   |   | 16     |   | 19,426 00    |
|      |                 | 17       | Other expenses and disbursemen      | nts                                     |        | SEE STA                                   | TEMENT 4                                | 17     |   | 1,100,627 00 |
|      |                 |          | Total expenses and disbursemen      |   |        |   |   | 18     |   | 3,552,440 00 |
| Scl  | hedu            |          | Balance Sheet                       | Beginning of                            |        |   |   | of tax |   |              |
| Asse | ets             |          |                                     | (a)                                     |        | (b)                                       | (c)                                     |        |   | (d)          |
| 1    | Cash            |          |                                     | .,                                      |        | 506,855                                   |   |        | • | 361,751      |
| 2    |                 |          | receivable                          |   |        | 37,766                                    |   |        | • | 11,223       |
|      |                 |          | ceivable                            |   |        |   |   |        | • | · · ·        |
|      |                 |          |                                     |   |        |   |   |        | • |              |
|      |                 |          | state government obligations        |   |        |   |   |        | • |              |
|      |                 |          | in other bonds                      |   |        |   |   |        | • |              |
|      |                 |          | in stock                            |   |        |   |   |        | • |              |
|      | Mortga          |          |                                     |   |        |   |   |        | • |              |
|      | Other in        | -        |                                     |   |        |   |   |        | • |              |
|      |                 |          | le assets                           | 1,233,709                               |        |   | 1,233,7                                 | 09     |   |              |
|      | <b>b</b> Less   | accu     | mulated depreciation                | ( 1,193,237)                            |        | 40,472                                    |   |        |   | 21,046       |
|      |                 |          |                                     | · • • • • • • • • • • • • • • • • • • • |        |   | , |        | • | ,            |
|      | Other a         | ssets    | STMT 5                              |   |        | 726,218                                   |   |        | • | 997,598      |
|      |                 |          |                                     |   |        | 1,311,311                                 |   |        |   | 1,391,618    |
|      |                 |          | et worth                            |   |        | _, -, -, -, -, -, -, -, -, -, -, -, -, -, |   |        |   |              |
|      |                 |          | yable                               |   |        | 249,046                                   |   |        | • | 83,028       |
|      |                 |          | s, gifts, or grants payable         |   |        | . ,                                       |   |        | • |              |
|      |                 |          | otes payable                        |   |        |   |   |        | • |              |
|      |                 |          | ayable                              |   |        |   |   |        | • |              |
| 18   | Other li        | iabiliti | es STMT 6                           |   |        | 530,936                                   |   |        |   | 688,544      |
| 19   | Capital         | stock    | or principal fund                   |   |        | ,   |   |        | • | · · ·        |
|      |                 |          | al surplus. Attach reconciliation   |   |        |   |   |        | • |              |
|      |                 |          | nings or income fund                |   |        | 531,329                                   |   |        | • | 620,046      |
|      |                 |          | ies and net worth                   |   |        | 1,311,311                                 |   |        |   | 1,391,618    |
|      | hedu            |          |                                     | er books with income per re             | eturn  |   |   |        |   | · · ·        |
|      |                 |          |                                     | ule if the amount on Schedu             |        | e 13, column (d), is less                 | s than \$50,000.                        |        |   |              |
| 1    | Net inc         | ome p    | oer books                           | • 88,                                   | 717    | 7 Income recorded                         | on books this year                      |        |   |              |
| 2    | Federal         | incor    | ne tax                              |   |        | not included in th                        | is return                               |        | • |              |
| 3    | Excess          | of cap   | pital losses over capital gains     |   |        | 8 Deductions in this                      | s return not charged                    |        |   |              |
| 4    | Income          | e not r  | ecorded on books this year          | •                                       |        | against book inco                         | me this year                            |        | • |              |
| 5    | Expens          | es rec   | corded on books this year not       |   |        | 9 Total. Add line 7                       | and line 8                              |        |   |              |
|      | deduct          | ed in t  | this return                         |   |        | 10 Net income per re                      | eturn.                                  |        |   |              |
| 6    | Total. <i>F</i> | Add Iir  | ne 1 through line 5                 |   | 717    | Subtract line 9 fro                       | om line 6                               |        |   | 88,717       |
|      |                 |          |                                     |   |        |   |   |        |   |              |

| CA 199                     | CASH CONTRIBUTIONS INCLUDED ON PART I, LINE 3 | STATEMENT 1     |        |  |
|----------------------------|---|-----------------|--------|--|
| CONTRIBUTOR'S NAME         | CONTRIBUTOR'S ADDRESS                         | DATE OF<br>GIFT | AMOUNT |  |
| FONTAINE 2007 LIVING TRUST | 3301 DULLANTY WAY SACRAMENTO , CA 95816       | 08/09/20        | 6,500. |  |
| TOTAL INCLUDED ON LINE 3   |   |                 | 6,500. |  |

| CA 199                           | OTHER INCOME | STATEMENT 2 |
|----------------------------------|--------------|-------------|
| DESCRIPTION                      |              | AMOUNT      |
| OTHER LOCAL REVENUE              |              | 7,500.      |
| TOTAL TO FORM 199, PART II, LINE | 2 7          | 7,500.      |

| CA 199 COMPENSATION OF OFFICERS                            | , DIRECTORS AND TRUSTEES           | STATEMENT 3  |
|--|------------------------------------|--------------|
| NAME AND ADDRESS   | TITLE AND<br>AVERAGE HRS WORKED/WK | COMPENSATION |
| MONICA MCDANIEL<br>450 W. EAST AVENUE<br>CHICO, CA 95926   | BOARD CHAIR<br>1.00                | 0.           |
| VICKI WONACOTT<br>450 W. EAST AVENUE<br>CHICO, CA 95926    | CO-CHAIR<br>1.00                   | 0.           |
| CHELSEA PARKER<br>450 W. EAST AVENUE<br>CHICO, CA 95926    | TREASURER/CFO<br>1.00              | 0.           |
| TRISHA ATEHORTUA<br>450 W. EAST AVENUE<br>CHICO, CA 95926  | MEMBER 1.00                        | 0.           |
| LAURA SWANSON<br>450 W. EAST AVENUE<br>CHICO, CA 95926     | MEMBER 1.00                        | 0.           |
| LAUREL HILL-WARD<br>450 W. EAST AVENUE<br>CHICO, CA 95926  | MEMBER 1.00                        | 0.           |
| AMBER BROWN 450 W. EAST AVENUE CHICO, CA 95926             | MEMBER 1.00                        | 0.           |
| SUSAN DOMENIGHINI<br>450 W. EAST AVENUE<br>CHICO, CA 95926 | EXECUTIVE DIRECTOR 40.00           | 121,993.     |
| TOTAL TO FORM 199, PART II, LINE 11                        |                                    | 121,993.     |

| CA 199   | OTHER EXPENSES           |  | STATEMENT 4  |
|--|--------------------------|--|--|
| DESCRIPTION  |                          |  | AMOUNT   |
| INSTRUCTIONAL MATERIALS  |                          |  | 96,057.  |
| PENSION PLAN CONTRIBUTIONS   |                          |  | 274,985.   |
| OTHER EMPLOYEE BENEFITS  |                          |  | 128,213.   |
| MANAGEMENT FEES  |                          |  | 109,849.   |
| LEGAL FEES   |                          |  | 1,707.   |
| ACCOUNTING FEES  |                          |  | 16,433.  |
| OTHER PROFESSIONAL FEES  |                          |  | 182,894.   |
| ADVERTISING AND PROMOTION  |                          |  | 16,135.  |
| OFFICE EXPENSES  |                          |  | 136,395.   |
| INFORMATION TECHNOLOGY   |                          |  | 58,013.  |
| CONFERENCES AND CONVENTIONS  |                          |  | 20,503.  |
| INSURANCE  |                          |  | 41,102.  |
| ALL OTHER EXPENSES   |                          |  | 18,341.  |
| TOTAL TO FORM 199, PART II, LINE   | 17                       |  | 1,100,627.   |
| CA 199   | OMITED AGGENG            | <del>/</del>   | CONTRACTOR F   |
| CA 199   | OTHER ASSETS             |  | STATEMENT 5  |
|  |                          |  |  |
| DESCRIPTION  |                          | BEG. OF YEAR   | END OF YEAR  |
|  |                          |  |  |
| PLEDGES AND GRANTS RECEIVABLE  | ARGES                    | 627,898.   | 892,020.   |
| PLEDGES AND GRANTS RECEIVABLE PREPAID EXPENSES AND DEFERRED CH   | ARGES                    |  | 892,020.   |
| DESCRIPTION  PLEDGES AND GRANTS RECEIVABLE PREPAID EXPENSES AND DEFERRED CH DEPOSITS  TOTAL TO FORM 199, SCHEDULE L, L                           |                          | 627,898.   | 892,020.<br>77,578.  |
| PLEDGES AND GRANTS RECEIVABLE PREPAID EXPENSES AND DEFERRED CH DEPOSITS  |                          | 627,898.<br>70,320.<br>28,000.                             | 892,020.<br>77,578.<br>28,000.   |
| PLEDGES AND GRANTS RECEIVABLE PREPAID EXPENSES AND DEFERRED CH DEPOSITS TOTAL TO FORM 199, SCHEDULE L, L   |                          | 627,898.<br>70,320.<br>28,000.<br>726,218.                 | 892,020.<br>77,578.<br>28,000.   |
| PLEDGES AND GRANTS RECEIVABLE PREPAID EXPENSES AND DEFERRED CH DEPOSITS TOTAL TO FORM 199, SCHEDULE L, L   | INE 12                   | 627,898.<br>70,320.<br>28,000.<br>726,218.                 | 892,020.<br>77,578.<br>28,000.<br>997,598.                             |
| PLEDGES AND GRANTS RECEIVABLE PREPAID EXPENSES AND DEFERRED CH DEPOSITS  TOTAL TO FORM 199, SCHEDULE L, L  CA 199  DESCRIPTION                   | INE 12                   | 627,898.<br>70,320.<br>28,000.<br>726,218.                 | 892,020.<br>77,578.<br>28,000.<br>997,598.<br>STATEMENT 6              |
| PLEDGES AND GRANTS RECEIVABLE PREPAID EXPENSES AND DEFERRED CH DEPOSITS  TOTAL TO FORM 199, SCHEDULE L, L  CA 199  DESCRIPTION DEFERRED REVENUE  | INE 12 OTHER LIABILITIES | 627,898.<br>70,320.<br>28,000.<br>726,218.<br>BEG. OF YEAR | 892,020. 77,578. 28,000.  997,598.  STATEMENT 6  END OF YEAR  158,624. |
| PLEDGES AND GRANTS RECEIVABLE PREPAID EXPENSES AND DEFERRED CH DEPOSITS TOTAL TO FORM 199, SCHEDULE L, L  CA 199                                 | INE 12 OTHER LIABILITIES | 627,898.<br>70,320.<br>28,000.<br>726,218.                 | 892,020.<br>77,578.<br>28,000.<br>997,598.                             |
| PLEDGES AND GRANTS RECEIVABLE PREPAID EXPENSES AND DEFERRED CH DEPOSITS  TOTAL TO FORM 199, SCHEDULE L, L  CA 199  DESCRIPTION  DEFERRED REVENUE | INE 12 OTHER LIABILITIES | 627,898.<br>70,320.<br>28,000.<br>726,218.<br>BEG. OF YEAR | 892,020. 77,578. 28,000.  997,598.  STATEMENT 6  END OF YEAR  158,624. |

| CA 199 FUND BALANCE  | S                   | STATEMENT 7 |
|--|---------------------|-------------|
| DESCRIPTION  | BEG. OF YEAR        | END OF YEAR |
| NET ASSETS WITHOUT DONOR RESTRICTIONS NET ASSETS WITH DONOR RESTRICTIONS | 470,857.<br>60,472. | 620,046.    |
| TOTAL TO FORM 199, SCHEDULE L, LINE 21                                   | 531,329.            | 620,046.    |

Date Accepted \_\_\_\_\_

2020

#### California e-file Return Authorization for Exempt Organizations

FORM **8453-EO** 

| 2020  | Exempt Organiz   | zations  |  |  |  | 0 <del>1</del> 35-LO  |
|---|--|--|--|--|--|---|
| Exempt Organization name  | е  |  |  |  | Identifying nur  | mber  |
| BLUE OAK (  | CHARTER SCHOOL IN  | C  |  |  | 02-07  | 02969   |
| Part I Electron   | ic Return Information (whole do  | llars only)  |  |  |  |   |
| 1 Total gross re  | ceipts (Form 199, line 4)  |  |  |  | 1  | 3,641,157   |
| 2 Total gross in  | come (Form 199, line 8)  |  |  |  | 2  | 3,641,157   |
| 3 Total expense   | s and disbursements (Form 199,   | line 9)  |  |  | 3  | 3,552,440   |
| Part II Settle Yo   | our Account Electronically for T   | axable Year 2020   |  |  |  |   |
| 4 Electroni   | c funds withdrawal 4a Amo  | unt  | 4b Withdrawal  | date (mm/dd/y  | ууу)   |   |
|   | Information (Have you verified the   | ne exempt organization   | n's banking information?)  |  |  |   |
| 5 Routing number  |  |  |  |  |  |   |
| 6 Account numb  | er<br>ion of Officer   |  | 7 Type of account:   | Checking   | Sa Sa  | vings   |
| on line 4a.  Under penalties of pe transmitter, or interm California electronic r a balance due return, organization will rems statements be transm delayed, I authorize  Sign Here  Signat | rjury, I declare that I am an officer of t<br>ediate service provider and the amour<br>eturn. To the best of my knowledge ar<br>I understand that if the Franchise Tax<br>in liable for the fee liability and all app<br>itted to the FTB by the ERO, transmitt<br>the FTB to disclose to the ERO or inte  | the above exempt organizats in Part I above agree with the exempt organization of the part I above agree with the exempt organization of the part I above and I are the part I above a content of the part I above agree and I above a content of the part I above agree and I above agree agree and I above agree agree and I above agree agree agree agree and I above agree | ation and that the information I provide the amounts on the corresponization's return is true, correct, areive full and timely payment of the ties. I authorize the exempt organ as provider. If the processing of the reason(s) for the delay.  CHAIR   | rovided to my ele<br>nding lines of the<br>and complete. If t<br>ne exempt organiz<br>nization return and    | ctronic returr<br>exempt orga<br>he exempt or<br>ation's fee lia<br>d accompany            | n originator (ERO),<br>unization's 2020<br>ganization is filing<br>ability, the exempt<br>ing schedules and |
| I declare that I have r<br>am only an intermedia<br>accurately reflects the<br>provided the organiza<br>1345, 2020 Handbool<br>the exempt organizati<br>I declare that I have e             | ion of Electronic Return Original eviewed the above exempt organization at eservice provider, I understand that a data on the return.) I have obtained to tion officer with a copy of all forms are for Authorized e-file Providers. I will on return is filed, whichever is later, a examined the above exempt organization plete. I make this declaration based of | n's return and that the en<br>I am not responsible for<br>he organization officer's s<br>ad information that I will f<br>keep form FTB 8453-EO<br>nd I will make a copy ava<br>on's return and accompan  | tries on form FTB 8453-EO are coreviewing the exempt organization in the exempt organization in the exempt organization in the exempt organization in the exempt of the ex | n's return. I decla<br>efore transmitting<br>red all other requi<br>e date of the retu<br>I am also the paic | ire, however,<br>g this return t<br>irements des<br>rn or <b>four</b> ye<br>d preparer, ur | that form FTB 8453-E0 to the FTB; I have cribed in FTB Pub. ars from the date nder penalties of perjury,    |

Date Check if Check ERO's PTIN ERO's also paid if selfsignature **ERO** MEI-LI HUANG employed P00541671 preparer Must Firm's name (or yours CLIFTONLARSONALLEN Firm's FEIN 41 - 0746749if self-employed) Sign 2210 EAST ROUTE 66 and address **GLENDORA** ZIP code 91740

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid preparer Paid preparer's signature

Must Sign

Firm's name (or yours if self-employed) and address

Paid preparer's PTIN

Firm's FEIN

ZIP code

For Privacy Notice, get FTB 1131 ENG/SP.

