

**Blue Oak Charter School**  
**450 W. East Avenue, Chico, CA 95926**  
**CHARTER COUNCIL**  
**REGULAR MEETING**

Join Zoom Meeting

<https://zoom.us/j/91259361276?pwd=RWpUbmtlN2NGVnJzWWpkKzFSMlc4Zz09>

**Meeting ID:** 912 5936 1276

**Passcode:** 48657Y

**Tuesday, April 19th, 2022 - 6:00 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 Chair 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.

**The Blue Oak Charter Council reserves the right to take action on any item on the agenda.**

**AGENDA**

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**OPEN SESSION - 6:00 PM**

**1. OPENING**

- 1.1. Call Meeting to Order
- 1.2. Roll Call of Council 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. Agenda Modifications
- 1.5. Audience to Address the Council

*This is an 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. The chair may establish a maximum speaking time for any item.  
Persons may not yield their time to another speaker (Gov. Code § 54954.3)*

**2. CONSENT AGENDA**

- 2.1. Approve Minutes from March 22nd, 2022
- 2.2. Charter Impact Monthly Report Jim Weber, Charter Impact
  - 2.2.1. Attendance and Enrollment
  - 2.2.2. Cash Flow
  - 2.2.3. Balance Sheet Detail
  - 2.2.4. Warrants/Aged Payable
  - 2.2.5. Actual to Budget Summary
- 2.3. Point of Sale Transactions/Check Register
- 2.4. E-Rate Summary
- 2.5. Williams Monitoring
- 2.6. Teleconferencing During State of Emergency  
**State of Emergency (§ 8625)**

**3. FACULTY**

- 3.1. Grade Level Report Riley Murray & Nick Meier

**4. GOVERNANCE**

- 4.1. Finance Committee Report Amber Brown
- 4.2. Parent Council Report Trisha Atehortua
- 4.3. Equity & Inclusion Task Force Report Susan Domenighini
- 4.4. COVID-19 Response Update
- 4.5. 2020 Tax Return
- 4.6. BCOE / Aeries Contract
- 4.7. Advanced Document Printer Contracts
- 4.8. Pension 2 - 403b
- 4.9. Expense Approval
- 4.9.1. Rescheduled COVID Field Trip for Class of 2020

**5. ADMINISTRATION**

- 5.1. Executive Director's Report Susan Domenighini
- 5.2. Sustainable School Update

**6. CLOSED SESSION**

- 6.1. Real Estate  
**Conference with Real Property Negotiations (§ 54956.8)**

**7. NEXT MEETING - Tuesday, May 17th, 2022 at 6:00PM**

**8. ADJOURNMENT**

**Blue Oak Charter School**  
**450 W. East Avenue, Chico, CA 95926**  
**CHARTER COUNCIL**  
**REGULAR MEETING**

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**Meeting ID:** 997 1548 8751

**Passcode:** c91ziZ

**Tuesday, March 22nd, 2022 - 6:00 PM**

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**AGENDA**

---

**OPEN SESSION - 6:00 PM**

**1. OPENING**

**1.1. Call Meeting to Order**

➤ Chelsea Parker called the meeting to order at 6:08PM.

**1.2. Roll Call of Council Members and Establish Quorum**

➤ Present: Chelsea Parker, Amber Brown, Trisha Atehortua, Vicki Wonacott and Kristen Woods

➤ Absent: Laurel Hill-Ward and Leanna Glander

**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."*

➤ Trisha Atehortua read the school verse.

**1.4. Agenda Modifications**

- Susan Domenighini made a suggestion that we move the class combination agenda item up as parents might be interested to hear about it. Chelsea voiced concerns that parents who are coming in late to hear the item later might miss it. The item was not moved.

**1.5. Audience to Address the Council**

*This is an 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. The chair may establish a maximum speaking time for any item.*

*Persons may not yield their time to another speaker (Gov. Code § 54954.3)*

- No audience members were present to address the council.

**2. CONSENT AGENDA**

**2.1. Approve Minutes from February 15th, 2022 and March 7th, 2022.**

**2.2. Charter Impact Monthly Report**

**Jim Weber, Charter Impact**

**2.2.1. Attendance and Enrollment**

**2.2.2. Cash Flow**

**2.2.3. Balance Sheet Detail**

**2.2.4. Warrants/Aged Payable**

**2.2.5. Actual to Budget Summary**

**2.3. Point of Sale Transactions/Check Register**

**2.4. Teleconferencing During State of Emergency  
State of Emergency (§ 8625)**

**2.5. Accept Employee Resignations**

**2.5.1. Jill Vought, Instructional Aide**

- Amber Brown made a motion to approve the consent agenda. Trisha Atehortua seconded the motion.
- No further discussion.
- Vote passes.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward				X
Amber Brown	X			
Leanna Glander				X
Trisha Atehortua	X			
Kristen Woods			X	

- Vote passes.

**3. FACULTY**

**3.1. Grade Level Report**

**Nick Meier**

- Nick Meier shared the faculty report via powerpoint presentation. This powerpoint will be available on the Blue Oak website.

## 4. GOVERNANCE

### 4.1. Finance Committee Report

**Amber Brown**

- Amber Brown reported that the BOFC members talked about sustainable schools, which Susan will cover this topic a little later in the meeting as well as reviewed the February finances. The most concerning update was regarding our ADA and how we're going to budget for next year. The BOFC is keeping an eye on what areas we have extra expenses and feels that focusing on class sizes will be really important for the budget for next year. The BOFC has not heard any news on how funding will work moving forward. And, although it is concerning that we are running over budget, that is not quite out of the norm for all schools at this time. Overall, there are concerns for our cash flow coming into the end of the year but the main focus is how our budget is going to look over the next couple of years.
- Jim and Susan are working on problem solving these issues, if they reach a point of concern coming up anytime soon, they will bring it to the board.

### 4.2. Parent Council Report

**Trisha Atehortua**

- Trisha Atehortua reported that the PC meetings have been full of information lately. Last time, they talked about establishing fundraising goals; looking at how much money the PC makes each year so they can know how much money it is okay to spend each year without depleting our budget. Some parents will take on compiling the data for PC spending trends to start that research. Additionally, the PC is talking about putting a cap on ways to support classrooms so as not to overspend in that area. At the moment, the PC is providing funds for some basketball hoops for Mr. Meier in Games and May Fair planning is in full swing. There are probably at least 10-15 people in attendance per meeting and they are still virtual at this time.

### 4.3. COVID-19 Response Update

**Susan Domenighini**

- Susan Domenighini reported that masks are off at school. Coming back to school on Monday, there were lots of smiles, introductions and re-introductions. A number of teachers commented that they did not realize what they were missing until they were able to see their students' faces again. The lower grades hallway was full of parents back on campus picking up their students, some maybe even for the first time, which was exciting. Parents were excited to see and talk with each other as well. The other very good news regarding COVID is that the school has had no new exposures since February 23rd.
- The BOCC members asked Susan to leave this item on the agenda until the end of the school year since the situation is ever changing.

### 4.4. Policy Review

#### 4.4.1. Holidays (2nd Reading)

- The policy presented has the addition of one more paid holiday: Indigenous Peoples' Day. This holiday was observed on the calendar last year but, for classified full time employees, it was not previously a paid holiday. So, Susan requested the addition of Indigenous Peoples' Day to the list of paid holidays. This addition will not accrue an additional cost to Blue Oaks budget. This is the second reading and will require a vote.
- Vicki Wonacott made a motion to accept the new holiday policy as written. Kristen Woods seconds the motion.
- No further discussion.
- Vote passes.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward				X
Amber Brown		X		
Leanna Glander				X
Trisha Atehortua	X			
Kristen Woods	X			

➤ Vote passes.

#### 4.5. 2nd Interim Report

- This report is the formal requirement of our financial report to share with our charter authorizer and also to the County Office of Education. BOFC and BOCC review this information monthly in our financial reports. It was due on the 15th of this month so Susan submitted the report as it had been recommended by the BOFC so we could meet the required deadline. CUSD might raise questions about our spending at the moment but it is unlikely since most of our overspending is due to staffing, substitutes, and materials in our transition from distance learning. These are things that we could not truly change this year anyways.
- Trisha Atehortua made a motion. Vicki Wonacott seconded the motion.
- No further discussion.
- Vote passes.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward				X
Amber Brown	X			
Leanna Glander				X
Trisha Atehortua	X			
Kristen Woods			X	

➤ Vote passes.