FTB 8453-EO 2020



Mary Sakuma

Superintendent msakuma@bcoe.org

# Student Programs and Educational Support

Michelle Zevely
Associate
Superintendent
mzevely@bcoe.org

Curriculum & Instruction

Shirley Williams
Administrator
shwilliams@bcoe.org

1859 Bird Street Oroville, CA 95965 (530) 712-2246 Fax (530) 532-5794 http://www.bcoe.org

#### **Board of Education**

Karin Matray Alan White Brenda J. McLaughlin Amy Christianson Mike Walsh Julian Diaz Daniel Alexander

An Equal Opportunity Employer April 12, 2022

Blue Oak Charter School Susan Domenighini, Executive Director 450 W. East Ave Chico CA 95926

Dear Susan,

Enclosed is a copy of the service agreement between BCOE and Blue Oak Charter School for the 2022-23 school year. This agreement is for BCOE to complete your CALPADS submission, which allows your LEA to adhere to State and Federal mandates and timelines.

Over the past several years we have been able to maintain the cost for our support without increasing fees. However, this year Aeries software announced a 10% fee increase for the 2022-23 school year. This fee increase will amend the per student rate of \$13.00 to \$15.00 for this agreement year. Additionally, agreement language was updated to clearly differentiate between technical support provided within your agreement versus fee-based training that is also available.

Please obtain your Board's approval by June 30, annually, in order for the Butte County Office of Education to provide the agreed upon service(s). After Board approval, please return the signed documents to me. I will obtain the BCOE Superintendent's signature, ensure you receive a fully executed copy, and file the original with BCOE Fiscal Services. In addition, a copy will be on file in our office.

As always, it is a pleasure to work with you. If you have any questions or concerns, please do not hesitate to phone our office at (530) 532-5644.

Sincerely,

Shirley Williams Administrator

Muley Williams

"WHERE STUDENTS COME FIRST"

## **Data Privacy**

## Memorandum of Understanding

## **Butte County Office of Education**

and

Blue Oak Charter

Date: July 1, 2022

| The Memorandum of Understanding ("MOU"           | ) is entered into on  | July 1     | 2022        | by            |
|--|-----------------------|------------|-------------|---------------|
| and between Butte County Office of Education ("E | COE" or "Provider")   | , Blue Oak | Charter     |               |
|  | and the District ("LE | A" and co  | ollectively | , "Parties"). |

#### **RECITALS**

**WHEREAS**, the Provider has agreed to provide the Local Education Agency ("LEA") with certain data services ("Services") pursuant to a contract dated <u>July 1, 2022</u> ("Service Agreement"); and

WHEREAS, in order to provide the Services described in the MOU, the Provider may receive and the LEA may provide documents or data that are covered by several federal and statutes, among them, the Family Educational Rights and Privacy Act ("FERPA") at 20 U.S.C. 1232g, Children's Online Privacy Protection Act ("COPPA"), 15 U.S.C. 6501-6502; Protection of Pupil Rights Amendment ("PPRA") 20 U.S.C. 1232 h; and

WHEREAS, the documents and data transferred from California LEAs are also subject to several California student privacy laws, including AB 1584, found at California Education Code Section 49073.1 and the Student Online Personal Information Protection Act (sometimes referred to as either "SB 1177" or "SOPIPA") found at California Business and Professions Code section 22584; and

WHEREAS, the Parties wish to enter into this MOU to ensure that all data services conform to the requirements of the privacy laws referred to above and to establish implementing procedures and duties; and

**NOW THEREFORE,** for good and valuable consideration, the parties agree as follows:

#### ARTICLE I: PURPOSE AND SCOPE

- 1. Purpose of MOU. The purpose of this MOU is to describe the duties and responsibilities to protect student data transmitted to Provider from the LEA, including compliance with all applicable privacy statutes, including the FERPA, PPRA, COPPA, SB 1177 (SOPIPA), and AB 1584. In performing these services, the Provider shall be considered a School Official with a legitimate educational interest, and performing services otherwise provided by the LEA. Provider shall be under the direct control and supervision of the LEA. Control duties are set forth below.
- **2.** <u>Nature of Services Provided</u>. The Provider has agreed to provide the following data services described below and as may be further outlined in <u>Exhibit "A"</u> hereto:

- **3.** <u>Student Data to Be Provided</u>. In order to perform the Services described in Exhibit A, LEA shall provide the categories of data described below or as indicated in the Schedule of Data, attached hereto as Exhibit "B":
- **MOU Definitions**. The definition of terms used in this MOU is found in <u>Exhibit "C"</u>. In the event of a conflict, definitions used in this MOU shall prevail over term used in any Service Agreement.

#### ARTICLE II: DATA OWNERSHIP AND AUTHORIZED ACCESS

- 1. Student Data Property of LEA. All Student Data or any other Pupil Records transmitted to the Provider is and will continue to be the property of and under the control of the LEA. The Parties agree that as between them all rights, including all intellectual property rights in and to Student Data or any other Pupil Records shall remain the exclusive property of the LEA. For the purposes of FERPA, the Provider shall be considered a School Official, under the control and direction of the LEAs as it pertains to the use of student data notwithstanding the above. Provider may transfer pupil-generated content to a separate account, according to the procedures set forth below.
- 2. Parent Access. LEA shall establish reasonable procedures by which a parent, legal guardian, or eligible student may review personally identifiable information on the pupil's records, correct erroneous information, and procedures for the transfer of pupil-generated content to a personal account, consistent with the functionality of services. Provider shall respond in a reasonably timely manner to the LEA's request for personally identifiable information in a pupil's records held by the Provider to view or correct as necessary. In the event that a parent of a pupil or other individual contacts the Provider to review any of the Pupil Records of Student Data accessed pursuant to the Services, the Provider shall refer the parent or individual to the LEA, who will follow the necessary and proper procedures regarding the requested information.
- **3.** <u>Separate Account</u>. Provider shall, at the request of the LEA, transfer Student generated content to a separate student account.
- **4.** Third Party Request. Should a Third Party, including law enforcement and government entities, contact Provider with a request for data held by the Provider pursuant to the Services, the Provider shall redirect the Third Party to request the data directly from the LEA. Provider shall notify the LEA in advance of a compelled disclosure to a Third Party unless legally prohibited.

- **5.** <u>No Unauthorized Use</u>. Provider shall not use Student Data or information in a Pupil Record for any purpose other than as explicitly specified in Exhibit A.
- **6.** <u>Subprocessors</u>. Provider shall enter into written agreements with all Subprocessors performing functions pursuant to Exhibit A, whereby the Subprocessors agree to protect Student Data in manner consistent with the terms of this MOU.

#### ARTICLE III: DUTIES OF LEA

- 1. <u>Provide Data In Compliance With FERPA.</u> LEA shall provide data for the purposes of Exhibit A in compliance with the Family Educational Rights and Privacy Act ("FERPA"), 20 U.S.C. section 1232 g, AB 1584 and the other privacy statutes quoted in this MOU.
- **2.** <u>Reasonable Precautions</u>. LEA shall take reasonable precautions to secure usernames, passwords, and any other means of gaining access to the services and hosted data.
- **3.** <u>Unauthorized Access Notification</u>. LEA shall notify Provider promptly of any known or suspected unauthorized access. LEA will assist Provider in any efforts by Provider to investigate and respond to any unauthorized access.
- **4.** <u>District Representative</u>. At request of Provider, LEA shall designate an employee or agent of the District as the District representative for the coordination and fulfillment of the duties of this MOU.

#### ARTICLE IV: DUTIES OF PROVIDER

- 1. <u>Privacy Compliance</u>. The Provider shall comply with all California and Federal laws and regulations pertaining to data privacy and security, including FERPA, COPPA, PPRA, AB 1584, and SOPIPA.
- 2. <u>Authorized Use</u>. The data shared pursuant to Exhibit A including persistent unique identifiers, shall be used for no purpose other than the Services stated and/or otherwise authorized under the statutes referred to in subsection (1), above.
- **3.** <u>Employee Obligation</u>. Provider shall require all employees and agents who have access to Student Data to comply with all applicable provisions of FERPA laws with respect to the data shared.

- **4.** <u>No Disclosure</u>. Provider shall not disclose any data obtained in a manner that could identify an individual student to any other entity in published results of studies. Deidentified information may be used for the purposes of development and improvement of educational sites, services, or applications.
- 5. Disposition of Data. Provider shall dispose of all personally identifiable data obtained under Exhibit A when it is no longer needed for the purpose for which it was obtained and transfer said data to LEA or LEA's designee within 60 days of the date of termination and according to a schedule and procedure as the Parties may reasonably agree. Nothing in Exhibit A authorizes Provider to maintain personally identifiable data obtained beyond the time period reasonably needed to complete the disposition. Disposition shall include (1) the shredding of any hard copies of any Pupil Records; (2) Erasing; or (3) Otherwise modifying the personal information in those records to make it unreadable or indecipherable. Provider shall provide written notification to LEA when the Data has been disposed. The duty to dispose of Student Data shall not extend to data that has been deidentified or placed in a separate Student account, pursuant to the other terms of the MOU. Nothing in Exhibit A authorizes Provider to maintain personally identifiable data beyond the time period reasonably needed to complete the disposition.
- **6.** Advertising Prohibition. Provider is prohibited from using Student Data to conduct or assist targeted advertising directed at students or their families/guardians. This prohibition includes the development of a profile of a student, or their families/guardians or group, for any commercial purpose other than providing the service to client. This shall not prohibit Providers from using data to make product or service recommendations to LEA.

#### **ARTICLE V: DATA PROVISIONS**

- 1. <u>Data Security</u>. The Provider agrees to abide by and maintain adequate data security measures to protect Student Data from unauthorized disclosure or acquisition by an unauthorized person. The general security duties of Provider are set forth below. These measures shall include, but are not limited to:
  - a. Passwords and Employee Access. Provider shall make best efforts practices to secure usernames, passwords, and any other means of gaining access to the Services or to Student Data, at a level suggested by Article 4.3 of NIST 800-63-3. Provider shall only provide access to Student Data to employees or contractors that are performing the Services. All employees with access to Student Records shall pass criminal background checks.
  - **b. Destruction of Data**. Provider shall destroy all personally identifiable data obtained under Exhibit A when it is no longer needed for the purpose for which it was

- obtained or transfer said data to LEA or LEA's designee, according to a schedule and procedure as the parties may reasonably agree. Nothing in Exhibit A authorizes Provider to maintain personally identifiable data beyond the time period reasonably needed to complete the disposition.
- c. Security Protocols. Both parties agree to maintain security protocols that meet industry best practices in the transfer or transmission of any data, including ensuring that data may only be viewed or accessed by parties legally allowed to do so. Provider shall maintain all data obtained or generated pursuant to Exhibit A in a secure computer environment and not copy, reproduce, or transmit data obtained pursuant to Exhibit A, except as necessary to fulfill the purpose of data requests by LEA.
- **d.** Employee Training. The Provider shall provide periodic security training to those of its employees who operate or have access to the system. Further, Provider shall provide LEA with contact information of an employee who LEA may contact if there are any security concerns or questions.
- **e. Security Technology**. When the service is accessed using a supported web browser, Secure Socket Layer ("SSL"), or equivalent technology protects information, using both server authentication and data encryption to help ensure that data are safe secure only to authorized users. Provider shall host data pursuant to Exhibit A in an environment using a firewall that is periodically updated according to industry standards.
- **f. Security Coordinator**. Provider shall provide the name and contact information of Provider's Security Coordinator for the Student Data received pursuant to Exhibit A.
- **g. Subprocessors Bound**. Provider shall enter into written agreements whereby Subprocessors agree to secure and protect Student Data in a manner consistent with the terms of this Article V. Provider shall periodically conduct or review compliance monitoring and assessments of Subprocessors to determine their compliance with this Article.
- **2.** <u>Data Breach</u>. In the event that Student Data is accessed or obtained by an unauthorized individual, Provider shall provide notification to LEA within a reasonable amount of time of the incident. Provider shall follow the following process:
  - a. The security breach notification shall be written in plain language, shall be titled "Notice of Data Breach," and shall present the information described herein under the following headings: "What Happened," "What Information Was Involved," "What We Are Doing," "What You Can Do," and "For More Information." Additional information may be provided as a supplement to the notice.
  - **b.** The security breach notification described above in section 2(a) shall include, at a minimum, the following information:
    - i. The name and contact information of the reporting LEA subject to this section.
    - **ii.** A list of the types of personal information that were or are reasonably believed to have been the subject of a breach.

- iii. If the information is possible to determine at the time the notice is provided, then either (1) the date of the breach, (2) the estimated date of the breach, or (3) the date range within which the breach occurred. The notification shall also include the date of the notice.
- **iv.** Whether the notification was delayed as a result of a law enforcement investigation, if that information is possible to determine at the time the notice is provided.
- **v.** A general description of the breach incident, if that information is possible to determine at the time the notice is provided.
- **c.** At LEA's discretion, the security breach notification may also include any of the following:
  - i. Information about what the agency has done to protect individuals whose information has been breached.
  - **ii.** Advice on steps that the person whose information has been breached may take to protect himself or herself.
- **d.** Any agency that is required to issue a security breach notification pursuant to this section to more than 500 California residents as a result of a single breach of the security system shall electronically submit a single sample copy of that security breach notification, excluding any personally identifiable information, to the Attorney General. Provider shall assist LEA in these efforts.
- **e.** At the request and with the assistance of the District, Provider shall notify the affected parent, legal guardian or eligible pupil of the unauthorized access, which shall include the information listed in subsections (b) and (c), above.

#### **ARTICLE VI: MISCELLANEOUS**

- 1. <u>Term</u>. The Provider shall be bound by the terms and obligations of this MOU for one year, or so long as the Provider maintains any student data.
- **2.** <u>Termination</u>. In the event that either party seeks to terminate this MOU, they may do so by mutual written consent so long as any corresponding Service Agreement has lapsed or has been terminated.
- **3.** <u>Effect of Termination Survival</u>. If a Service Agreement is terminated, the Provider shall destroy all of LEA's data pursuant to Article V, section 1(b).

- **4.** <u>Priority of Agreements</u>. This MOU shall govern the treatment of student records in a service agreement in order to comply with the privacy protections, including those found in FERPA and AB 1584.
- 5. <u>Notice</u>. All notices or other communication required or permitted to be given hereunder must be in writing and given by personal delivery, facsimile or e-mail transmission (if contact information is provided for the specific mode of delivery), or first class mail, postage prepaid, sent to the addresses set forth herein.
- **6.** Entire Agreement. This MOU constitutes the entire agreement of the parties relating to the subject matter hereof and supersedes all prior communications, representations, or agreements, oral or written, by the parties relating thereto. This MOU may be amended and the observance of any provision of this MOU may be waived (either generally or in any particular instance and either retroactively or prospectively) only with the signed written consent of both parties. Neither failure nor delay on the part of any party in exercising any right, power, or privilege hereunder shall operate as a waiver of such right, nor shall any single or partial exercise of any such right, power, or privilege preclude any further exercise thereof or the exercise of any other right, power, or privilege.
- 8. Severability. Any provision of this MOU that is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions of this MOU, and any such prohibition or unenforceability in any jurisdiction shall not invalidate or render unenforceable such provision in any other jurisdiction. Notwithstanding the foregoing, if such provision could be more narrowly drawn so as not to be prohibited or unenforceable in such jurisdiction while, at the same time, maintaining the intent of the parties, it shall, as to such jurisdiction, be so narrowly drawn without invalidating the remaining provisions of this MOU or affecting the validity or enforceability of such provision in any other jurisdiction.

9. Governing Law; Venue and Jurisdiction. THIS MOU WILL BE GOVERNED BY AND CONSTRUCTED IN ACCORDANCE WITH THE LAWS OF THE STATE OF CALIFORNIA, WITHOUT REGARD TO CONFLICTS OF LAW PRINCIPLES. EACH PARTY CONSENTS AND SUBMITS TO THE SOLE AND EXCLUSIVE JURISDICTION TO THE STATE AND FEDERAL COURTS LOCATED IN BUTTE COUNTY, CALIFORNIA FOR ANY DISPUTE ARISING OUT OF OR RELATING TO THIS MOU OR THE TRANSACTIONS CONTEMPLATED HEREBY.

| Notice  | mav      | he           | sent | to: |
|---------|----------|--------------|------|-----|
| TIULICE | III CL Y | $\mathbf{n}$ | SCHL | w.  |

Butte County Department of Education Attn: Student Programs Administrator 1859 Bird St. Oroville, CA 95965 (530) 532-5650

#### **SIGNATURES**

| Susan Dor  | menighini   | , Executive Director             |  |
|------------|-------------|----------------------------------|--|
|            | Print Name  | Title                            |  |
| Signature: |             |                                  |  |
| Date:      |             |                                  |  |
|            |             |                                  |  |
|            | Mary Sakuma | , BCOE Superintendent of Schools |  |
|            | Print Name  | Title                            |  |
|            |             |                                  |  |
| Signature: |             |                                  |  |
| Date:      |             |                                  |  |

#### EXHIBIT "A"

#### DESCRIPTION OF SERVICES

| Contracted services are described in BCOE Curriculum & Instruction Office Agreement agreement dated 07/1/2022. |
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# **EXHIBIT "B"**SCHEDULE OF DATA

| Category of Data              | Elements   | Check<br>if used<br>by your<br>system |
|-------------------------------|--|---------------------------------------|
| Application                   | IP Addresses of users, Use of cookies etc.                                 |                                       |
| Technology Meta<br>Data       | Other application technology meta data-Please specify:                     |                                       |
| Application Use<br>Statistics | Meta data on user interaction with application                             |                                       |
|                               |  |                                       |
|                               | Standardized test scores   | $\checkmark$                          |
| Assessment                    | Observation data   | <b>✓</b>                              |
|                               | Other assessment data-Please specify:                                      |                                       |
|                               |  |                                       |
| Attendance                    | Student school (daily) attendance data                                     | <b>√</b>                              |
| Attendance                    | Student class attendance data  | <b>✓</b>                              |
|                               |  |                                       |
| Communications                | Online<br>communications<br>that are captured<br>(emails, blog<br>entries) | <b>✓</b>                              |
| Conduct                       | Conduct or behavioral data   | <b>V</b>                              |

| Category of Data | Elements   | Check<br>if used<br>by your<br>system |
|------------------|--|---------------------------------------|
|                  | Date of Birth  | <b>✓</b>                              |
|                  | Place of Birth   | <b>✓</b>                              |
|                  | Gender   | <b>✓</b>                              |
| Demographics     | Ethnicity or race  | <b>√</b>                              |
|                  | Language information (native, preferred or primary language spoken by student) | <b>✓</b>                              |
|                  | Other demographic information-Please specify:                                  |                                       |
|                  |  |                                       |
| Enrollment       | Student school enrollment  | <b>✓</b>                              |
|                  | Student grade level  | <b>✓</b>                              |
|                  | Homeroom   | <b>✓</b>                              |
|                  | Guidance<br>counselor  | <b>✓</b>                              |
|                  | Specific<br>curriculum<br>programs   | <b>✓</b>                              |
|                  | Year of graduation   | <b>✓</b>                              |

# **EXHIBIT "B"**SCHEDULE OF DATA

| Category of Data        | Elements  | Check<br>if used<br>by your<br>system |
|-------------------------|---|---------------------------------------|
|                         | Other enrollment information-Please specify:                    |                                       |
|                         |   |                                       |
|                         | Address   | <b>✓</b>                              |
| Parent/Guardian         | Email   | <b>✓</b>                              |
|                         | Phone   | <b>√</b>                              |
|                         |   |                                       |
| Parent/Guardian ID      | Parent ID number<br>(created to link<br>parents to<br>students) | <b>✓</b>                              |
|                         |   |                                       |
| Parent/Guardian<br>Name | First and/or Last   | <b>✓</b>                              |
|                         |   |                                       |
| Schedule                | Student scheduled courses                                       | <b>✓</b>                              |
|                         | Teacher names   | <b>✓</b>                              |
|                         |   |                                       |
|                         | English language<br>learner<br>information                      | <b>✓</b>                              |
| Special Indicator       | Low income status   | <b>✓</b>                              |
|                         | Medical alerts  | <b>✓</b>                              |

| Category of Data               | Elements  | Check<br>if used<br>by your<br>system |
|--------------------------------|---|---------------------------------------|
|                                | Student disability information                    | <b>✓</b>                              |
|                                | Specialized<br>education services<br>(IEP or 504) | <b>✓</b>                              |
|                                | Living situations (homeless/foster care)          | <b>✓</b>                              |
|                                | Other indicator information-Please specify:       |                                       |
|                                | Address   | <b>✓</b>                              |
| Student Contact<br>Information | Email   | <b>✓</b>                              |
|                                | Phone   | <b>✓</b>                              |
|                                |   |                                       |
| Student Identifiers            | Local (School district) ID number                 | <b>✓</b>                              |
|                                | State ID Number                                   | <b>✓</b>                              |
|                                | Vendor/App<br>assigned student<br>ID number       | <b>✓</b>                              |
|                                | Student app username                              |                                       |
|                                | Student app passwords                             |                                       |
| Student Name                   | First and/or Last                                 | <b>✓</b>                              |

# **EXHIBIT "B"**SCHEDULE OF DATA

| Category of Data              | Elements   | Check<br>if used<br>by your<br>system |
|-------------------------------|--|---------------------------------------|
| Student In App<br>Performance | Program/application<br>performance<br>(typing program-<br>student types 60<br>wpm, reading<br>program-student<br>reads below grade<br>level) |                                       |
|                               | Academic or  |                                       |
| Student Program<br>Membership | extracurricular activities a student may belong to or participate in   | <b>✓</b>                              |
|                               |  |                                       |
| Student Survey<br>Responses   | Student responses<br>to surveys or<br>questionnaires   |                                       |
|                               |  |                                       |
| Student Work                  | Student generated content; writing, pictures, etc.   |                                       |
|                               |  |                                       |
| Other                         | Other student word data-Please specify:  |                                       |
|                               |  |                                       |
|                               | Student course grades  | <b>✓</b>                              |
|                               | Student course data  | <b>√</b>                              |
| Transcript                    | Student course grades/performance scores   | <b>✓</b>                              |
|                               | Other transcript data – Please specify:  |                                       |

| Category of Data | Elements   | Check<br>if used<br>by your<br>system |
|------------------|--|---------------------------------------|
| Transportation   | Student bus assignment                                       |                                       |
|                  | Student pick up<br>and/or drop off<br>location               |                                       |
|                  | Student bus card ID number                                   |                                       |
|                  | Other transportation data – Please specify:                  |                                       |
|                  | Please list each additional data                             |                                       |
| Other            | elements used,<br>stored or collected<br>by your application |                                       |
|                  |  |                                       |

#### EXHIBIT "C"

#### **DEFINITIONS**

**AB 1584, Buchanan:** The statutory designation for what is now California Education Code § 49073.1, relating to pupil records.

**De-Identifiable Information (DII):** De-Identification refers to the process by which the Vendor removes or obscures any Personally Identifiable Information ("PII") from student records in a way that removes or minimizes the risk of disclosure of the identity of the individual and information about them.

**NIST 800-63-3**: Draft National Institute of Standards and Technology ("NIST") Special Publication 800-63-3 Digital Authentication Guideline.

**Operator:** For the purposes of SB 1177, SOPIPA, the term "operator" means the operator of an Internet Website, online service, online application, or mobile application with actual knowledge that the site, service, or application is used primarily for K–12 school purposes and was designed and marketed for K–12 school purposes. For the purpose of the MOU, the term "Operator" is replaced by the term "Provider." This term shall encompass the term "Third Party," as it is found in AB 1584.

**Personally Identifiable Information (PII):** The terms "Personally Identifiable Information" or "PII" shall include, but are not limited to, student data, metadata, and user or pupil-generated content obtained by reason of the use of Provider's software, website, service, or app, including mobile apps, whether gathered by Provider or provided by LEA or its users, students, or students' parents/guardians. PII includes, without limitation, at least the following:

First and Last Name Home Address
Telephone Number Email Address
Discipline Records Test Results

Special Education Data

Juvenile Dependency Records

Grades Evaluations
Criminal Records Medical Records

Health Records Social Security Number

Biometric Information Disabilities Socioeconomic Information Food Purchases

Political Affiliations Religious Information

Text Messages Documents
Student Identifiers Search Activity
Photos Voice Recordings

Videos

#### General Categories:

Indirect Identifiers: Any information that, either alone or in aggregate, would allow a reasonable person to be able to identify a student to a reasonable certainty

Information in the Student's Educational Record

**Provider:** For purposes of the MOU, the term "Provider" means provider of digital educational software or services, including cloud-based services, for the digital storage, management, and retrieval of pupil records. Within the MOU the term "Provider" replaces the term "Third Party as defined in California Education Code § 49073.1 (AB 1584, Buchanan), and replaces the term as "Operator" as defined in SB 1177, SOPIPA.

**Pupil Generated Content:** The term "pupil-generated content" means materials or content created by a pupil during and for the purpose of education including, but not limited to, essays, research reports, portfolios, creative writing, music or other audio files, photographs, videos, and account information that enables ongoing ownership of pupil content.

**Pupil Records:** Means both of the following: (1) Any information that directly relates to a pupil that is maintained by LEA and (2) any information acquired directly from the pupil through the use of instructional software or applications assigned to the pupil by a teacher or other local educational LEA employee.

**SB 1177, SOPIPA:** Once passed, the requirements of SB 1177, SOPIPA were added to Chapter 22.2 (commencing with Section 22584) to Division 8 of the Business and Professions Code relating to privacy.

**Service Agreement**: Refers to the Contract or Purchase Order to which this MOU supplements and modifies.

**School Official**: For the purposes of this Agreement and pursuant to CFR 99.31 (B), a School Official is a contractor that: (1) Performs an institutional service or function for which the agency or institution would otherwise use employees; (2) Is under the direct control of the agency or institution with respect to the use and maintenance of education records; and (3) Is subject to CFR 99.33(a) governing the use and re-disclosure of personally identifiable information from student records.

**Student Data:** Student Data includes any data, whether gathered by Provider or provided by LEA or its users, students, or students' parents/guardians, that is descriptive of the student including, but not limited to, information in the student's educational record or email, first and last name, home address, telephone number, email address, or other information allowing online contact, discipline records, videos, test results, special education data, juvenile dependency records, grades, evaluations, criminal records, medical records, health records, social security numbers, biometric information, disabilities, socioeconomic information, food purchases, political affiliations, religious information text messages, documents, student identifies, search activity, photos, voice recordings or geolocation information. Student Data shall constitute Pupil Records for the purposes of this Agreement, and for the purposes of California and Federal laws and regulations. Student Data as specified in <a href="Exhibit B">Exhibit B</a> is confirmed to be collected or processed by the Provider pursuant to the Services. Student Data shall not constitute that information that has been anonymized or de-identified, or anonymous usage data regarding a student's use of Provider's services.