#### 4.6. Annual Auditor Selection

- Blue Oak has been with CLA for about 5 years but they rotate their auditor every 2 years which keeps our audit in compliance. Administration and office staff have been happy with their work; they have a great automated system that works well for our staff. Susan recommends that we continue with CLA as our auditor for next year.

- Kristen Woods made a motion to approve continuing with CLA. Amber Brown seconded the motion.
- No further discussion.
- Vote passes.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward				X
Amber Brown	X			
Leanna Glander				X
Trisha Atehortua			X	
Kristen Woods	X			

- Vote passes.

#### 4.7. AT&T Master Agreement

- Susan is requesting approval for AT&T to provide our internet services for the school. Blue Oak has been with Comcast for a number of years but AT&T bid significantly under our quote for Comcast. BCOE said there is no measurable difference for the services provided between AT&T and Comcast other than the huge difference in cost. Blue Oak has already told Comcast they are leaving and in addition, because of e-rate, Comcast gave us a substantial credit back because they overcharged us earlier in the year.
- Trisha Atehortua made a motion to approve switching to the AT & T master agreement. Vicki Wonacott seconded the motion.
- No further discussion.
- Vote passes.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward				X
Amber Brown			X	
Leanna Glander				X
Trisha Atehortua	X			
Kristen Woods	X			

- Vote passes.

#### 4.8. Resolution of 2020-21 Audit Findings/Audit Certification

- If you looked at our audit you would see that there were no audit findings, therefore the resolution of them is fairly simple. Susan asks that the board accepts the audit certification.
- Thank you to everyone who was involved in working through this audit.
- Amber Brown made a motion to accept the 2021 audit findings and certification. Trisha Atehortua seconded the motion.
- No further discussion.
- Vote passes.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward				X
Amber Brown	X			
Leanna Glander				X
Trisha Atehortua	X			
Kristen Woods			X	

- Vote passes.

#### 4.9. Overnight Field Trip Approval

##### 4.9.1. Brianna Lee's Class - Shady Creek

##### 4.9.2. Kari Madera's Class - Shakespeare Festival

##### 4.9.3. Ally Welch's Class - Shakespeare Festival

- Blue Oak offers three different types of field trips. The first is a walking field trip which parents usually sign for during registration; a recent example of this was when 3rd grade went to the Flax Seed Farm. The second type is a day field trip which requires driving, such as going to the pumpkin patch, which teachers need Administrative approval to plan. The last type is an overnight field trip which needs to be approved by the board. Before an overnight field trip is brought to the board, Susan talks with the teacher to see how the trip is going to be financed to make sure the school is not taking on any extra financial responsibilities that are not in the budget. All field trips presented today have been verified.
- Trisha Atehortua made a motion to approve all of the overnight field trips. Vicki Wonacott seconded the motion.
- No further discussion.
- Vote passes.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward				X
Amber Brown			X	



Leanna Glander				X
Trisha Atehortua	X			
Kristen Woods	X			

➤ Vote passes.

## 5. ADMINISTRATION

### 5.1. Executive Director's Report

Susan Domenighini

#### ➤ Williams Act

- In previous years, the Williams Act did not apply to charter schools; now those rules have changed. Blue Oak already implements most expectations found in the Williams Act but, until now, we haven't been required to be reviewed for meeting those expectations. We are on the Williams Act monitoring list because of our test scores but so are two other junior highs in Chico. Chairun Combs made a report about our schools test scores at the last board meeting.

#### ➤ Alliance for Public Waldorf

- The Pedagogical Team is beginning to prepare work for the core principles of the Alliance for Public Waldorf Schools so we can become a full-fledged member and use "public waldorf" in our title instead of "waldorf inspired." It is a pretty thorough accreditation process so we are beginning conversations on what work we need to do for that assessment. Most of this work has already been outlined in our LCAP planning. The Pedagogical Team is also working with grade level teams to look at novel sets to see what sets are appropriate to continue to use and what are not.

#### ➤ CCSA Conference

- Rachel Ceja went to the CCSA conference this year. We learned that we are able to offer a 401 retirement plan to our employees. There is no additional cost to the school to do this. We can give this as an additional retirement benefit to what we already offer.

### 5.2. Sustainable School Update

- Susan and Jim have been discussing the budget recently; it is difficult to plan since we don't know what the legislature is going to do yet but we are doing their best to do the current year planning based on what we know.
- Susan has moved forward with what is now called pre-kindergarten, as opposed to TK, to change when children can enter school. We are still working on developing a small preschool program as well. The best news Susan has heard so far is that the pre-Kindergarten program has a very similar look and feel to what we already have so we can keep our current Kindergarten curriculum and structure the same with only minor adjustments. Next year the class ratio will need to be 10:1 for TK and Kinder, but pre-K is going to be 8:1. The legislature has pushed the requirement to start this program back to the 2023-24 school year so we have time to plan.
- Susan is also meeting with CARD soon to plan for next year's Kindergarten afternoon program to see how we can serve families on Thursday afternoons in particular without affecting our schools staff since we use those days for professional development. Our switch to extended day kindergarten has been going well for us so far. At the moment, both of our Kindergarten classes are full

for next year. We are also talking about trying to do a more consistent afterschool program for our middle schoolers.

### **5.3. Classroom Consolidation**

- When the school came back from distance learning, Susan asked the board if we wanted to combine classes but we voted to keep them small while we adjusted. However, as we consider our budget for next year and our teacher intentions, which we ask for every year in March, it feels more clear now to recommend reconsidering class consolidation. Jim has recommended we reduce our budget by about \$300,000 so Susan did not feel hiring was an option, thus the need for consolidation.
- Based on the options available, Susan recommends we combine both 4th grade classes together and both 5th grade classes together. Generally, our class cap is 28 but when combining classes we move our cap up to 32 because there are usually a number of changes that take place over the summer. If students were to drop out, we would not refill their spots until we are back under our cap of 28. We will also ensure these classes have an aide for support as we know there is significant value in having two people serve students than just one. All classes have been informed of this decision.
- Mrs. Jones, who will be taking the 5th grade combined class into 6th grade, has gone through combining classes before so she has experience. We are also going to be introducing the class combinations at the end of this year after testing is over so the students can be introduced to their new classmates and teachers.
- Although Blue Oka has seen a loss this year in enrollment, we are not the only schools in Chico experiencing this down trend. Our classes have been averaging at about 24 students. Additionally, we have talked about how a healthy waitlist can strengthen the school's enrollment, so we are hoping to be able to increase the waitlists of each class so we can ensure our budget is strong as well. With this decision in class combinations, there were no surprises to the teachers and everyone is pleased with their new assignments.
- Jackie, a Blue Oak parent, mentioned that 2 days' notice to learn this information and then attend the board meeting to give our option seemed very short. She hopes that the BOCC takes into consideration that some parents don't look at their emails right away. She feels like many parents don't know this is happening yet. Susan considered putting this decision by the board off for next month but that would put teachers in a waiting mode and they would like to know as soon as possible so they can start planning. Susan feels 5th grade is ready now but if you feel like we want to wait to give 4th grade more time that is possible. No matter who, when, or how the changes are made, it is always emotionally difficult for everyone involved.
- Amber Brown suggested that Susan report to the board how the classes are integrating and how it is looking moving forward but continue with the vote now. Plus if the board waited on this decision, the school might miss the competitive hiring window to fill a vacancy. It was also suggested to hold a parent meeting for all classes for parents to meet before the end of the year to discuss the changes. With this change, our 4th grade moving to 5th grade class will have 32 with 2 on the waitlist and our 5th grade moving to 6th grade class will have 29 with 3 on the waitlist.
- Kristen Brown moves to approve the classroom consolidation. Trisha Atehortua seconded the motion.

- No further discussion.
- Vote passes.

Name	Yes	No	Abstain	Absent
Chelsea Parker	X			
Vicki Wonacott	X			
Laurel Hill-Ward				X
Amber Brown			X	
Leanna Glander				X
Trisha Atehortua	X			
Kristen Woods	X			

- Vote passes.