**Subscribing LEA**: An LEA that was not party to the original Services Agreement and who accepts the Provider's General Offer of Privacy Terms.

**Subprocessor:** For the purposes of this Agreement, the term "Subprocessor" (sometimes referred to as the "Subcontractor") means a party other than LEA or Provider, who Provider uses for data collection,

analytics, storage, or other service to operate and/or improve its software, and who has access to PII. This term shall also include in its meaning the term "Service Provider," as it is found in SOPIPA.

**Targeted Advertising**: Targeted advertising means presenting an advertisement to a student where the selection of the advertisement is based on student information, student records or student generated content or inferred over time from the usage of the Provider's website, online service or mobile application by such student or the retention of such student's online activities or requests over time.

**Third Party**: The term "Third Party" as appears in California Education Code § 49073.1 (AB 1584, Buchanan) means a provider of digital educational software or services, including cloud-based services, for the digital storage, management, and retrieval of pupil records. However, for the purpose of this Agreement, the term "Third Party" when used to indicate the provider of digital educational software or services is replaced by the term "Provider."

#### **AGREEMENT**

#### Butte County Office of Education Curriculum & Instruction Office and Blue Oak Charter School

This agreement is entered into between Blue Oak Charter School ("LEA") and Butte County Office of Education ("BCOE") as of July 1, 2022

- 1. **Services**. The BCOE shall furnish to the Client the services as described in EXHIBIT "A" attached hereto and incorporated herein by this reference ("Services").
- 2. **Term**. BCOE shall commence providing Services under this Agreement upon execution of the Agreement by both parties, and will diligently perform such Services as required. This Agreement will be in effect for the 2022-2023 school year. The term of the agreement will be July 1-June 30 annually.
- 3. **Compensation**. BCOE's compensation from the Client shall be based on an annual reevaluation of staffing needs and operating costs to support data management services to the LEA. Notice shall be provided to the BCOE by February 1<sup>st</sup> each year if the LEA elects to terminate data management for the following academic year.

#### **AVAILABLE SERVICES AND FEE SCHEDULE**

| Data Management                                  | Annual Fee                              | Includes  |
|--|---|---|
| CALPADS Management<br>Additional School Sites    | \$12,000 base rate<br>\$4,000 each      | operating costs, technical assistance                           |
| AERIES Management<br>Base Fee                    | \$4200                                  | operating costs, technical assistance                           |
| AERIES Management Per<br>Student License (CBEDS) | \$15/ student                           | full access to Aeries platform and tools                        |
| ConApp Management                                | Annual Fee                              | Includes  |
| ConApp Management-<br>Submission                 | 10% of the aggregate of Title 1 funding | operating costs to complete the annual Consolidated Application |
| Short-Term Daily Rate                            | Annual Fee                              | Includes  |
| Web Based and/or New Staff Training              | \$250/ up to 3 hours                    | operating costs, planning, prep                                 |
| Site Based and/or New<br>Staff Training          | \$450/ day                              | operating costs, planning, prep, travel                         |

- 4. **Independent Contractor**. BCOE, in the performance of this Agreement, shall be and act as an independent contractor.
- 5. **Termination**. Each academic year the BCOE will reevaluate staffing needs and operating costs to support data management services to the LEA. Therefore, this MOU is an ongoing agreement and notice shall be provided to the BCOE by February 1<sup>st</sup> each year, if the LEA elects to terminate data management for the following academic year.

- 6. Indemnification. To the furthest extent permitted by California law, Client shall, at its sole expense, defend, indemnify, and hold harmless BCOE and their agents, representatives, officers, employees, trustees, and volunteers (the "indemnified parties") from any and all demands, losses, liabilities, claims, suits, and actions (the "claims") of any kind, nature, and description, including, but not limited to, personal injury, death, property damage, and consultants and/or attorney's fees and costs, directly arising out of, connected with, or resulting from the performance of the Agreement or from any activity, work, or thing done, permitted, or suffered by the Client under or in conjunction with this Agreement, unless the claims are caused by the negligence or willful misconduct of the indemnified parties.
- 7. **Insurance**. The BCOE shall procure and maintain at all times it performs any portion of the Services its applicable forms of insurance.
- 8. **Notice**. Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service, or facsimile transmission, addressed as follows:

#### If to BCOE:

If to Client:

BUTTE COUNTY OFFICE OF EDUCATION 1859 Bird St. Oroville, CA 95965 (530) 532-5644

ATTN: Shirley Williams

BLUE OAK CHARTER SCHOOL 450 W East Ave. Chico, CA 95926 (530) 879-7483 ATTN: Susan Domenighini

Any notice personally given or sent by facsimile transmission shall be effective upon receipt. Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by mail shall be effective three (3) days after deposit in the United States mail.

- 9. **Attorney Fees/Costs**. Should litigation be necessary to enforce any terms or provisions of this Agreement, then each party shall bear its own litigation and collection expenses, witness fees, court costs and attorneys' fees.
- 10. **No Rights in Third Parties**. This Agreement does not create any rights in, or inure to the benefit of, any third party except as expressly provided herein.
- 11. Integration/Entire Agreement of Parties. This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties. This Agreement is not valid until approved/ratified by the BCOE's governing board and clients governing board. Services shall not be rendered until Agreement is approved or ratified.
- 12. **California Law**. This Agreement shall be governed by and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with the laws of the State of California. The Parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in Butte County, California.

- 13. **Waiver**. The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.
- 14. Severability. If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.
- 15. **Incorporation of Recitals and Exhibits**. The Recitals and each exhibit attached hereto are hereby incorporated herein by reference.
- 16. **Counterparts**. This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the dates indicated below.

| BUTTE COUNTY OFFICE OF EDUCATION | BLUE OAK CHARTER SCHOOL |
|----------------------------------|-------------------------|
| Ву:                              | Ву:                     |
| Print Name:                      | Print Name:             |
| Title:                           | Title:                  |
| Date:                            | Date:                   |

#### **EXHIBIT "A"**

### Scope of Data Management Services for Blue Oak Charter School

#### The BCOE agrees to provide the following, including, but not limited to:

#### **☒** Student Data Management and CALPADS

- CALPADS management including SSID's; enrollment and CAASPP updates; all Fall 1, Fall 2 and End of Year reporting; quality control
- Provide technical assistance as it relates to CALPADS reporting
- Other student data extraction and reporting, as relevant to the K-12 school, including LCAP data extraction and organization support; other requested data uploads; CBEDS Staff data reporting and biannual Civil Rights data reporting

#### 

- Aeries management including Aeries database and web services hosting; management
  of SQL Server permissions, user IDs and roles; enrollment data review; Aeries software
  updates, grading cycle processing, assessment uploads; Aeries annual roll; general
  support and quality control
- Attendance accounting, as needed
- Provide technical assistance for Aeries data entry and best practices.

#### **☒** Personnel Management

- Hire, maintain and supervise staff appropriately qualified to conduct CALPADS data management on behalf of LEA
- Provide professional learning opportunities for the BCOE data management staff
- Maintain confidentiality and ensure student privacy, as required by all applicable laws outlined in the LEA Data Privacy MOU

#### 

- Ensure the accuracy of data entered into and reported from all systems for all reporting purposes as delineated in the Operational Agreement.
- Adhere to publicly posted State and Federal timelines for data submission.

# The LEA hereby agrees to all of the following, as applicable to the service(s) provided, including, but not limited to:

#### **Program Records**

- Enter data in Aeries in accordance with protocols and procedures
- Provide Special Education and 504 record information for Aeries/CALPADS data management in accordance with protocols and procedures
- Provide Free & Reduced Lunch Count data for data management in accordance with protocols and procedures
- Provide English Language Learner student data for data management in accordance with protocols and procedures

#### **Attendance**

- Mark tardies and absences in Aeries database through Aeries Web
- Verify absences and make changes, as needed

#### **Enrollments**

• Create and maintain student enrollment records in the Aeries system. All enrollment data will be verified by the BCOE in accordance with protocols and procedures

#### **Accuracy and Submission Timelines**

- Ensure the accuracy of data entered into and reported from all systems for all reporting purposes as delineated in the Operational Agreement.
- Adhere to publicly posted State and Federal timelines for data submission.

#### Remit a Fee for Service

- A fee in the amount of \$20,265 will be remitted to the BCOE by April 30, 2023 for the following service(s):
  - o CALPADS Management
    - **\$12,000**
  - o Aeries Data Management
    - \$4,200 Aeries Base Fee
    - \$4,065 Aeries Per Student Fee (271)



## **Cost Analysis**

#### **Prepared For**

#### **Blue Oak Charter School**

450 W. East Avenue Chico, Ca. 95973

March 15, 2022

#### TASKalfa 6002i & TASKalfa 4002i

#### **Current Cost:**

| 1.) Kyocera TASKalfa 6500i & 3500i Lease<br>2.) Service & Supplies for 32,762 B/W Page | •            | \$90.00 per month<br>\$393.14 per month |
|--|--------------|---|
| Total N  | Monthly Cost | \$483.14                                |

#### **Proposed Cost:**

| 1.) Kyocera TASKalfa 6002i & 4002i Lease Payment | \$150.00 per month |
|--|--------------------|
| 2.) Service & Supplies for 32,762 B/W Pages      | \$262.10 per month |
|  | _                  |

Total Monthly Cost \$412.10

Monthly Savings ....... \$71.04

Annual Savings ....... \$852.48 **Total Program Savings ........... \$4,262.40** 



#### **PROPOSAL**

**Prepared For** 

#### Blue Oak Charter School

450 W. East Avenue Chico, Ca. 95926

March 15, 2022

| 1 ea. Kyocera TASKalfa 6002i Monochrome MFP |                          |
|---|--------------------------|
| 1 ea. Kyocera TASKalfa 4002i Monochrome MFP | •                        |
|   | 60 Month 0 Down FMV Leas |

#### Features:

- 60/40 pages per minute b/w
- 1200 dpi print resolution
- 36 GB Ram & 320 GB HDD
- Dual scan document feeder (180 ipm / 270 originals)
- Automatic duplexing
- Finisher/Stapler with 65 Sheet Staple (TA-6002i)
- Network print interface
- Network scan interface
- Dual 1,500 sheet paper deck
- Dual 500 sheet paper trays
- 150 sheet bypass tray
- Power filter device
- Includes installation, setup, training and IT services for printing, & scanning
- Includes the Lease Payoff & Trade in of Kyocera TASKalfa 6500i & TASKalfa 3500i

#### **Maintenance Program:**

Billed monthly @ \$.008 per b/w page Covers all parts, labor, maintenance, Supplies & IT Services for printing & scanning; excludes paper & staples.

| Michael Fogleman V.P. of Sales |  |
|--------------------------------|--|
| Proposal Accepted:             |  |
| Ву                             |  |
| Title                          |  |
| Date                           |  |



TASKalfa 4002i

BLACK & WHITE MULTIFUNCTIONAL SYSTEM

# POWERFUL PERFORMANCE... CONNECTING INFORMATION AND WORKFLOW.



The TASKalfa 4002i Black and White MFP is ideal for workgroups seeking to automate print, copy, and color scan workflows, while maximizing productivity. Offering superior performance and intuitive functionality, the TASKalfa 4002i transforms business processes, with support for a wide range of paper sizes and media types. Designed to make quick work of demanding applications, the scalable TASKalfa 4002i supports optional Finishers to automate cumbersome manual tasks, and expandable paper supply to ensure uninterrupted operation. Add to that Kyocera's award-winning ultra-reliability and unique long-life technology, and you have a powerful document solution that delivers superior performance and proven productivity.

- > Crisp Black and White Output up to 40 Pages per Minute
- > Exceptional Print Quality at up to 1200 dpi

- > Scalable Paper Capacity for Longer Job Runs
- > Flexible Media Support and Paper Sizes up to 12" x 48"
- Customizable 9" Color Touch Screen with Intuitive, Tablet-like Home Screen
- Robust Portfolio of Business Applications for Enhanced Capabilities, such as Scan Distribution to Back-end Applications and Document Management Systems
- > Advanced Finishing Options for Professional Output, including a Space-saving 500-sheet Internal Finisher
- > Standard USB Host Interface for On-the-Go Printing and Scanning
- > Efficient Color Scanning up to 180 ipm
- > Convenient Wireless Printing and Scanning
- > Apple AirPrint®, Google Cloud Print™ and KYOCERA Mobile Print Compatible for a Mobile Printing Solution





#### TASKalfa 6002i

BLACK & WHITE MULTIFUNCTIONAL SYSTEM

# POWERFUL PERFORMANCE... CONNECTING INFORMATION AND WORKFLOW.



The TASKalfa 6002i is a best-in-class Black and White MFP that combines print, copy, and color scan functionality into one powerful platform. To ensure that your organization runs at peak efficiency, the TASKalfa 6002i offers an unmatched array of standard features, professional finishing options, and host of customizable business applications that further streamline workflow. Add to that Kyocera's award-winning ultra-reliability and unique long-life technology, and proven leadership in technology innovation, and the TASKalfa 6002i will transform end-to-end document processes...and drive bottom-line business growth.

- > Crisp Black and White Output up to 60 Pages per Minute
- > Exceptional Print Quality at up to 1200 dpi
- > Scalable Paper Capacity for Longer Job Runs

- > Flexible Media Support and Paper Sizes up to 12" x 48"
- > Customizable 9" Color Touch Screen with Intuitive, Tablet-like Home Screen
- Robust Portfolio of Business Applications for Enhanced Capabilities, such as Scan Distribution to Back-end Applications and Document Management Systems
- Advanced Finishing Options for Professional Output, including a 4,000-sheet External Finisher and optional Booklet Folding
- > Standard USB Host Interface for On-the-Go Printing and Scanning
- > Efficient Color Scanning up to 180 ipm
- > Convenient Wireless Printing and Scanning
- > Apple AirPrint®, Google Cloud Print™ and KYOCERA Mobile Print Compatible for a Mobile Printing Solution





Offer Your Employees a Better Way to Save.