**6. CLOSED SESSION**

**6.1. Real Estate Update**

**Conference with Real Property Negotiations (§ 54956.8)**

- The BOCC gave direction to the administrator. No action was taken.

**7. NEXT MEETING - Tuesday, April 19th, 2022 at 6:00PM**

**8. ADJOURNMENT**

- Chelsea Parker adjourned the meeting at 8:53PM.

Minutes Taken By: Alexandra Archer

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_



# Blue Oak Charter School

Monthly Financial Presentation – March 2022

# March Highlights

## Highlights

<i>Expenses greatly exceeding per ADA revenue</i>						
	Average Enrollment	Ongoing Revenue	Expenses	(Net Deficit)	One-Time Funds	Net surplus with federal support
2021/22 Budget planning	272	\$ 2,975,891	\$ 4,102,882	\$ (1,126,992)	\$ 623,469	\$ (503,523)
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>.

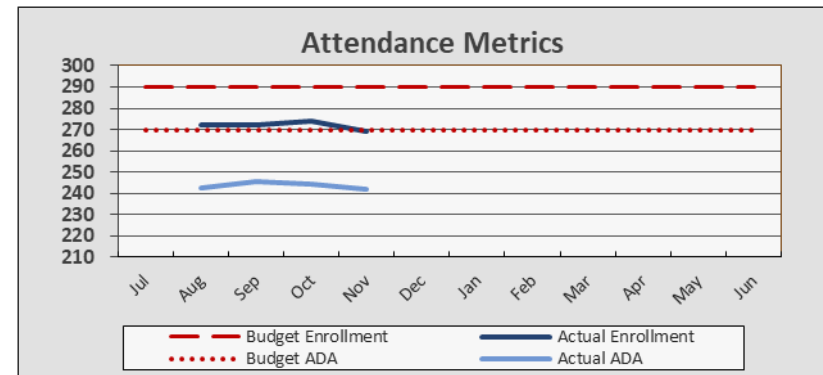
# Attendance Data and Metrics



## Enrollment and Per Pupil Data

<b>Enrollment &amp; Per Pupil Data</b>			
	<b><u>Actual</u></b>	<b><u>Forecast</u></b>	<b><u>Budget</u></b>
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
<b>One-Time Funding plan</b>	<b>\$ 623,469</b>	<b>\$ 300,000</b>	<b>\$ 264,125</b>

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
<b>Revenue</b>						
State Aid-Rev Limit	\$ 1,707,870	\$ 1,630,578	\$ 77,292	\$ 2,312,261	\$ 2,585,457	\$ (273,197)
Federal Revenue	762,630	240,141	522,488	1,064,875	295,121	769,754
Other State Revenue	450,623	557,616	(106,993)	709,616	827,865	(118,249)
Other Local Revenue	27,464	39,000	(11,536)	50,000	50,000	-
<b>Total Revenue</b>	<b>\$ 2,948,587</b>	<b>\$ 2,467,335</b>	<b>\$ 481,252</b>	<b>\$ 4,136,752</b>	<b>\$ 3,758,444</b>	<b>\$ 378,308</b>



# 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	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 1,408,742	\$ 1,104,403	\$ (304,339)	\$ 1,590,336	\$ 1,565,193	\$ (25,143)
Classified Salaries	381,338	320,536	(60,802)	500,561	445,762	(54,799)
Benefits	491,331	396,715	(94,616)	596,106	551,160	(44,946)
Books and Supplies	111,656	76,650	(35,006)	122,465	93,200	(29,265)
Subagreement Services	189,080	97,913	(91,168)	248,264	133,880	(114,384)
Operations	112,244	109,670	(2,574)	148,885	146,485	(2,400)
Facilities	458,018	456,303	(1,715)	609,547	608,404	(1,143)
Professional Services	197,088	138,053	(59,035)	267,293	182,837	(84,455)
Depreciation	14,570	14,570	(0)	19,426	19,426	(0)
Interest	-	-	-	-	-	-
<b>Total Expenses</b>	<b>\$ 3,364,067</b>	<b>\$ 2,714,813</b>	<b>\$ (649,254)</b>	<b>\$ 4,102,882</b>	<b>\$ 3,746,348</b>	<b>\$ (356,534)</b>



# Surplus / (Deficit) & Fund Balance

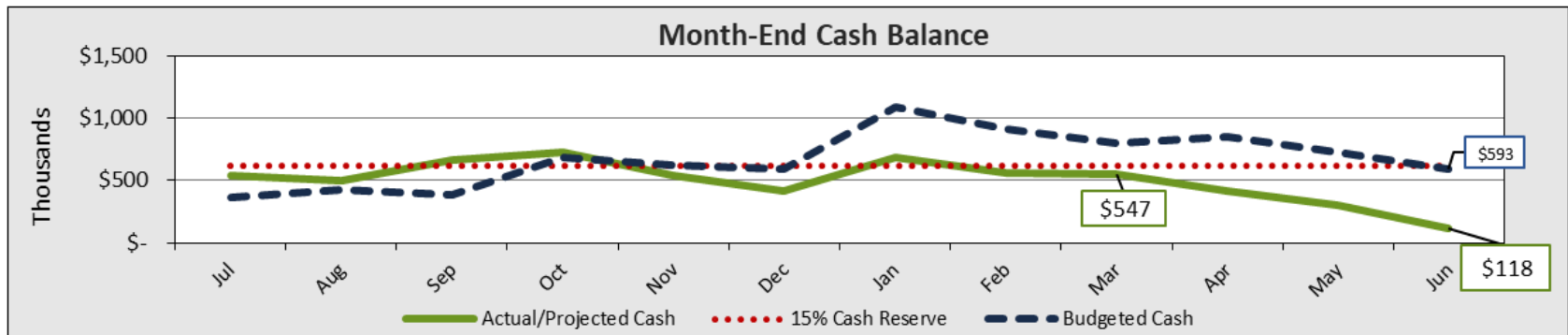
- Forecast loss **(\$497K)** with PPP forgiveness **\$531K** reclassified from beginning balance.
- Fund balance forecast **\$653K**, 16%, down from 2020/21 \$1.1 million, 32%.

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (415,480)	\$ (247,477)	\$ (168,001)
Beginning Fund Balance	<u>620,046</u>	<u>1,150,983</u>	(530,937)
Ending Fund Balance	<u>\$ 204,566</u>	<u>\$ 903,505</u>	
<i>As a % of Annual Expenses</i>	5.0%	24.1%	

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ 33,870	\$ 12,096	\$ 21,774
Beginning Fund Balance	<u>620,046</u>	<u>1,150,983</u>	(530,937)
Ending Fund Balance	<u>\$ 653,916</u>	<u>\$ 1,163,078</u>	\$ (509,163)
<i>As a % of Annual Expenses</i>	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)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Apr-01	<b>File a Form 700 - Statement of Economic Interests (SEI):</b> 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	<a href="https://www.fppc.ca.gov/Form700.html">https://www.fppc.ca.gov/Form700.html</a>
FINANCE	Apr-08	<b>Consolidated Application corrections for FY2020-21 Title I Reduction -</b> 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	<a href="https://www.cde.ca.gov/fg/fo/r14/title1pa2allocrevltr.asp">https://www.cde.ca.gov/fg/fo/r14/title1pa2allocrevltr.asp</a>
FINANCE	Apr-15	<b>Federal Stimulus Reporting -</b> 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 BOCS support	No	No	<a href="https://www.cde.ca.gov/fg/cr/reporting.asp">https://www.cde.ca.gov/fg/cr/reporting.asp</a>
FINANCE	Apr-18	<b>Special Education Dispute Prevention, Learning Recovery Funding and ADA/Enrollment Reports due to SELPA -</b> Expenditure reports are due to El Dorado Charter SELPA.	Charter Impact	No	No	<a href="http://charterselpa.org/fiscal/">http://charterselpa.org/fiscal/</a>
FINANCE	Apr-22	<b>Federal Expenditure Report #2 (Special Education) -</b> Interim financial reporting for actuals through March 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No	<a href="http://charterselpa.org/fiscal/">http://charterselpa.org/fiscal/</a>
FINANCE	Apr-30	<b>Federal Cash Management - Period 4 -</b> 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	<a href="https://www.cde.ca.gov/fg/aa/cm/">https://www.cde.ca.gov/fg/aa/cm/</a>
DATA	May-09	<b>CALPADS End-of-Year 1, 2, 3 and 4 -</b> 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	<a href="https://www.cde.ca.gov/ds/sp/cl/">https://www.cde.ca.gov/ds/sp/cl/</a>
FINANCE	May-13	<b>SB 740 Charter School Facility Grant Program applications (Continuing Schools) -</b> 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 meet the FRPM Eligibility requirements each year.	Charter Impact	No	Yes	<a href="http://www.treasurer.ca.gov/csfa/csfgp/index.asp">http://www.treasurer.ca.gov/csfa/csfgp/index.asp</a>
FINANCE	May-16	<b>Extended Due Date - Form 990 -</b> The IRS Form 990 is the annual information return filed by most non-profit charter schools. The form should be reviewed and accepted by the Board prior to filing.	CLA with Charter Impact support	Yes	No	<a href="http://www.publiccounsel.org/useful_materials?id=0025">http://www.publiccounsel.org/useful_materials?id=0025</a>
FINANCE	May-27	<b>Submit Charter Schools Annual Information Survey -</b> 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 an annual basis.	Charter Impact	No	Yes	<a href="https://www.cde.ca.gov/sp/ch/csinfosvy.asp">https://www.cde.ca.gov/sp/ch/csinfosvy.asp</a>

# 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

# *Blue Oak Charter School*

**Financial Package**

**March 31, 2022**

*Presented by:*



# Blue Oak Charter School

## Monthly Cash Flow/Forecast FY21-22

Revised 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 Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Revenues</b>																
<b>State Aid - Revenue Limit</b>																ADA = 269.70
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)
<b>Federal Revenue</b>																
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
<b>Other State Revenue</b>																
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)	-	-	-	-	-	-	-	-	180,174	-	-	-	83,451	263,625	293,946	(30,321)
8550 Mandated Cost	-	-	-	-	-	5,049	-	-	-	-	-	-	-	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)
<b>Other Local Revenue</b>																
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	-
<b>Total Revenue</b>	<b>541,397</b>	<b>126,441</b>	<b>265,633</b>	<b>531,728</b>	<b>201,658</b>	<b>229,539</b>	<b>578,087</b>	<b>138,906</b>	<b>335,198</b>	<b>213,665</b>	<b>117,727</b>	<b>268,538</b>	<b>588,234</b>	<b>4,136,752</b>	<b>3,758,444</b>	<b>378,308</b>
<b>Expenses</b>																
<b>Certificated Salaries</b>																
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)	-	-	-	-	-	-	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)
<b>Classified Salaries</b>																
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)
<b>Benefits</b>																
3101 STRS	23,305	23,929	24,724	24,237	24,815	24,353	22,327	23,837	23,557	24,239	2,618	2,618	-	244,560	249,179	4,619
3202 PERS	4,244	12,166	15,583	15,022	13,993	11,603	9,062	19,582	11,677	12,677	12,677	4,148	-	142,434	102,525	(39,909)
3301 OASDI	1,191	3,071	4,103	4,199	3,761	3,097	2,381	5,387	3,182	3,431	3,431	1,122	-	38,356	27,637	(10,719)
3311 Medicare	2,196	2,686	3,005	2,974	2,964	2,792	2,371	3,245	2,697	2,874	965	471	-	29,241	29,159	(82)
3401 Health and Welfare	9,611	9,838	4,001	9,902	16,899	12,064	6,611	10,587	10,055	10,292	10,292	10,292	-	120,443	123,500	3,057
3501 State Unemployment	1,863	781	1,036	1,026	19	963	818	1,119	1,014	84	84	84	-	8,889	3,073	(5,817)
3601 Workers' Compensation	1,185	977	1,081	1,081	(506)	1,081	1,081	1,081	1,081	1,586	533	260	-	10,518	16,088	5,569
3901 Other Benefits	55	64	59	960	113	101	105	103	105	-	-	-	-	1,665	-	(1,665)
	43,650	53,511	53,593	59,400	62,059	56,053	44,755	64,941	53,368	55,181	30,599	18,995	-	596,106	551,160	(44,946)

# Blue Oak Charter School

## Monthly Cash Flow/Forecast FY21-22

Revised 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 Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Books and Supplies</b>																
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	-	-	-	-	-	-	-	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)
	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)
<b>Subagreement Services</b>																
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)
<b>Operations and Housekeeping</b>																
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)
<b>Facilities, Repairs and Other Leases</b>																
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	-
	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)
<b>Professional/Consulting Services</b>																
5801 IT	-	-	-	-	2,174	10,015	-	2,624	-	1,667	1,667	1,667	-	19,813	4,518	(15,295)
5802 Audit & Taxes	-	-	4,305	2,205	2,835	-	525	-	2,100	-	-	2,030	-	14,000	14,000	-
5803 Legal	-	30	177	130	-	-	1,695	451	369	1,550	1,550	1,550	-	7,500	7,500	-
5804 Professional Development	289	(1,671)	7,264	471	(5,792)	200	1,178	70	1,462	1,993	1,993	1,993	-	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	(9,570)
5806 Special Activities/Field Trips	-	-	2,700	-	-	350	2,180	4,308	2,930	-	-	-	-	12,468	10,000	(2,468)
5807 Bank Charges	-	3	-	-	-	-	-	-	-	0	0	0	-	3	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)
<b>Depreciation</b>																
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)
<b>Interest</b>																
7438 Interest Expense	(5,334)	-	-	-	-	-	-	5,334	-	-	-	-	-	-	-	-
	(5,334)	-	-	-	-	-	-	5,334	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>271,227</b>	<b>325,760</b>	<b>383,640</b>	<b>440,401</b>	<b>418,586</b>	<b>358,517</b>	<b>334,768</b>	<b>438,887</b>	<b>392,280</b>	<b>359,217</b>	<b>201,430</b>	<b>155,047</b>	<b>23,123</b>	<b>4,102,882</b>	<b>3,746,348</b>	<b>(356,534)</b>
<b>Monthly Surplus (Deficit)</b>	<b>270,170</b>	<b>(199,319)</b>	<b>(118,007)</b>	<b>91,327</b>	<b>(216,929)</b>	<b>(128,978)</b>	<b>243,320</b>	<b>(299,981)</b>	<b>(57,082)</b>	<b>(145,551)</b>	<b>(83,703)</b>	<b>113,491</b>	<b>565,112</b>	<b>33,869</b>	<b>12,096</b>	<b>21,774</b>

**Blue Oak Charter School**  
**Monthly Cash Flow/Forecast FY21-22**

Revised 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 Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
<b>Cash Flow Adjustments</b>																
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		
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	-	19,426		
Public Funding Receivables	400,664	82,592	238,569	7,984	35,608	(59,026)	29,273	45,183	11,411	-	-	99,761	(588,234)	303,786		
Grants and Contributions Rec.	10,920	-	155	-	-	-	-	-	148	-	-	-	-	11,223		
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	-	(915)		
Accounts Payable	(14,151)	-	90	(1,202)	-	11,127	106	(106)	-	-	-	-	23,123	18,987		
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)	-	(80,952)		
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)	-	(17,992)		
Cash flows from financing activities																
Proceeds(Payments) on Debt	(536,270)	-	-	-	-	-	-	5,334	-	-	-	-	-	(530,937)		
<b>Total Change in Cash</b>	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				
<b>Cash, End of Month</b>	<b>536,541</b>	<b>497,658</b>	<b>664,580</b>	<b>729,643</b>	<b>545,590</b>	<b>419,273</b>	<b>683,631</b>	<b>556,719</b>	<b>546,919</b>	<b>413,692</b>	<b>298,162</b>	<b>118,246</b>				