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# 403(b) Plan for a Public School

## Plan Provisions Section

| ١. | Employer Information  |   |  |  |
|----|---|---|--|--|
|    | Employer name:  |   |  |  |
|    | Employer address:   |   |  |  |
|    | Person at Employer to contact:  |   |  |  |
|    | Contact's telephone number:   |   |  |  |
|    | Contact's email address:  |   |  |  |
| 2. | Plan Name:  |   |  |  |
| 3. | Plan Effective/Restatement date:  |   |  |  |
|    | Note: is this the first document for your plan? If you to this document.  | es, insert date established. If no, enter date plan was restated                                    |  |  |
| 4. | State where Employer is located:  |   |  |  |
| 5. | The Administrator (see Section 1.3) shall mean the following person(s) or organization and shall perform the following administrative service functions for the Plan: |   |  |  |
|    | shall perform the following administra  | ative service functions for the rian.   |  |  |
|    | Name  | Administrative Services Performed   |  |  |
|    |   |   |  |  |
|    |   |   |  |  |
|    |   |   |  |  |
|    |   |   |  |  |
|    |   | Administrative Services Performed   |  |  |
| 6. | Name  | Administrative Services Performed  ministrative services, this section should be left blank.        |  |  |
| 6. | Name  Note: If the Employer chooses not to delegate any adr   | Administrative Services Performed  ministrative services, this section should be left blank.        |  |  |
| 6. | Name  NOTE: If the Employer chooses not to delegate any adr  Valuation Date (see Section 1.22) shall  | Administrative Services Performed  ministrative services, this section should be left blank.        |  |  |
|    | Note: If the Employer chooses not to delegate any adrivation Date (see Section 1.22) shall   Each business day  | Administrative Services Performed  ministrative services, this section should be left blank.  mean: |  |  |

| 8. | List of Vendors that can receive Contract Exchanges :   |
|----|---|
|    | ☐ CalSTRS Pension2  |
|    |   |
| ٥  | Roth 403(b) Contributions (see Section 11)  |
| ٦. |   |
|    | shall be permitted under the Plan   |
|    | shall not be permitted under the Plan   |
| 10 | . (a) Employer Discretionary Contributions (see Section 10):  |
|    | $_{\square}$ shall be permitted under the Plan  |
|    | $_{\square}$ shall not be permitted under the Plan  |
|    | If permitted, for each Plan Year, the Employer Discretionary Contribution shall be:   |
|    | $_{\square}$  |
|    | $_{\square}$ \$ contributed to the Employer Contributions Account of each Participant.  |
|    | <ul> <li>An amount, determined uniformly with respect to each Employee classification within the applicable collective<br/>bargaining agreement, to the Employer Contributions Account of each Participant as specified in the applicable<br/>collective bargaining agreement.</li> </ul> |
|    | (b) If permitted, Employer Discretionary Contributions shall be made to the following Participants:   |
|    | ☐ All Employees   |
|    | $_{\square}$ Collectively bargained employees who participate in the following unions:  |
|    | ☐ Employees whose employment is NOT governed by a collective bargaining agreement between the Employer and employee representatives   |
|    | $_{\square}$ Management employees   |
|    | ☐ Superintendent  |
|    | ☐ Principals  |
|    | ☐ Treasurer   |
|    | ☐ Administrator   |
|    | □ Other (specify):  |
|    |   |

| 11. (a) Employer Matching Contributions (see Section 10):   |    |  |  |  |  |  |
|---|----|--|--|--|--|--|
| $_{\square}$ shall be permitted under the Plan  |    |  |  |  |  |  |
| $_{\square}$ shall not be permitted under the Plan  |    |  |  |  |  |  |
| If permitted, Employer Matching Contributions shall match a Participant's (select all that apply):                                      |    |  |  |  |  |  |
| $_{\square}$ Elective Deferrals   |    |  |  |  |  |  |
| ☐ Roth 403(b) Contributions   |    |  |  |  |  |  |
| If permitted, the amount of Employer Matching Contributions for each Plan Year shall be:  |    |  |  |  |  |  |
| $\ \square$ A matching contribution equal to $\ \_\_\_$ % of each Participant's contribution to the Plan.                               |    |  |  |  |  |  |
| ☐ A matching contribution equal to% of the first% of each Participant's Compensation that is contributed to the Plan for the Plan Year. |    |  |  |  |  |  |
| $\ \square$ A matching contribution equal to \$ of each Participant's contribution to the Plan.   |    |  |  |  |  |  |
| $\ \square$ A matching contribution equal to a percentage of each Participant's contribution to the Plan in an amount to be             | Эe |  |  |  |  |  |
| determined each Plan Year by the Employer or the applicable collective bargaining agreement.  |    |  |  |  |  |  |
| (b) If permitted, Employer Matching Contributions shall be made to the following Participants:  |    |  |  |  |  |  |
| ☐ All Employees   |    |  |  |  |  |  |
| $_{\square}$ Collectively bargained employees who participate in the following unions:  |    |  |  |  |  |  |
| $_{\square}$ Employees whose employment is NOT governed by a collective bargaining agreement between the Employer                       |    |  |  |  |  |  |
| and employee representatives  |    |  |  |  |  |  |
| $_{\square}$ Management employees   |    |  |  |  |  |  |
| ☐ Superintendent  |    |  |  |  |  |  |
| ☐ Principals  |    |  |  |  |  |  |
| ☐ Treasurers  |    |  |  |  |  |  |
| ☐ Administrator   |    |  |  |  |  |  |
| $_{\square}$ Other (specify):   |    |  |  |  |  |  |
|   |    |  |  |  |  |  |

## 12. Signature and acknowledgement

- a 403(b) plan document for public schools intended to meet the requirements of the final 403(b) regulations issued on July 24, 2007 (Federal Register (72 FR 41128));
- a plan document substantially similar to the IRS model plan language under Rev. Proc. 2007-71. Additional features in this 403(b) plan document are the ability to offer Roth 403(b) and/or Employer Contributions under your 403(b) plan, which are not addressed by the IRS model plan language. The document has not been reviewed or approved by the Internal Revenue Service.

A plan sponsor should review this plan document, together with legal counsel to the extent appropriate, to determine whether additional modifications to the plan document may be necessary to address specific facts, circumstances, and applicable law.

If a plan sponsor elects to adopt this plan document, it must complete the Plan Provisions Section and return the Section to CalSTRS Pension2 to the following address:

CalSTRS Pension2 P.O. Box 15275, MS-44 Sacramento, CA 95851-0275

| If CalSTRS Pension2 does not receive a copy of the completed Plan Provisions Section from the plan sponsor, we cannot provide future updates to this plan document as they become available. |
|--|
| IN WITNESS WHEREOF, the undersigned individual, as authorized by the Employer, has caused this Plan to be executed this day of ,   |
| Employer:  |
| Ву:  |
| Title:   |

### **SECTION 1: Definition of Terms Used**

The following words and terms, when used in the Plan, have the meaning set forth below.

- 1.1 "Account": The account or accumulation maintained for the benefit of any Participant or Beneficiary under an Annuity Contract or a Custodial Account.
- 1.2 "Account Balance": The bookkeeping account maintained for each Participant which reflects the aggregate amount credited to the Participant's Account under all Accounts, including the Participant's Elective Deferrals, any Employer Contributions, and Roth 403(b) Contributions, the earnings or loss of each Annuity Contract or a Custodial Account (net of expenses) allocable to the Participant, any transfers for the Participant's benefit, and any distribution made to the Participant or the Participant's Beneficiary. If a Participant has more than one Beneficiary at the time of the Participant's death, then a separate Account Balance shall be maintained for each Beneficiary. The Account Balance includes any account established under Section 6 for rollover contributions and plan.to.plan transfers made for a Participant, the account established for a Beneficiary after a Participant's death, and any account or accounts established for an alternate payee (as defined in Section 414(p)(8) of the Code).
- 1.3 "Administrator": means the person(s) or organization, such as the Vendor, third party administrator or other designee, approved by the Employer to administer the Plan and perform administrative functions for the Plan as identified in the Plan Provisions Section.
- 1.4 "Annuity Contract": A nontransferable contract as defined in Section 403(b)(1) of the Code, established for each Participant by the Employer, or by each Participant individually, that is issued by an insurance company qualified to issue annuities in the State in which the Employer is located as indicated in the Plan Provisions Section and that includes payment in the form of an annuity.
- 1.5 "Beneficiary": The designated person who is entitled to receive benefits under the Plan after the death of a Participant, subject to such additional rules as may be set forth in the Individual Agreements.
- 1.6 "Custodial Account": The group or individual custodial account or accounts, as defined in Section 403(b)(7) of the Code, established for each Participant by the Employer, or by each Participant individually, to hold assets of the Plan.
- 1.7 "Code": The Internal Revenue Code of 1986, as now in effect or as hereafter amended. All citations to Sections of the Code are to such Sections as they may from time to time be amended or renumbered.

- 1.8 "Compensation": All cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses, and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under Section 125, 132(f), 401(k), 403(b), or 457(b) of the Code (including an election under Section 2 made to reduce compensation in order to have Elective Deferrals under the Plan).
- 1.9 "Disabled": The definition of disability provided in the applicable Individual Agreement.
- 1.10 "Elective Deferral": The Employer contributions made to the Plan at the election of the Participant in accordance with Section 2 in lieu of receiving cash compensation. Elective Deferrals are limited to pre-tax salary reduction contributions.
- 1.11 "Employee": Each individual, whether appointed or elected, who is a common law employee of the Employer performing services for a public school as an employee of the Employer. This definition is not applicable unless the employee's compensation for performing services for a public school is paid by the Employer. Further, a person occupying an elective or appointive public office is not an employee performing services for a public school unless such office is one to which an individual is elected or appointed only if the individual has received training, or is experienced, in the field of education. A public office includes any elective or appointive office of a State or local government.
- 1.12 "Employer": The public school adopting this Plan indicated in the Plan Provisions Section.
- 1.13 "Funding Vehicles": The Annuity Contracts or Custodial Accounts issued for funding amounts held under the Plan and specifically approved by the Employer for use under the Plan and are identified in the Plan Provisions Section.
- 1.14 "Includible Compensation": An Employee's actual wages in box 1 of Form W2 for the most recent one year period of service for the Employer, but increased (up to the dollar maximum) by any compensation reduction election under Section 125, 132(f), 401(k), 403(b), or 457(b) of the Code (including any Elective Deferral under the Plan). The amount of Includible Compensation is determined without regard to any community property laws. Pursuant to Reg. Section 1.415(c).2(e)(3) of the Income Tax Regulations, Includible Compensation will include any payments made to a Participant who has had a Severance from Employment, provided that the Includible Compensation is paid by the later of 2 months after the Participant's

Severance from Employment or the end of the Plan Year that contains the date of such Participant's Severance from Employment. In addition, pursuant to Reg. Section 1.415(c).2(e)(4) of the Income Tax Regulations, Includible Compensation will include payments made to an individual who does not currently perform services for the Employer by reason of qualified military service (as defined in Section 414(u)(5) of the Code) to the extent those payments do not exceed the amount the individual would have received if the individual had continued to perform services for the Employer rather than enter qualified military service. If the Plan permits Employer Contributions pursuant to Section 10, then such Employer Contributions shall be subject to a maximum of \$200,000 (or such higher maximum as may apply under Section 401(a)(17) of the Code).

- 1.15 "Individual Agreement": The agreements between a Vendor and the Employer or a Participant that constitutes or governs a Custodial Account or an Annuity Contract with respect to that Participant's Account.
- 1.16 "Participant": An individual for whom Elective Deferrals (or Roth 403(b) Contributions) are currently being made, or for whom Elective Deferrals (or Roth 403(b) Contributions) have previously been made, under the Plan and who has not received a distribution of his or her entire benefit under the Plan.
- 1.17 "Plan": The name of the plan as indicated in the Plan Provisions Section.
- 1.18 "Plan Year": The calendar year.
- 1.19 "Related Employer": The Employer and any other entity which is under common control with the Employer under Section 414(b) or (c) of the Code. For this purpose, the Employer shall determine which entities are Related Employers based on a reasonable, good faith standard and taking into account the special rules applicable under Notice 89.23, 1989.1 C.B. 654.
- 1.20 "Severance from Employment": For purpose of the Plan, Severance from Employment means Severance from Employment with the Employer and any Related Entity. However, a Severance from Employment also occurs on any date on which an Employee ceases to be an employee of a public school, even though the Employee may continue to be employed by a Related Employer that is another unit of the State or local government that is not a public school or in a capacity that is not employment with a public school (e.g., ceasing to be an employee performing services for a public school but continuing to work for the same State or local government employer).
- 1.21 "Vendor": The provider of an Annuity Contract or Custodial Account.
- 1.22 "Valuation Date": The date(s) selected in the Plan Provisions Section.

## SECTION 2: Participation and Contributions

- 2.1 Eligibility. Each Employee shall be eligible to participate in the Plan and elect to have Elective Deferrals or Roth 403(b) Contributions in accordance with Section 11 made on his or her behalf hereunder immediately upon becoming employed by the Employer.
- 2.2 Compensation Reduction Election General Rule. An Employee elects to become a Participant by executing an election to reduce his or her Compensation (and have that amount contributed as an Elective Deferral and/or Roth 403(b) Contributions in accordance with Section 11 on his or her behalf) and filing it with the Administrator. This Compensation reduction election shall be made on the agreement provided by the Administrator under which the Employee agrees to be bound by all the terms and conditions of the Plan. The Administrator may establish an annual minimum deferral amount no higher than \$200, and may change such minimum to a lower amount from time to time. The participation election shall also include designation of the Funding Vehicles and Accounts therein to which Elective Deferrals (and/or Roth 403(b) Contributions) are to be made and a designation of Beneficiary. Any such election shall remain in effect until a new election is filed. Only an individual who performs services for the Employer as an Employee may reduce his or her Compensation under the Plan. Each Employee will become a Participant in accordance with the terms and conditions of the Individual Agreements. All Elective Deferrals shall be made on a pre-tax basis. All Roth 403(b) Contributions shall be made in accordance with the terms of Section 11. An Employee shall become a Participant as soon as administratively practicable following the date
- 2.3 Information Provided by the Employee. Each Employee enrolling in the Plan should provide to the Administrator at the time of initial enrollment, and later if there are any changes, any information necessary or advisable for the Administrator to administer the Plan, including any information required under the Individual Agreements.

applicable under the Employee's election.