**Blue Oak Charter School**  
**Statement of Financial Position**

March 31, 2022

	<b>Current Balance</b>	<b>Beginning Year Balance</b>	<b>YTD Change</b>	<b>YTD % Change</b>
<b>Assets</b>				
<b>Current Assets</b>				
Unrestricted Cash	\$ 268,221	\$ 361,751	\$ (93,530)	-26%
Restricted Cash	278,698	-	278,698	0%
<b>Total Cash &amp; Cash Equivalents</b>	<b>546,919</b>	<b>361,751</b>	<b>185,168</b>	<b>51%</b>
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%
<b>Total Current Assets</b>	<b>739,507</b>	<b>1,342,572</b>	<b>(603,065)</b>	<b>-45%</b>
<b>Long-Term Assets</b>				
Property & Equipment, Net	6,476	21,045	(14,570)	-69%
Deposits	28,000	28,000	-	0%
<b>Total Long Term Assets</b>	<b>34,476</b>	<b>49,045</b>	<b>(14,570)</b>	<b>-30%</b>
<b>Total Assets</b>	<b>\$ 773,983</b>	<b>\$ 1,391,617</b>	<b>\$ (617,635)</b>	<b>-44%</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$ -	\$ 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%
<b>Total Current Liabilities</b>	<b>569,416</b>	<b>476,346</b>	<b>93,070</b>	<b>20%</b>
<b>Long-Term Liabilities</b>				
Notes Payable, Net of Current Portion	-	295,225	(295,225)	-100%
<b>Total Long-Term Liabilities</b>	<b>-</b>	<b>295,225</b>	<b>(295,225)</b>	<b>-100%</b>
<b>Total Liabilities</b>	<b>569,416</b>	<b>771,571</b>	<b>(202,155)</b>	<b>-26%</b>
<b>Total Net Assets</b>	<b>204,567</b>	<b>620,046</b>	<b>(415,479)</b>	<b>-67%</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 773,983</b>	<b>\$ 1,391,617</b>	<b>\$ (617,635)</b>	<b>-44%</b>

## Blue Oak Charter School

### Statement of Cash Flows

For the period ended March 31, 2022

	Month Ended 03/31/22	YTD Ended 03/31/22
<b>Cash Flows from Operating Activities</b>		
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
<b>Total Cash Flows from Operating Activities</b>	<b>(9,801)</b>	<b>716,104</b>
<b>Cash Flows from Financing Activities</b>		
Proceeds from (payments on) Long-Term Debt	-	(530,937)
<b>Total Cash Flows from Financing Activities</b>	<b>-</b>	<b>(530,937)</b>
Change in Cash & Cash Equivalents	(9,801)	185,168
Cash & Cash Equivalents, Beginning of Period	556,719	361,751
<b>Cash and Cash Equivalents, End of Period</b>	<b>\$ 546,919</b>	<b>\$ 546,919</b>

**Blue Oak Charter School**

**Statement of Activities**

For the period ended March 31, 2022

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Revenues</b>							
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	-	-	-	353,615	487,229	(133,614)	525,184
State Aid - Prior Year	-	-	-	48,919	-	48,919	-
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							
Special Education - Entitlement	-	2,709	(2,709)	-	22,878	(22,878)	33,712
Title I, Part A - Basic Low Income	-	-	-	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							
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	-	-	-	5,049	4,946	103	4,946
State Lottery	-	-	-	21,646	14,595	7,051	53,670
Prior Year Revenue	-	-	-	5,256	-	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							
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
<b>Total Revenues</b>	<b>335,198</b>	<b>223,717</b>	<b>111,481</b>	<b>2,947,570</b>	<b>2,467,335</b>	<b>480,236</b>	<b>3,758,444</b>
<b>Expenses</b>							
Certificated Salaries							
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	-	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	17,658	17,483	(175)	171,253	122,379	(48,874)	174,828
Clerical and Office Staff Salaries	10,331	14,128	3,797	110,333	122,057	11,725	164,442
Other Classified Salaries	11,419	10,131	(1,288)	99,753	76,100	(23,653)	106,493
Total Classified Salaries	39,408	41,742	2,334	381,338	320,536	(60,802)	445,762
Benefits							
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

# Blue Oak Charter School

## Statement of Activities

For the period ended March 31, 2022

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
<b>Books &amp; Supplies</b>							
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
<b>Total Books &amp; Supplies</b>	<b>7,478</b>	<b>5,517</b>	<b>(1,962)</b>	<b>111,656</b>	<b>76,650</b>	<b>(35,006)</b>	<b>93,200</b>
<b>Subagreement Services</b>							
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
<b>Total Subagreement Services</b>	<b>40,431</b>	<b>11,989</b>	<b>(28,442)</b>	<b>189,080</b>	<b>97,913</b>	<b>(91,168)</b>	<b>133,880</b>
<b>Operations &amp; Housekeeping</b>							
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
<b>Total Operations &amp; Housekeeping</b>	<b>10,564</b>	<b>12,272</b>	<b>1,708</b>	<b>112,244</b>	<b>109,670</b>	<b>(2,574)</b>	<b>146,485</b>
<b>Facilities, Repairs &amp; Other Leases</b>							
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
<b>Total Facilities, Repairs &amp; Other Leases</b>	<b>50,594</b>	<b>50,700</b>	<b>106</b>	<b>458,018</b>	<b>456,303</b>	<b>(1,715)</b>	<b>608,404</b>
<b>Professional/Consulting Services</b>							
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	-	(2,930)	12,468	10,000	(2,468)	10,000
Bank Charges	-	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	(149)	5,012	4,500	(512)	6,000
Management Fee	8,453	6,264	(2,189)	58,739	56,377	(2,362)	75,169
District Oversight Fee	-	1,578	1,578	-	16,306	16,306	25,855
Public Relations/Recruitment	14,365	300	(14,065)	56,101	2,100	(54,001)	3,000
<b>Total Professional/Consulting Services</b>	<b>33,654</b>	<b>13,323</b>	<b>(20,331)</b>	<b>197,088</b>	<b>138,053</b>	<b>(59,035)</b>	<b>182,837</b>
<b>Depreciation</b>							
Depreciation Expense	1,619	1,619	(0)	14,570	14,569	(0)	19,426
<b>Total Depreciation</b>	<b>1,619</b>	<b>1,619</b>	<b>(0)</b>	<b>14,570</b>	<b>14,569</b>	<b>(0)</b>	<b>19,426</b>
<b>Interest</b>							
Interest Expense	-	-	-	(1,017)	-	1,017	-
<b>Total Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,017)</b>	<b>-</b>	<b>1,017</b>	<b>-</b>
<b>Total Expenses</b>	<b>392,280</b>	<b>342,394</b>	<b>(49,886)</b>	<b>3,363,050</b>	<b>2,714,813</b>	<b>(648,237)</b>	<b>3,746,348</b>
<b>Change in Net Assets</b>	<b>(57,082)</b>	<b>(118,678)</b>	<b>61,596</b>	<b>(415,479)</b>	<b>(247,478)</b>	<b>(168,001)</b>	<b>12,096</b>
Net Assets, Beginning of Period	261,649			620,046			
<b>Net Assets, End of Period</b>	<b>\$ 204,567</b>			<b>\$ 204,567</b>			

**Blue Oak Charter School**

*Accounts Payable Aging*

March 31, 2022

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
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\$ - \$ - \$ - \$ - \$ - \$ -

**Total Outstanding Invoices** \$ - \$ - \$ - \$ - \$ - \$ -

## Blue Oak Charter School

### Check Register

For the period ended March 31, 2022

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

## Blue Oak Charter School

### Check Register

For the period ended March 31, 2022

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

## Blue Oak Charter School

### 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	<u>95.06</u>

**Total Disbursements Issued in March**    **\$ 219,953.72**



# Business Checking – XXXXX0889

## Search transactions

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

## Transactions

Pending     Posted

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

Date ▼	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- 2111 OR #3136 <i>FIELD TRIP</i>	500.00		
● Mar 25, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	80,472.04		
● 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		
● Mar 25, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	3,751.23		
● Mar 24, 2022	POS Purchase DEPT. PARKS WEBS CA.STATEPARKS CA #3136 <i>FIELD TRIP</i>	1,012.99		
● Mar 23, 2022	<u>Check 10952</u>	105.91		
● Mar 22, 2022	<u>Check 10954</u>	48,866.97		
● Mar 22, 2022	ACH Payment BLUE OAK CHARTER PAYMENTS <i>MGMT. FEE CHARTER IMPACT</i>	648.72		
● Mar 21, 2022	<u>Check 10950</u>	1,969.70		
● Mar 18, 2022	<u>Check 10951</u>	24.00		
● Mar 18, 2022	POS Purchase HYATT REGENCY LO 8885884384 CA #3136 <i>PROF. DEVELOPMENT</i>	1,723.60		
● Mar 17, 2022	<u>Check 10925</u>	10,500.00		
● Mar 17, 2022	<u>Check 7325</u>	2,995.73		
● Mar 17, 2022	<u>Check 10828</u>	40.50		
● Mar 17, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	348.58		
● Mar 16, 2022	<u>Check 10860</u>	180.71		
● Mar 16, 2022	<u>Check 10943</u>	54.00		

Date ▼	Description ◊	Debit ◊	Credit ◊	Balance
● Mar 16, 2022	<u>Check 10949</u>	30.00		
● Mar 15, 2022	<u>Check 10948</u>	2,100.00		
● Mar 15, 2022	<u>Check 10905</u>	173.00		
● Mar 15, 2022	ACH Payment BENEFIT RESOURCE BRI XFER MEDICAL FSA	116.00		
● Mar 14, 2022	<u>Check 10946</u>	16,015.20		
● Mar 14, 2022	ACH Payment BENEFIT RESOURCE BRI XFER MEDICAL FSA	191.50		
● Mar 11, 2022	<u>Check 10920</u>	4,200.00		
● Mar 11, 2022	<u>Check 10936</u>	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	<u>Check 10916</u>	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	<u>Check 10944</u>	5,248.56		
● Mar 09, 2022	<u>Check 70131</u>	389.13		
● Mar 09, 2022	<u>Check 10934</u>	105.91		
● Mar 09, 2022	ACH Payment BLUE OAK CHARTER PAYROLL	1,046.94		
● Mar 08, 2022	<u>Check 10931</u>	2,247.28		
● Mar 08, 2022	<u>Check 10933</u>	685.19		
● Mar 08, 2022	<u>Check 10932</u>	323.61		
● Mar 08, 2022	<u>Check 10917</u>	260.48		
● Mar 08, 2022	<u>Check 10918</u>	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 MICROPHONE	8.71		
● Mar 07, 2022	<u>Check 10900</u>	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	<u>Check 10924</u>	13,405.90		
● Mar 03, 2022	<u>Check 10929</u>	96.00		
● Mar 03, 2022	ACH Payment SPRINT8006396111 ACHBILLPAY TCQGUOQA24LIBPSK EMERGENCY CELL PHONE	33.04		
● Mar 03, 2022	POS Purchase POSTAL PLUS 530-8911626 CA #3136 POSTAGE	187.70		
● Mar 02, 2022	<u>Check 10930</u>	1,252.60		
● Mar 02, 2022	<u>Check 10926</u>	744.08		
● Mar 02, 2022	<u>Check 10927</u>	295.49		
● Mar 01, 2022	<u>Check 10919</u>	50.60		
● Mar 01, 2022	ACH Payment BLUE OAK CHARTER PAYMENTS CHARTER IMPACT MGMT FEE	5,196.00		
● Mar 01, 2022	ACH Payment BENEFIT RESOURCE BRI XFER MEDICAL FSA	1,339.50		



# E-rate Summary

## Blue Oak Charter School

### Funding year 2020/21

Provider	Service	Annual Cost	Discount	E-rate Share	Received	Percent 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%
<b>TOTAL</b>		<b>\$41,164.00</b>		<b>\$32,931.20</b>	<b>\$27,611.97</b>	

**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	Discount	E-rate Share	Received	Percent 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%
<b>TOTAL</b>		<b>\$57,241.50</b>		<b>\$45,793.20</b>	<b>\$15,637.80</b>	

**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 Share	Received	Percent utilized
Butte County Office of Education	Internet access	\$7,900.00	80%	\$6,320.00		0%
Pacific Bell Telephone Company	High speed data line	\$9,849.12	80%	\$7,879.30		0%
<b>TOTAL</b>		<b>\$17,749.12</b>		<b>\$14,199.30</b>	<b>0</b>	

**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.



March 14, 2022

Dear County and District Superintendents and Charter School Administrators:

## **Legislative Update to the Williams Case and Schools Identified for Monitoring**

Governor Gavin Newsom approved Assembly Bill (AB) 599 (Chapter 667, Statutes of 2021) on October 8, 2021, directing the California Department of Education (CDE) to develop a new list of schools, including charters, for monitoring by county offices of education (COE) required by the Williams Case, commencing with the 2021–22 school year.

AB 599 revises *California Education Code (EC)* Section 1240, which prescribes the duties, responsibilities, and general powers of COEs, including the jurisdictional monitoring of schools, including charter schools, for the following:

- Teacher misassignments and teacher vacancies, pursuant to *EC* Section 44258.9
- Instructional materials sufficiency, pursuant to *EC* Section 60119
- School facilities, pursuant to *EC* Section 17592.72
- The accuracy of data reported on school accountability report cards with respect to instructional materials sufficiency and conditions of school facilities

COEs and local educational agencies should review the revision of *EC* Section 1240 to confirm their understanding of the continued monitoring and reporting requirements of the law.

The revision of *EC* Section 1240 requires the CDE to develop a new list of schools identified for monitoring by COEs based upon the following criteria specified by AB 599:

- All schools identified for comprehensive support and improvement and additional targeted support and improvement pursuant to the federal Every Student Succeeds Act (Public Law 114-95)

March 14, 2022

Page 2

- Or identified as low performing under the federal Elementary and Secondary Education Act of 1965 (Public Law 89-10), or any subsequent amendments to that act

(For the 2021–22 school year and until a new list of federally identified schools is established, the Superintendent shall use the list of schools identified in the 2019–20 fiscal year for comprehensive support and improvement and for additional targeted support and improvement.)

- All schools where 15 percent or more of the teachers are holders of any authorization that is a lesser certification than a preliminary or clear California teaching credential

(The list of schools excludes alternative schools defined in *EC* Section 52052(d) and other schools accepted for participation in the Dashboard Alternative School Status program.)

The new list of schools identified for monitoring is now available on the Williams Case – Schools Identified for Monitoring web page at <https://www.cde.ca.gov/eo/ce/wc/willamsmonitoring.asp>. Additional information, including a list of frequently asked questions, and a link to *EC* Section 1240 are also available on this web page.

If you have any questions about the schools identified for monitoring under the Williams Case, please contact the Analysis, Measurement, and Accountability Reporting Division by email at [LCFFESSAdata@cde.ca.gov](mailto:LCFFESSAdata@cde.ca.gov).

Sincerely,



Mary Nicely  
Chief Deputy Superintendent of Public Instruction

MN:mt/ck





Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY

DRAFT



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.

Sincerely,

CliftonLarsonAllen LLP

DRAFT



CliftonLarsonAllen LLP  
CLAconnect.com

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

DRAFT

\*\*\*\*\* THIS IS NOT A FILEABLE COPY \*\*\*\*\*

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-0047

Form 8879-EO

For calendar year 2020, or fiscal year beginning JUL 1, 2020, and ending JUN 30, 2021

2020

Department of the Treasury Internal Revenue Service

Do not send to the IRS. Keep for your records. Go to www.irs.gov/Form8879EO for the latest information.

Name of exempt organization or person subject to tax

Taxpayer identification number

BLUE OAK CHARTER SCHOOL INC

02-0702969

Name and title of officer or person subject to tax

NENA ANGUIANO CHAIR

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

Table with 2 columns: Line number and Amount. Line 1a: Form 990 check here [X] b Total revenue, if any (Form 990, Part VIII, column (A), line 12) 1b 3,641,157.

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above organization or [ ] I am a person subject to tax with respect to (name of organization) CLIFTONLARSONALLEN LLP, (EIN) and that I have examined a copy

of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize CLIFTONLARSONALLEN LLP to enter my PIN 22100 Enter five numbers, but do not enter all zeros

as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \*\*\*\*\* THIS IS NOT A FILEABLE COPY \*\*\* Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

95405291740

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature MEI-LI HUANG Date 02/03/22

ERO Must Retain This Form - See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Paperwork Reduction Act Notice, see instructions.