2.4 Change in Elective Deferrals Election. Subject to the provisions of the applicable Individual Agreements, an Employee may at any time revise his or her participation election, including a change of the amount of his or her Elective Deferrals (and/or Roth 403(b) Contributions), his or her investment direction, and/or his or her designated Beneficiary. A change in the amount of Elective Deferrals (and/or Roth 403(b) Contributions) investment direction shall take effect as of the date provided by the Administrator on a uniform basis for all Employees. A change in the Beneficiary designation shall take effect when the election is accepted by the Vendor.

- 2.5 Contributions Made Promptly. All contributions under the Plan shall be transferred to the applicable Funding Vehicle within 15 business days following the end of the month in which the amount would otherwise have been paid to the Participant.
- 2.6 Leave of Absence. Unless an election is otherwise revised, if an Employee is absent from work by leave of absence, Elective Deferrals (and/or Roth 403(b) Contributions) under the Plan shall continue to the extent that Compensation continues.

## SECTION 3: Limitations on Amounts Deferred

- 3.1 Basic Annual Limitation. Except as provided in Sections 3.2 and 3.3, the maximum amount of the Elective Deferrals (and/or Roth 403(b) Contributions to the extent permitted under Section 11) under the Plan for any calendar year shall not exceed the lesser of (a) the applicable dollar amount or (b) the Participant's Includible Compensation for the calendar year. The applicable dollar amount is the amount established under Section 402(g)(1)(B) of the Code, which is \$15,500 for 2008, and is adjusted for cost-of-living thereafter to the extent provided under Section 415(d) of the Code.
- 3.2 Special Section 403(b) Catch-up Limitation for Employees With 15 Years of Service. Because the Employer is a qualified organization (within the meaning of Section 1.403(b)-4(c)(3)(ii) of the Income Tax Regulations), the applicable dollar amount under Section 3.1(a) for any "qualified employee" is increased (to the extent provided in the Individual Agreements) by the least of:
  - (a) \$3,000;
  - (b) The excess of:
    - (1)\$15,000, over
    - (2) The total special 403(b) catch-up elective deferrals made for the qualified Employee by the qualified organization for prior years; or
  - (c) The excess of:
    - (1)\$5,000 multiplied by the number of years of service of the Employee with the qualified organization, over
    - (2)The total Elective Deferrals and, if applicable, Roth 403(b) Contributions made for the Employee by the qualified organization for prior years made pursuant to this subsection.

For purposes of this Section 3.2, a "qualified employee" means an Employee who has completed at least 15 years of service taking into account only employment with the Employer.

3.3 Age 50 Catch-up Elective Deferral Contributions. An Employee who is a Participant who will attain age 50

- or more by the end of the calendar year is permitted to elect an additional amount of Elective Deferrals (and/or Roth 403(b) Contributions), up to the maximum age 50 catch-up Elective Deferrals (or Roth 403(b) Contributions) for the year. The maximum dollar amount of the age 50 catch-up Elective Deferrals (or Roth 403(b) Contributions) for a year is \$5,000 for 2008, and is adjusted for cost-of-living thereafter to the extent provided under the Code.
- 3.4 Coordination. Amounts in excess of the limitation set forth in Section 3.1 shall be allocated first to the special 403(b) catch-up under Section 3.2 and next as an age 50 catch-up contribution under Section 3.3.
- 3.5 Special Rule for a Participant Covered by Another Section 403(b) Plan. For purposes of this Section 3, if the Participant is or has been a participant in one or more other plans under Section 403(b) of the Code (and any other plan that permits elective deferrals under Section 402(g) of the Code), then this Plan and all such other plans shall be considered as one plan for purposes of applying the foregoing limitations of this Section 3. For this purpose, the Administrator shall take into account any other such plan maintained by any Related Employer and shall also take into account any other such plan for which the Administrator receives from the Participant sufficient information concerning his or her participation in such other plan. Notwithstanding the foregoing, another plan maintained by a Related Entity shall be taken into account for purposes of Section 3.2 only if the other plan is a Code Section 403(b) plan.
- 3.6 Correction of Excess Elective Deferrals. If the Elective Deferrals (or Roth 403(b) Contributions) on behalf of a Participant for any calendar year exceeds the limitations described above, or the Elective Deferral s (and/or Roth 403(b) Contributions) on behalf of a Participant for any calendar year exceeds the limitations described above when combined with other amounts deferred by the Participant under another plan of the employer under Section 403(b) of the Code (and any other plan that permits elective deferrals under Section 402(g) of the Code for which the Participant provides information that is accepted by the Administrator), then the Elective Deferral (and to the extent applicable, Roth 403(b) Contributions), to the extent in excess of the applicable limitation (adjusted for any income or loss in value, if any, allocable thereto), shall be distributed to the Participant. Excess Deferrals (and, if applicable, Roth 403(b) Contributions) will be distributed to the Participant, with allocable net income, no later than April 15 of the following taxable year or otherwise in accordance with Section 402(g) of the Code.
- 3.7 Protection of Persons Who Serve in a Uniformed Service. An Employee whose employment is interrupted by qualified military service under Section 414(u) of the Code or who is on a leave of absence for qualified military service under Section 414(u) of the Code

may elect to make additional Elective Deferrals upon resumption of employment with the Employer equal to the maximum Elective Deferrals that the Employee could have elected during that period if the Employee's employment with the Employer had continued (at the same level of Compensation) without the interruption or leave, reduced by the Elective Deferrals, if any, actually made for the Employee during the period of the interruption or leave. Except to the extent provided under Section 414(u) of the Code, this right applies for five years following the resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave).

## **SECTION 4: Loans**

- 4.1 Loans. Loans shall be permitted under the Plan to the extent permitted by the Individual Agreements controlling the Account assets from which the loan is made and by which the loan will be secured.
- 4.2 Information Coordination Concerning Loans. Each Vendor is responsible for all information reporting and tax withholding required by applicable federal and state law in connection with distributions and loans. To minimize the instances in which Participants have taxable income as a result of loans from the Plan, the Administrator shall take such steps as may be appropriate to coordinate the limitations on loans set forth in Section 4.3, including the collection of information from Vendors, and transmission of information requested by any Vendor, concerning the outstanding balance of any loans made to a Participant under the Plan or any other plan of the Employer. The Administrator shall also take such steps as may be appropriate to collect information from Vendors, and transmission of information to any Vendor, concerning any failure by a Participant to repay timely any loans made to a Participant under the Plan or any other plan of the Employer.
- 4.3 Maximum Loan Amount. No loan to a Participant under the Plan may exceed the lesser of:
  - (a) \$50,000, reduced by the greater of (i) the outstanding balance on any loan from the Plan to the Participant on the date the loan is made or (ii) the highest outstanding balance on loans from the Plan to the Participant during the one.year period ending on the day before the date the loan is approved by the Administrator (not taking into account any payments made during such one.year period); or
  - (b) one half of the value of the Participant's vested Account Balance (as of the Valuation Date immediately preceding the date on which such loan is approved by the Administrator). For purposes of this Section 4.3, any loan from any other plan maintained by the Employer

and any Related Employer shall be treated as if it were a loan made from the Plan, and the Participant's vested interest under any such other plan shall be considered a vested interest under this Plan; provided, however, that the provisions of this paragraph shall not be applied so as to allow the amount of a loan to exceed the amount that would otherwise be permitted in the absence of this paragraph.

### **SECTION 5: Benefit Distributions**

- 5.1 Benefit Distributions At Severance from Employment or Other Distribution Event. Except as permitted under Section 3.6 (relating to excess Elective Deferrals), Section 5.3 (relating to withdrawals of amounts rolled over into the Plan), Section 5.4 (relating to hardship), or Section 8.3 (relating to termination of the Plan), distributions from a Participant's Account may not be made earlier than the earliest of the date on which the Participant has a Severance from Employment, dies, becomes Disabled, or attains age 59.. Distributions shall otherwise be made in accordance with the terms of the Individual Agreements. Notwithstanding the foregoing, Elective Deferrals made to an Annuity Contract and corresponding earnings as of December 31, 1988 are "grandfathered" and withdrawal restrictions do not apply to the extent that such amounts can be appropriately identified by the Vendor.
- 5.2 Minimum Distributions. Each Individual Agreement shall comply with the minimum distribution requirements of Section 401(a)(9) of the Code and the regulations thereunder. For purposes of applying the distribution rules of Section 401(a)(9) of the Code, each Individual Agreement is treated as an individual retirement account (IRA) and distributions shall be made in accordance with the provisions of Section 1.408-8 of the Income Tax Regulations, except as provided in Section 1.403(b)-6(e) of the Income Tax Regulations.
- 5.3 In-Service Distributions From Rollover Account. If a Participant has a separate account attributable to rollover contributions to the Plan, to the extent permitted by the applicable Individual Agreement, the Participant may at any time elect to receive a distribution of all or any portion of the amount held in the rollover account.

#### 5.4 Hardship Withdrawals.

(a) Hardship withdrawals shall be permitted under the Plan in accordance with the financial need safe harbor rules described in Section 1.401(k)-1(d)(3)(iii)(B) of the Income Tax Regulations to the extent permitted by the Individual Agreements controlling the Account assets to be withdrawn to satisfy the hardship. If applicable under an Individual Agreement, no Elective Deferrals (or Roth 403(b) Contributions) shall be allowed under the Plan during the 6.month period beginning on the date the Participant receives a distribution on account of hardship.

- (b) The Individual Agreements shall provide for the exchange of information among the Employer and the Vendors to the extent necessary to implement the Individual Agreements, including, in the case of a hardship withdrawal that is automatically deemed to be necessary to satisfy the Participant's financial need (pursuant to Section 1.401(k)-1(d)(3)(iv)(E) of the Income Tax Regulations), the Vendor notifying the Employer of the withdrawal in order for the Employer to implement the resulting 6-month suspension of the Participant's right to make Elective Deferrals (or Roth 403(b) Contributions) under the Plan.
- (c) An Individual Agreement may make distributions to a Participant for expenses described in Section 1.401(k)-1(d) (3)(iii)(B)(1), (3), or (5) of the Income Tax Regulations for a primary Beneficiary. For this purpose, a "primary Beneficiary" is an individual who is named as a Beneficiary and has an unconditional right to all or a portion of the Account balance upon the death of the Participant.

#### 5.5 Rollover Distributions.

- (a) A Participant or the Beneficiary of a deceased Participant (or a Participant's spouse or former spouse who is an alternate payee under a domestic relations order, as defined in Section 414(p) of the Code) who is entitled to an eligible rollover distribution may elect to have any portion of an eligible rollover distribution (as defined in Section 402(c)(4) of the Code) from the Plan paid directly to an eligible retirement plan (as defined in Section 402(c)(8)(B) of the Code) specified by the Participant in a direct rollover. In the case of a distribution to a Beneficiary who at the time of the Participant's death was neither the spouse of the Participant nor the spouse or former spouse of the participant who is an alternate payee under a domestic relations order, a direct rollover is payable only to an individual retirement account or individual retirement annuity (IRA) that has been established on behalf of the Beneficiary as an inherited IRA (within the meaning of Section 408(d)(3)(C) of the Code).
- (b) Each Vendor shall be separately responsible for providing, within a reasonable time period before making an initial eligible rollover distribution, an explanation to the Participant of his or her right to elect a direct rollover and the income tax withholding consequences of not electing a direct rollover.
  (c) A Participant or a spouse who is the designated Beneficiary of the Participant may elect to roll over amounts in accordance with Section 408A(e) of the

Code directly to a Roth IRA.

## SECTION 6: Rollovers to the Plan and Transfers

- 6.1 Eligible Rollover Contributions to the Plan.
  - (a) Eligible Rollover Contributions. To the extent provided in the Individual Agreements, an Employee who is a Participant who is entitled to receive an eligible rollover distribution from another eligible retirement plan may request to have all or a portion of the eligible rollover distribution paid to the Plan. Such rollover contributions shall be made in the form of cash only. The Vendor may require such documentation from the distributing plan as it deems necessary to effectuate the rollover in accordance with Section 402 of the Code and to confirm that such plan is an eligible retirement plan within the meaning of Section 402(c)(8)(B) of the Code. However, in no event does the Plan accept a rollover contribution from a Roth elective deferral account under an applicable retirement plan described in Section 402A(e)(1) of the Code or a Roth IRA described in Section 408A of the Code.
  - (b) Eligible Rollover Distribution. For purposes of Section 6.1(a), an eligible rollover distribution means any distribution of all or any portion of a Participant's benefit under another eligible retirement plan, except that an eligible rollover distribution does not include (1) a payment if it is part of a series of equal (or almost equal) payments that are made at least once a year and that will last for (i) the life of the Participant (or the joint lives of the Participant and the Participant's Beneficiary),(ii) the life expectancy of the Participant (or the joint life and last survivor expectancy of the Participant and the Participant's Beneficiary), or (iii) any installment payment for a period of 10 years or more; (2) any distribution made as a result of an unforeseeable emergency or other distribution which is made upon hardship of the Participant; (3) for any other distribution, the portion, if any, of the distribution that is a required minimum distribution under Section 401(a)(9) of the Code; (4) corrective distributions of excess contributions under a qualified cash or deferred arrangement described in Section 1.401(k).2(b)(2) of the Income Tax Regulations and excess aggregate contributions described in Section 1.401(m).2(b)(2) of the Income Tax Regulations, together with the income allocable to these distributions;(5) loans that are treated as deemed distributions pursuant to Section 72(p) of the Code and (6) similar items designated by the Commissioner in revenue rulings, notices, and other guidance published in the Internal Revenue Bulletin. In addition, an eligible retirement plan means an individual retirement account described in Section 408(a) of the Code, an individual retirement annuity described in Section 408(b) of the Code, a qualified trust described in Section 401(a) of

the Code, an annuity plan described in Section 403(a) or 403(b) of the Code, or an eligible governmental plan described in Section 457(b) of the Code, that accepts the eligible rollover distribution.

(c) Separate Accounts. The Vendor shall establish and maintain for the Participant a separate account for any eligible rollover distribution paid to the Plan.