Form 8879-EO (2020)

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>BLUE OAK CHARTER SCHOOL INC</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>450 W. EAST AVENUE</b> City or town, state or province, country, and ZIP or foreign postal code <b>CHICO, CA 95926</b> <b>F</b> Name and address of principal officer: <b>NENA ANGUIANO</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>02-0702969</b> <b>E</b> Telephone number <b>530-879-7483</b> <b>G</b> Gross receipts \$ <b>3,641,157.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>HTTP://BLUEOAKCHARTERSCHOOL.ORG/</b>		
<b>K</b> Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input checked="" type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>2004</b> <b>M</b> State of legal domicile: <b>CA</b>

**Part I Summary**

	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO EDUCATE THE WHOLE CHILD AND TO SUPPORT THE FULL DEVELOPMENT OF THEIR POTENTIAL.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) .....	<b>3</b>	7
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) .....	<b>4</b>	7
	<b>5</b> Total number of individuals employed in calendar year 2020 (Part V, line 2a) .....	<b>5</b>	74
	<b>6</b> Total number of volunteers (estimate if necessary) .....	<b>6</b>	40
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 .....	<b>7a</b>	0.
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 .....	<b>7b</b>	0.
	Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	<b>Prior Year</b> 3,549,855.
<b>9</b> Program service revenue (Part VIII, line 2g) .....		0.	0.
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....		0.	0.
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....		2,450.	7,500.
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....		3,552,305.	3,641,157.
Expenses		<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	0.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) .....	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	2,455,123.	2,172,891.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) .....	0.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	1,093,907.	1,379,549.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	3,549,030.	3,552,440.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12 .....	3,275.	88,717.	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16) .....	<b>Beginning of Current Year</b> 1,311,311.	<b>End of Year</b> 1,391,618.
	<b>21</b> Total liabilities (Part X, line 26) .....	779,982.	771,572.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20 .....	531,329.	620,046.

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <b>NENA ANGUIANO, CHAIR</b> Type or print name and title	Date			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>MEI-LI HUANG</b>	Preparer's signature <b>MEI-LI HUANG</b>	Date <b>02/03/22</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00541671</b>
	Firm's name ▶ <b>CLIFTONLARSONALLEN LLP</b> Firm's address ▶ <b>2210 EAST ROUTE 66 GLENDORA, CA 91740</b>	Firm's EIN ▶ <b>41-0746749</b>	Phone no. (626) <b>857-7300</b>		

May the IRS discuss this return with the preparer shown above? See instructions  Yes  No

Part III Statement of Program 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 prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

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.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 3,133,696.

**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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
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? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		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.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		X
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? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d 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 Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X



Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefit transactions, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

**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
<b>1a</b>	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>1b</b>	Enter the number of voting members included on line 1a, above, who are independent		
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	X	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?		X
<b>9</b>	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		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates?		X
<b>10b</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?		
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
<b>13</b>	Did the organization have a written whistleblower policy?	X	
<b>14</b>	Did the organization have a written document retention and destruction policy?		X
<b>15</b>	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?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official	X	
<b>15b</b>	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>16b</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**

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** 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.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **PETER BALFOUR - 951-694-3050**  
**43460 RIDGE PARK DRIVE SUITE 100, TEMECULA, CA 92590**

**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 nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MONICA MCDANIEL BOARD CHAIR	1.00	X		X				0.	0.	0.
(2) VICKI WONACOTT CO-CHAIR	1.00	X		X				0.	0.	0.
(3) CHELSEA PARKER TREASURER/CFO	1.00	X		X				0.	0.	0.
(4) TRISHA ATEHORTUA MEMBER	1.00	X						0.	0.	0.
(5) LAURA SWANSON MEMBER	1.00	X						0.	0.	0.
(6) LAUREL HILL-WARD MEMBER	1.00	X						0.	0.	0.
(7) AMBER BROWN MEMBER	1.00	X						0.	0.	0.
(7) SUSAN DOMENIGHINI EXECUTIVE DIRECTOR	40.00			X				86,270.	0.	20,855.

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Subtotal</b>							86,270.	0.	20,855.	
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b>							86,270.	0.	20,855.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**



**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	3,601,240.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	32,417.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	<b>h Total.</b> Add lines 1a-1f			<b>3,633,657.</b>			
Program Service Revenue			<b>Business Code</b>				
	2 a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
<b>g Total.</b> Add lines 2a-2f							
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)					
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a	(i) Real	(ii) Personal		
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
d	Net gain or (loss)						
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a OTHER LOCAL REVENUE		<b>Business Code</b>				
			611600	7,500.	7,500.		
	b						
	c						
	d All other revenue						
<b>e Total.</b> Add lines 11a-11d			<b>7,500.</b>				
<b>12 Total revenue.</b> See instructions			<b>3,641,157.</b>	<b>7,500.</b>	<b>0.</b>	<b>0.</b>	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) 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, trustees, and key employees .....	121,993.	121,993.		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	1,599,548.	1,438,743.	160,805.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	274,985.	242,603.	32,382.	
9 Other employee benefits .....	128,213.	116,283.	11,930.	
10 Payroll taxes .....	48,152.	43,311.	4,841.	
11 Fees for services (nonemployees):				
a Management .....	109,849.		109,849.	
b Legal .....	1,707.		1,707.	
c Accounting .....	16,433.		16,433.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	182,894.	138,680.	44,214.	
12 Advertising and promotion .....	16,135.		16,135.	
13 Office expenses .....	136,395.	135,175.	1,220.	
14 Information technology .....	58,013.	54,749.	3,264.	
15 Royalties .....				
16 Occupancy .....	662,694.	656,706.	5,988.	
17 Travel .....				
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.)				
a <b>INSTRUCTIONAL MATERIALS</b>	96,057.	96,057.		
b _____				
c _____				
d _____				
e All other expenses _____	18,341.	16,525.	1,816.	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	3,552,440.	3,133,696.	418,744.	0.
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	506,855.	<b>1</b>	361,751.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	627,898.	<b>3</b>	892,020.
	<b>4</b> Accounts receivable, net .....	37,766.	<b>4</b>	11,223.
	<b>5</b> Loans and other receivables from 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 .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	70,320.	<b>9</b>	77,578.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 1,233,709.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 1,212,663.	40,472.	<b>10c</b> 21,046.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	28,000.	<b>15</b>	28,000.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	1,311,311.	<b>16</b>	1,391,618.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	249,046.	<b>17</b>	83,028.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	158,624.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....	530,936.	<b>24</b>	529,920.
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	779,982.	<b>26</b>	771,572.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	470,857.	<b>27</b>	620,046.
	<b>28</b> Net assets with donor restrictions .....	60,472.	<b>28</b>	0.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	531,329.	<b>32</b>	620,046.
	<b>33</b> Total liabilities and net assets/fund balances .....	1,311,311.	<b>33</b>	1,391,618.



**Part XI Reconciliation of Net Assets**

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	3,641,157.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,552,440.
3	Revenue less expenses. Subtract line 2 from line 1	3	88,717.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	531,329.
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	620,046.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  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? .....  
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? .....  
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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? .....  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? .....
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .....

	Yes	No
2a		X
2b	X	
2c		X
3a		X
3b		

Form 990 (2020)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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](http://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**

**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  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).**
- 4  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: \_\_\_\_\_
- 5  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).**
- 7  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.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  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 university: \_\_\_\_\_
- 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.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 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.
  - a  **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.**
  - 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.**
  - 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.**
  - d  **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.**
  - e  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.
  - f Enter the number of supported organizations .....
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2019 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2020.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support test - 2019.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2019.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> 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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** .....

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2019 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2019 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

**b 33 1/3% support tests - 2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization .....

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions .....

**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**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
<b>c</b> 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)? <i>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.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> 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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> 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))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</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? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> 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? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> 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)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		



**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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?		
<b>11a</b>		
<b>b</b> A family member of a person described in line 11a above?		
<b>11b</b>		
<b>c</b> A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or 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? <i>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.</i>		
<b>1</b>		
<b>2</b> 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? <i>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.</i>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> 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?		
<b>1</b>		
<b>2</b> 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>2</b>		
<b>3</b> 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> 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? <i>If "Yes," then in Part VI 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 that these activities constituted substantially all of its activities.</i>	Yes	No
<b>2a</b>		
<b>b</b> Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>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.</i>		
<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
<b>3a</b>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

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 must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (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	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> 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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section 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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the 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

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2020		
a	From 2015		
b	From 2016		
c	From 2017		
d	From 2018		
e	From 2019		
f	<b>Total</b> 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		
c	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.		
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	<b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2016		
b	Excess from 2017		
c	Excess from 2018		
d	Excess from 2019		
e	Excess from 2020		

Schedule A (Form 990 or 990-EZ) 2020



**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Horizontal lines for supplemental information input.



**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](http://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:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

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 property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 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 any one contributor, 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; or (ii) Form 990-EZ, 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.