#### 6.2 Plan-to-Plan Transfers to the Plan.

- (a) At the direction of the Employer, for a class of Employees who are participants or beneficiaries in another plan under Section 403(b) of the Code, the Administrator may permit a transfer of assets to the Plan as provided in this Section 6.2. Such a transfer is permitted only if the other plan provides for the direct transfer of each person's entire interest therein to the Plan and the participant is an employee or former employee of the Employer. The Administrator and any Vendor accepting such transferred amounts may require that the transfer be in cash or other property acceptable to it. The Administrator or any Vendor accepting such transferred amounts may require such documentation from the other plan as it deems necessary to effectuate the transfer in accordance with Section 1.403(b).10(b)(3) of the Income Tax Regulations and to confirm that the other plan is a plan that satisfies Section 403(b) of the Code.
- (b) The amount so transferred shall be credited to the Participant's Account Balance, so that the Participant or Beneficiary whose assets are being transferred has an accumulated benefit immediately after the transfer at least equal to the accumulated benefit with respect to that Participant or Beneficiary immediately before the transfer in accordance with Section 1.414(I)(1) of the Code.
- (c) To the extent provided in the Individual Agreements holding such transferred amounts, the amount transferred shall be held, accounted for, administered and otherwise treated in the same manner as an Elective Deferral by the Participant under the Plan, except that
- (1) the Individual Agreement which holds any amount transferred to the Plan must provide that, to the extent any amount transferred is subject to any distribution restrictions required under Section 403(b) of the Code, the Individual Agreement must impose restrictions on distributions to the Participant or Beneficiary whose assets are being transferred that are not less stringent than those imposed on the transferor plan and (2) the transferred amount shall not be considered an Elective Deferral under the Plan in determining the maximum deferral under Section 3.

#### 6.3 Plan-to-Plan Transfers from the Plan.

(a) At the direction of the Employer, the Administrator may permit a class of Participants and Beneficiaries to elect to have all or any portion of their Account Balance

- transferred to another plan that satisfies Section 403(b) of the Code in accordance with Section 403(b).10(b)(3) of the Income Tax Regulations. A transfer is permitted under this Section 6.3(a) only if the Participants or Beneficiaries are employees or former employees of the employer (or the business of the employer) under the receiving plan and the other plan provides for the acceptance of plan.to.plan transfers with respect to the Participants and Beneficiaries and for each Participant and Beneficiary to have an amount deferred under the other plan immediately after the transfer at least equal to the amount transferred in accordance with Section 1.414(l)(1) of the Code.
- (b) The other plan must provide that, to the extent any amount transferred is subject to any distribution restrictions required under Section 403(b) of the Code, the other plan shall impose restrictions on distributions to the Participant or Beneficiary whose assets are transferred that are not less stringent than those imposed under the Plan. In addition, if the transfer does not constitute a complete transfer of the Participant's or Beneficiary's interest in the Plan, the other plan shall treat the amount transferred as a continuation of a pro rata portion of the Participant's or Beneficiary's interest in the transferor plan (e.g., a pro rata portion of the Participant's or Beneficiary's interest in any after tax employee contributions).
- (c) Upon the transfer of assets under this Section 6.3, the Plan's liability to pay benefits to the Participant or Beneficiary under this Plan shall be discharged to the extent of the amount so transferred for the Participant or Beneficiary. The Administrator may require such documentation from the receiving plan as it deems appropriate or necessary to comply with this Section 6.3 (for example, to confirm that the receiving plan satisfies Section 403(b) of the Code and to assure that the transfer is permitted under the receiving plan) or to effectuate the transfer pursuant to Section 1.403(b)-10(b)(3) of the Income Tax Regulations.

#### 6.4 Contract and Custodial Account Exchanges.

- (a) A Participant or Beneficiary is permitted to change the investment of his or her Account Balance among the Vendors identified in the Plan Provisions Section. However, an investment change that includes an investment with a Vendor that is not eligible to receive contributions under Section 2 (referred to below as an exchange) is not permitted unless the conditions in paragraphs (b) through (d) of this Section 6.4 are satisfied.
- (b) The Participant or Beneficiary must have an Account Balance immediately after the exchange that is at least equal to the Account Balance of that Participant or Beneficiary immediately before the exchange (taking into account the Account Balance of that Participant or Beneficiary under both Section 403(b) contracts or

custodial accounts immediately before the exchange). (c) The Individual Agreement with the receiving Vendor has distribution restrictions with respect to the Participant that are not less stringent than those imposed on the investment being exchanged.

(d) The Employer enters into an agreement with the receiving Vendor for the other contract or custodial account under which the Employer and the Vendor will from time to time in the future provide each other with the following information:

(1) Information necessary for the resulting contract or custodial account, or any other contract or custodial accounts to which contributions have been made by the Employer, to satisfy Section 403(b) of the Code, including the ollowing: (i) the Employer providing information as to whether the Participant's employment with the Employer is continuing, and notifying the Vendor when the Participant has had a Severance from Employmen (for purposes of the distribution restrictions Section 5.1); (ii) the Vendor notifying the Employer of any hardship withdrawal under Section 5.4 if the withdrawal results in a 6.month suspension of the Participant's right to make Elective Deferrals (and, if applicable, Roth 403(b) Contributions) under the Plan; and (iii) the Vendor providing information to the Employer or other Vendors concerning the Participant's or Beneficiary's Section 403(b) contracts or custodial accounts or qualified employer plan benefits (to enable a Vendor to determine the amount of any plan loans and any rollover accounts that are available to the Participant under the Plan in order to satisfy the financial need under the hardship withdrawal rules of Section 5.4); and

(2) Information necessary in order for the resulting contract or custodial account and any other contract or custodial account to which contributions have been made for the Participant by the Employer to satisfy other tax requirements, including the following:
(i) the amount of any plan loan that is outstanding to the Participant in order for a Vendor to determine whether an additional plan loan satisfies the loan limitations of Section 4.3, so that any such additional loan is not a deemed distribution under Section 72(p)(1); and (ii) information concerning the Participant's or Beneficiary's after-tax employee contributions in order for a Vendor to determine the extent to which adistribution is includible in gross income.

(e) If any Vendor ceases to be eligible to receive Elective Deferrals (or Roth 403(b) Contributions) under the Plan as indicated in the Plan Provisions Section, the Employer will enter into an information sharing agreement as described in Section 6.4(d) to the extent the Employer's contract with the Vendor does not provide for the exchange of

information described in Section 6.4(d)(1) and (2) in order for such Vendor to be listed in the Plan Provisions Section.

#### 6.5 Permissive Service Credit Transfers.

(a) If a Participant is also a participant in a tax-qualified defined benefit governmental plan (as defined in Section 414(d) of the Code) that provides for the acceptance of plan-to-plan transfers with respect to the Participant, then the Participant may elect to have any portion of the Participant's Account Balance transferred to the defined benefit governmental plan. A transfer under this Section 6.5(a) may be made before the Participant has had a Severance from Employment.

(b) A transfer may be made under Section 6.5(a) only if the transfer is either for the purchase of permissive service credit (as defined in Section 415(n)(3)(A) of the Code) under the receiving defined benefit governmental plan or a repayment to which Section 415 of the Code does not apply by reason of Section 415(k)(3) of the Code. (c) In addition, if a plan-to-plan transfer does not constitute a complete transfer of the Participant's or Beneficiary's interest in the transferor plan, the Plan shall treat the amount transferred as a continuation of a pro rata portion of the Participant's or Beneficiary's interest in the transferor plan (e.g., a pro rata portion of the Participant's or Beneficiary's interest in any after-tax employee contributions).

# SECTION 7: Investment of Contributions

- 7.1 Manner of Investment. All Elective Deferrals or other amounts contributed to the Plan, all property and rights purchased with such amounts under the Funding Vehicles, and all income attributable to such amounts, property, or rights shall be held and invested in one or more Annuity Contracts or Custodial Accounts. Each Custodial Account shall provide for it to be impossible, prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries, for any part of the assets and income of the Custodial Account to be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries.
- 7.2 Investment of Contributions. Each Participant or Beneficiary shall direct the investment of his or her Account among the investment options available under the Annuity Contract or Custodial Account in accordance with the terms of the Individual Agreements. Transfers among Annuity Contracts and Custodial Accounts may be made to the extent provided in Section 6.4 of the Plan, the Individual Agreements and permitted under applicable Income Tax Regulations.

7.3 Current and Former Vendors. The Administrator shall maintain a list of all Vendors under the Plan, including those eligible to receive Elective Deferrals, Roth 403(b) Contributions, and Employer Contributions, as applicable, and, those only eligible to receive contract exchanges made under Section 6.4, if applicable, which shall be listed in the Plan Provisions Section. Such list is hereby incorporated as part of the Plan. Each Vendor and the Administrator shall exchange such information as may be necessary to satisfy Section 403(b) of the Code or other requirements of applicable law. In the case of a Vendor which is not eligible to receive Elective Deferrals (or Roth 403(b) Contributions) under the Plan (including a Vendor which has ceased to be a Vendor eligible to receive Elective Deferrals (or Roth 403(b) Contributions) under the Plan and a Vendor holding assets under the Plan in accordance with Section 6.2 or 6.4), the Employer shall keep the Vendor informed of the name and contact information of the Administrator in order to coordinate information necessary to satisfy Section 403(b) of the Code or other requirements of applicable law.

# SECTION 8: Amendment and Plan Termination

- 8.1 Termination of Contributions. The Employer has adopted the Plan with the intention and expectation that contributions will be continued indefinitely. However, the Employer has no obligation or liability whatsoever to maintain the Plan for any length of time and may discontinue contributions under the Plan at any time without any liability hereunder for any such discontinuance.
- 8.2 Amendment and Termination. The Employer reserves the authority to amend or terminate this Plan at any time.
- 8.3 Distribution upon Termination of the Plan. The Employer may provide that, in connection with a termination of the Plan and subject to any restrictions contained in the Individual Agreements, all Accounts will be distributed as soon as administratively practicable under the Plan, provided that the Employer and any Related Employer on the date of termination do not make contributions to an alternative Section 403(b) contract that is not part of the Plan during the period beginning on the date of plan termination and ending 12 months after the distribution of all assets from the Plan, except as permitted by the Income Tax Regulations.

### SECTION 9: Miscellaneous

- 9.1 Non-Assignability. Except as provided in Section 9.2 and 9.3, the interests of each Participant or Beneficiary under the Plan are not subject to the claims of the Participant's or Beneficiary's creditors; and neither the Participant nor any Beneficiary shall have any right to sell, assign, transfer, or otherwise convey the right to receive any payments hereunder or any interest under the Plan, which payments and interest are expressly declared to be non-assignable and non-transferable.
- 9.2 Domestic Relation Orders. Notwithstanding Section 9.1, if a judgment, decree or order (including approval of a property settlement agreement) that relates to the provision of child support, alimony payments, or the marital property rights of a spouse or former spouse, child, or other dependent of a Participant is made pursuant to the domestic relations law of any State ("domestic relations order") and Section 414(p) of the Code, then the amount of the Participant's Account Balance shall be paid in the manner and to the person or persons so directed in the domestic relations order. Such payment shall be made without regard to whether the Participant is eligible for a distribution of benefits under the Plan. The Administrator shall establish reasonable procedures for determining the status of any such decree or order and for effectuating distribution pursuant to the domestic relations order.
- 9.3 IRS Levy. Notwithstanding Section 9.1, if a Participant or Beneficiary is entitled to a distribution in accordance with Section 5, the Administrator may pay from a Participant's or Beneficiary's Account Balance the amount that the Administrator finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary.
- 9.4 Tax Withholding. Contributions to the Plan are subject to applicable employment taxes (including, if applicable, Federal Insurance Contributions Act (FICA) taxes with respect to Elective Deferrals (and, if applicable, Roth 403(b) Contributions), which constitute wages under Section 3121 of the Code). Any benefit payment made under the Plan is subject to applicable income tax withholding requirements (including Section 3401 of the Code and the Employment Tax Regulations thereunder). A payee shall provide such information as the Administrator may need to satisfy income tax withholding obligations, and any other information that may be required by guidance issued under the Code.

- 9.5 Payments to Minors and Incompetents. If a Participant or Beneficiary entitled to receive any benefits hereunder is a minor or is adjudged to be legally incapable of giving valid receipt and discharge for such benefits, or is deemed so by the Administrator, benefits will be paid to such person as the Administrator may designate for the benefit of such Participant or Beneficiary. Such payments shall be considered a payment to such Participant or Beneficiary and shall, to the extent made, be deemed a complete discharge of any liability for such payments under the Plan.
- 9.6 Mistaken Contributions. If any contribution (or any portion of a contribution) is made to the Plan by a good faith mistake of fact, then within one year after the payment of the contribution, and upon receipt in good order of a proper request approved by the Administrator, the amount of the mistaken contribution (adjusted for any income or loss in value, if any, allocable thereto) shall be returned directly to the Participant or, to the extent required or permitted by the Administrator, to the Employer.
- 9.7 Procedure When Distributee Cannot Be Located. The Administrator shall make all reasonable attempts to determine the identity and address of a Participant or a Participant's Beneficiary entitled to benefits under the Plan. For this purpose, a reasonable attempt means (a) the mailing by certified mail of a notice to the last known address shown on the Employer's or the Administrator's records, (b) notification sent to the Social Security Administration or the Pension Benefit Guaranty Corporation (under their program to identify payees under retirement plans), and (c) the payee has not responded within 6 months. If the Administrator is unable to locate such a person entitled to benefits hereunder, or if there has been no claim made for such benefits, the funding vehicle shall continue to hold the benefits due such person.
- 9.8 Incorporation of Individual Agreements. The Plan, together with the Individual Agreements, is intended to satisfy the requirements of Section 403(b) of the Code and the Income Tax Regulations thereunder. Terms and conditions of the Individual Agreements are hereby incorporated by reference into the Plan, excluding those terms that are inconsistent with the Plan or Section 403(b) of the Code.
- 9.9 Governing Law. The Plan will be construed, administered and enforced according to the Code and the laws of the State in which the Employer has its principal place of business.
- 9.10 Headings. Headings of the Plan have been inserted for convenience of reference only and are to be ignored in any construction of the provisions hereof.

9.11 Gender. Pronouns used in the Plan in the masculine or feminine gender include both genders unless the context clearly indicates otherwise.

## **SECTION 10: Employer Contributions**

#### 10.1 Definitions.

- (a) "Employer Contributions Account" means the account established and maintained by the Administrator for each Participant with respect to his total vested interest (including any earnings and losses attributable thereon) under the Plan resulting from Employer Discretionary Contributions and/or Employer Matching Contributions.
- (b) "Employer Discretionary Contributions" means the Employer's discretionary contributions to the Plan in accordance with the formula selected by the Employer in the Plan Provisions Section.
- (c) "Employer Matching Contribution" means the Employer's contributions to the Plan that match a Participant's Elective Deferrals or Roth 403(b) Contributions in accordance with the formula selected in the Plan Provisions Section.
- (d) "Vested" means the nonforfeitable portion of any Account maintained on behalf of a Participant.
- 10.2 Employer Contributions. For each Plan Year, the Employer will contribute to the Plan the amount and form of contributions as specified in the Plan Provisions Section, subject to any limitations imposed under applicable law or under any applicable collective bargaining agreement. Such contributions will be allocated to the Participant's Employer Contributions Account.

#### 10.3 Maximum Annual Additions.

- (a) The maximum permissible Annual Additions that may be contributed or allocated to each Participant's Account under the Plan for any Plan Year will not exceed the lesser of:
  - (i) \$40,000, as adjusted for increases in the cost of living under Section 415(d) of the Code, or
  - (ii) 100 percent of the Participant's Includible Compensation for the Plan Year.
- (b) For purposes of this Section, "Annual Additions" means, for any Plan Year, the sum of Elective Deferrals, Roth 403(b) Contributions, and Employer Contributions to the Plan made to the Participant's Account and the sum of any employee and employer contributions made on behalf of such individual under any other 403(b) plan, whether or not sponsored by the Employer.
- (c) If a Participant has a "controlling interest" in another employer and participates in that employer's qualified 401(a) defined contribution plan, a welfare benefit fund (as defined in Section 419(e) of the Code), an individual medical account (as defined in Section 415(l) (2) of the Code) or a simplified employee pension (as

defined in Section 408(k) of the Code) which provides Annual Additions, the amount of Annual Additions which may be credited to a Participant's Account for any Plan Year will not exceed the maximum permissible amount described in subsection (a), taking into account employer contributions that have been allocated to such other plans as described in this subsection.a complete discharge of any liability for such payments under the Plan.

(d) If the Annual Additions are greater than the maximum permissible amount described in subsection (a) in a Plan Year, no amount will be contributed to the Participant's Account under the Plan for that Plan Year. If there is any such excess amount under the Plan, the Employer or its delegate will direct the Vendor as to the appropriate method of correction of such excess amounts in accordance with the Income Tax Regulations. If timely correction of such excess is not made, such excess will remain in the Plan and will be separately accounted for in accordance with Section 403(c) of the Code.

10.4 Vesting. A Participant will be 100% Vested in any Employer Discretionary Contributions and Employer Matching Contributions.

## SECTION 11: Roth 403(b) Contributions

#### 11.1 Definitions.

(a) "Roth 403(b) Contributions" means, if so elected by the Employer in the Plan Provisions Section, contributions that are:

> (i) made by the Employer to the Plan pursuant to a Compensation reduction agreement entered into by a Participant, which qualifies as a "designated Roth contribution" within the meaning of

> "designated Roth contribution" within the meaning of Code Section 402A;

(ii) irrevocably designated by the Participant at the time of the cash or deferred election as a Roth elective deferral that is being made in lieu of all or a portion of the Elective Deferrals the Participant is otherwise eligible to make under the Plan; and

(iii) treated by the Employer as includible in the Participant's income at the time the Participant would have received that amount in cash if the Participant had not made a cash or deferred election.

(b) "Roth 403(b) Contributions Account" means the account established and maintained by the Administrator for each Participant with respect to his total interest (including and earnings and losses attributable thereon) under the Plan resulting from Roth 403(b) Contributions.

11.2 Roth 403(b) Contributions. For each Plan Year, each Participant may elect to make Roth 403(b) Contributions to the Plan up to the applicable limit under Code Section 402(g) and as aggregated with Elective Deferrals as described in Section 3.1, 3.2, and 3.3, and subject to any limitations imposed under applicable law or under any applicable collective bargaining agreement. Such contributions will be allocated to the Participant's Roth 403(b) Contributions Account.

#### 11.3 Distribution of Roth 403(b) Contributions.

- (a) Qualified Distributions: Distributions from a Roth 403(b) Contributions Account will be tax free for federal income tax purposes if:
  - (i) The amounts are held for a 5 year holding period, measured from the first year that the initial Roth 403(b) Contribution was made on behalf of the Participant to a Roth 403(b) Contributions Account, and
  - (ii) The distribution is due to a Participant's attainment of age 59 ½, death, or in the event of the Participant's becoming Disabled.
- (b) Nonqualified Distributions: Amounts distributed from a Roth 403(b) Contributions Account that are not considered "Qualified Distributions" as defined in Section 11.3(a), may be distributed from a Roth 403(b) Contributions Account subject to the distribution rules applicable to Elective Deferrals as described in Section 5.1. Such nonqualified distributions shall be subject to federal income tax to the extent that the amount distributed exceeds the value of the Roth 403(b) Contributions.
- (c) In no event shall amounts held in a Roth 403(b) Contributions Account shall be used for a loan in accordance with Section 4, distributed due to a hardship withdrawal under Section 5.4, transferred in accordance with Sections 6.3 or 6.5, or exchanged in accordance with Section 6.4.
- (d) Participant may elect to have certain portions of the Participant's Vested Account Balance under the Plan treated as being distributed to the Participant as an eligible rollover distribution that is credited via an in-Plan direct rollover to a Roth After-Tax Employee Contribution Account under this Plan.

## For more information, contact:

John Schiffler
Pension Program Manager
916-414-1007
Jschiffler@calstrs.com



### 403 (b) SERVICE AGREEMENT

### INTRODUCTION

| The Pension2 Program of the California State Teachers' Retirement System (CalSTRS) and (Employer) enter into this agreement (Agreement) for the purposes of memorializing the following:  |
|---|
| Pursuant to its statutory authority in Education Code sections 24950 through 24953, CalSTRS has developed an annuity contract and custodial account plan established pursuant to Internal Revenue Code section 403(b) that is offered to school employers for their individual participants under the umbrella of CalSTRS' Defined Contribution Solutions Program called Pension2 403(b) Plan (Plan). The Plan includes investment options selected and monitored by CalSTRS. |
| CalSTRS offered and Employer adopted the CalSTRS Pension2 403(b) Plan as its own 403(b) plan as detailed in the Agreement.  |
| The CalSTRS Pension2 403(b) Plan is the single 403(b) Plan offered by the Employer to its employees.  |
| According to its statutory mandate, CalSTRS also offered and Employer accepted the provisioning of administrative services with respect to the adopted CalSTRS Pension2 403(b) Plan as detailed in the Agreement. (Please notify CalSTRS if you add additional 403(b) providers because a compliance feature will need to be added to your plan to maintain IRS compliance.)  |
| CalSTRS also offers services to support the 457 Plan of the Employer; including administrative, recordkeeping, investment, and compliance services, through its various subcontractors that act as third party administrators. Employer hereby accepts the offer of the following administrative services: (  |



#### **AGREEMENT CONTACTS**

All official communications from the Employer to CalSTRS shall be directed to the attention of the CalSTRS Contract Manager or designee at the following address and phone/fax numbers:

Name: Sandy Blair

Address: P.O. Box 15275, MS-44

City: Sacramento

State: CA

Zip: 95851-0275

Phone: (916) 414-1010 Fax: (916) 414-1012

|          | cations from CalSTRS Pension2 to the Contractor shall be directed or designee at the following address and phone/fax numbers: |
|----------|---|
| Name:    |   |
| Address: |   |
| City:    |   |
| State:   |   |
| Zip:     |   |
| Phone:   |   |
| Fax:     |   |

#### TERM AND EFFECT

The term of this Agreement shall be from \_\_\_\_\_ or upon final authorized signature of both parties, whichever occurs later. The Agreement is offered for the statutory minimum of five years and unless expressly terminated will be continued as long as Employer maintains the CalSTRS Pension2 403(b) Plan for its employees.

The Agreement becomes effective upon the signatures of both parties to it.



#### **ADMINISTRATIVE SERVICES**

Pursuant to its statutory mandate, CalSTRS offered investment, recordkeeping, and other administrative services necessary to administer the Plan. Employer accepted the provisioning of such services

Pursuant to its statutory authority, CalSTRS has retained subcontractors to provide recordkeeping services directly to Employer. The current record keeper is Voya Institutional Services, LLC.

In order to provide effective recordkeeping services, Employer shall provide all information necessary for the recordkeeper to set up its support structure.

#### FEES AND PAYMENTS FOR SERVICES

Compensation for the services of CalSTRS shall be originated from the administrative service fees payable by the individual participants of the 403(b) Plan.

CalSTRS has authorized its subcontractor recordkeeper to charge and collect all administrative service fees directly from plan participants, keep a portion of the service fees due to the subcontractor, and remit the remaining fees due to CalSTRS.

Fees shall be calculated and charged as described below:

- .25% of account balance annually (charged quarterly)
- Fees may be charged for additional services including:
  - o Loans − \$100 application fee. The participant pays interest on their loan to themselves.
  - o Managed Account (Financial Engines) .60% of account balance annually (charged quarterly)
  - o Access to Brokerage Window (TD Ameritrade) \$50 annually
- In addition to the above fees, the individual mutual funds the participant is invested in carry their own expense ratios.

No fees other than the ones prescribed in this Agreement shall be charged or collected from the individual participants.



#### **AMENDMENT**

No amendment or variation of the terms of the Agreement shall be valid unless made in writing and signed by the parties. No oral understanding or agreement not incorporated in the Agreement is binding on any of the parties.

#### ENTIRE AGREEMENT AND SEVERABILITY

The Agreement contains all representations and the entire understanding between the parties with respect to the subject matter herein. If applicable, the competitive process as it may have been amended and clarified by CalSTRS prior to the award of the Agreement as well as the Contractor's proposal/bid shall be considered part of the Agreement. However, in the event a conflict in interpretation arises, the agreement document shall prevail. Any prior or contemporaneous correspondence, memoranda or agreements shall be replaced in total by the Agreement.

Should any provision(s) of the Agreement be declared or found to be illegal, unenforceable, ineffective or void, then each party shall be relieved of any obligations arising in such provision(s); the balance of the Agreement, if capable of performance, shall remain and continue in full force and effect.

#### **FORCE MAJEURE**

Neither party shall be liable to the other for delay in or failure of performance, nor shall any such delay in or failure of performance constitutes default, if such delay or failure is caused by "Force Majeure." Such causes may include, but are not restricted to, Acts of God or of the public enemy, acts of the State in its sovereign capacity, fires, floods, power failure, disabling strikes, epidemics, quarantine restrictions, and freight embargoes.

#### ASSIGNMENT

The Agreement is not assignable by either of the parties, either in whole or in part, without the consent of the other in the form of a formal written agreement.



#### **SUBCONTRACTING**

CalSTRS is statutorily authorized by Education Code section 24950(b)(2) to hire through subcontract a recordkeeper acting on behalf of CalSTRS for providing investment, recordkeeping, compliance, and administrative services. In obtaining such subcontracting services, CalSTRS uses the utmost care in its competitive selection process. CalSTRS is also using the utmost care in the supervision of the outside provider.

The selection, employment, and termination of an outside recordkeeper is not subject to review or approval by Employer.

#### **DISPUTES**

Any dispute concerning a question of fact arising under the terms of the Agreement shall be disposed of within a reasonable period of time by Employer and CalSTRS employees normally responsible for the administration of the Agreement. If agreement cannot be reached either party may assert its other rights and remedies within the Agreement or within a court of competent jurisdiction.

Employer and CalSTRS agree that, the existence of a dispute notwithstanding, they will continue without delay to carry out all their responsibilities under the Agreement which are not affected by the dispute.

#### CONFIDENTIALITY

CalSTRS, in the course of its duties, will handle investment, financial, accounting, statistical, personal, technical and other data and information relating to Employer and its plan participants. All such information is confidential, and, unless permitted by Employer in writing, CalSTRS shall not disclose such information, directly or indirectly, or use it in any way, either during the term of the Agreement or any time thereafter, except as required to perform its duties under the Agreement or applicable law.

CalSTRS agrees that only those who are authorized and required to access such materials will have access to them. CalSTRS subcontractors that may, in the course of their duties, have access to any CalSTRS information and/or assets, must individually sign a CalSTRS Information Security Confidentiality and Non-Disclosure and Acceptable Use Agreement prior to engaging work with CalSTRS.



#### **GOVERNING LAW**

The Agreement shall be administered, construed, governed and enforced according to the laws of the State of California (without regard to any conflict of laws provisions) to the extent such laws have not been preempted by applicable federal law. Any suit brought hereunder (including any action to compel arbitration or to enforce any award or judgment rendered thereby) shall be brought in the state or federal courts sitting in Sacramento, California, the parties hereby waiving any claim or defense that such forum is not convenient or proper. Each party agrees that any such court shall have personal jurisdiction over it and consents to service of process in any manner authorized by California law.

#### INDEPENDENT CONTRACTOR RELATIONSHIP

CalSTRS and the agents, employees, and subcontractors of CalSTRS, in the performance of the Agreement, shall act in an independent capacity and not as officers or employees or agents of Employer.

#### **TERMINATION**

The Agreement may be terminated in whole at any time after providing a 60-day written notice to the other party and suggesting a time-line for the termination of services and the relationship that is in compliance with state and federal laws governing deferred compensation plans and protect the interest of the individual participants.

Parties agree that in case of the termination of this contractual relationship, they will work in a cooperative manner to transition services to a new provider.

| IN WITNESS WHEREOF, this Service Agreement has been executed thisc | lay of |
|--|--------|
| , 20   |        |
| Employer:  |        |
| By:  |        |
| Title:   |        |

## **Student Turnover 2021-22**

|              | Total Numbers | Reason for Leaving                            |                   |            |  |
|--------------|---------------|---|-------------------|------------|--|
| August 2021  | 295           |   |                   |            |  |
|              | -19           | move or travel distance                       |                   |            |  |
|              | -10           | home school                                   |                   |            |  |
|              | -5            | transfer to other classroom based area school |                   |            |  |
|              | -6            | mask, disapline,                              | services, immuniz | unization  |  |
| new students | 22            |   |                   |            |  |
|              | 277           |   |                   |            |  |
|              |               |   |                   | April 2022 |  |