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, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on 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 certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization  <b>BLUE OAK CHARTER SCHOOL INC</b>	Employer identification number  <b>02-0702969</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FONTAINE 2007 LIVING TRUST  3301 DULLANTY WAY  SACRAMENTO , CA 95816	\$ 6,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>BLUE OAK CHARTER SCHOOL INC</b>	Employer identification number  <b>02-0702969</b>
--	---

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization  <b>BLUE OAK CHARTER SCHOOL INC</b>	Employer identification number  <b>02-0702969</b>
--	---

**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 Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
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

2020

Open to Public Inspection

Name of the organization BLUE OAK CHARTER SCHOOL INC Employer identification number 02-0702969

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 7/25/06), and questions about monitoring, expenses, and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures, and a table for revenue and assets included.

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**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment \_\_\_\_\_%
  - c Term endowment \_\_\_\_\_%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) Unrelated organizations   | 3a(i)  |    |
| (ii) Related organizations  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		1,192,117.	1,171,071.	21,046.
c Leasehold improvements				
d Equipment		41,592.	41,592.	0.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				21,046.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 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 end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the 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 ...



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	3,641,157.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	3,641,157.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	3,641,157.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	3,552,440.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1		3	3,552,440.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	3,552,440.

**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.

**Part XIII** Supplemental Information *(continued)*

*(This area is intentionally left blank for supplemental information.)*

DRAFT

**SCHEDULE E**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**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](http://www.irs.gov/Form990) for 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**

**Part I**

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 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?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>BLUE OAK CHARTER SCHOOL IS A CALIFORNIA PUBLIC SCHOOL AND IS THEREFORE EXEMPT FROM PROC 75-50, 1975-2 C B 587. HOWEVER, THE POLICY IS PART OF OUR CHARTER DOCUMENT WHICH IS POSTED ON OUR WEBSITE.</b>		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? ..	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
d Copies of all material used by the organization or on its behalf to solicit contributions? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
<b>THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR FINANCIAL ASSISTANCE.</b>		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Admissions policies? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Employment of faculty or administrative staff? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Scholarships or other financial assistance? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Educational policies? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
f Use of facilities? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
g Athletic programs? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
h Other extracurricular activities? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Has the organization's right to such aid ever been revoked or suspended? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

Schedule E (Form 990 or 990-EZ) 2020

**Part II** **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

SCH E - FINANCIAL AID OR GOVERNMENT ASSISTANCE EXPLANATION BLUE OAK CHARTER SCHOOL RECEIVES FUNDING FROM THE CALIFORNIA DEPARTMENT OF EDUCATION AND BUTTE COUNTY OFFICE OF EDUCATION.



**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**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.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for 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

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  
REPORTABLE INVESTMENTS, INTERESTS IN REAL PROPERTY, BUSINESS POSITIONS, AND  
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  
INTEREST, THEY SUBMIT A WRITTEN DISCLOSURE OF THE DISQUALIFYING INTEREST TO  
THEIR 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  
THE DECISION IN ANY WAY.

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

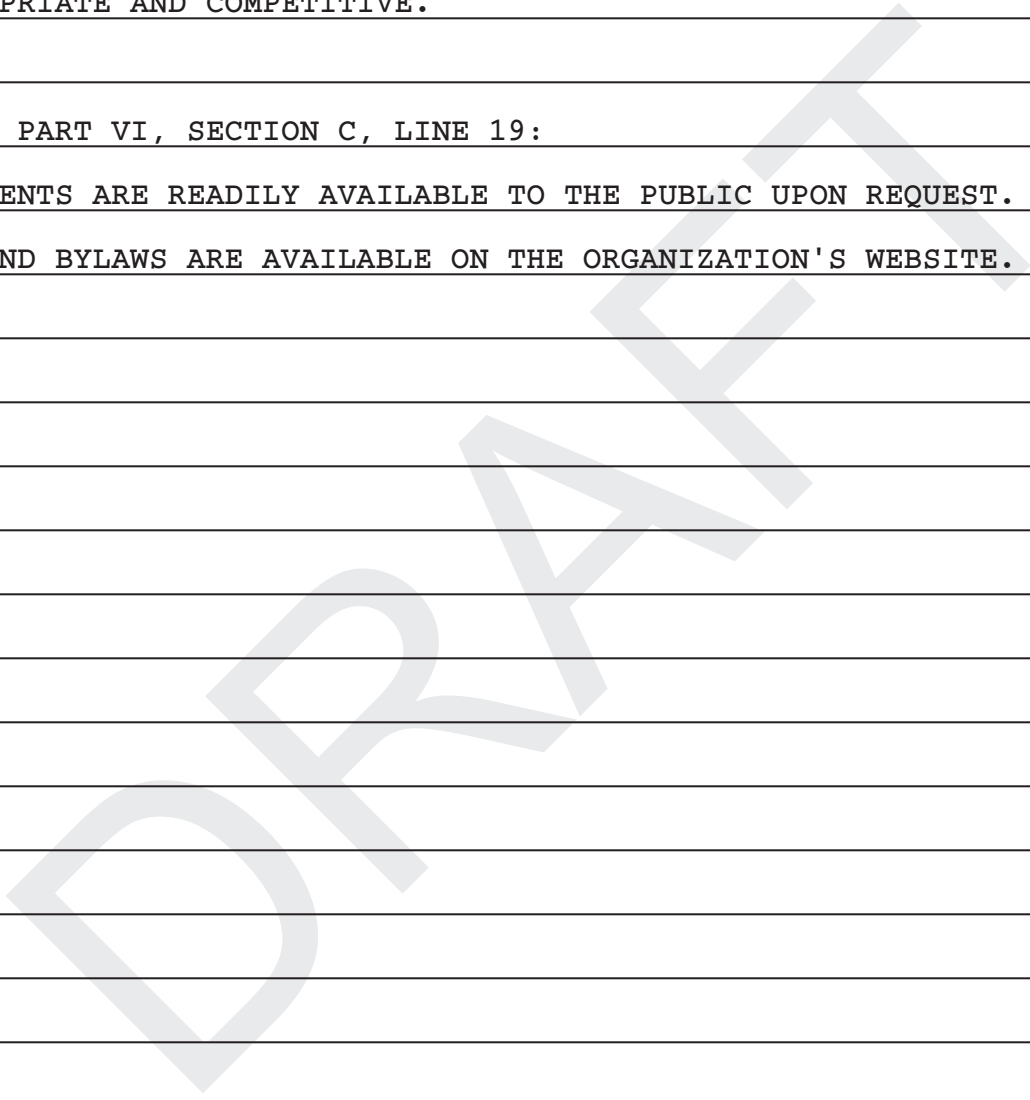
Name of the organization BLUE OAK CHARTER SCHOOL INC	Employer identification number 02-0702969
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FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD REVIEWS THE COMPENSATION OF THE ADMINISTRATOR ON ANNUAL BASIS AND USES COMPARABLE AGENCIES' SALARY SCHEDULES TO DETERMINE THAT COMPENSATION IS APPROPRIATE AND COMPETITIVE.

FORM 990, PART VI, SECTION C, LINE 19:

THE DOCUMENTS ARE READILY AVAILABLE TO THE PUBLIC UPON REQUEST. THE SCHOOL CHARTER AND BYLAWS ARE AVAILABLE ON THE ORGANIZATION'S WEBSITE.



# California Exempt Organization Annual Information Return

Calendar Year 2020 or fiscal year beginning (mm/dd/yyyy) **07/01/2020**, and ending (mm/dd/yyyy) **06/30/2021**

Corporation/Organization name **BLUE OAK CHARTER SCHOOL INC** California corporation number **2547528**

Additional information. See instructions. FEIN **02-0702969**

Street address (suite or room) **450 W. EAST AVENUE** PMB no.

City **CHICO** State **CA** ZIP code **95926**

Foreign country name Foreign province/state/county Foreign postal code

**A** First return  Yes  No  
**B** Amended return  Yes  No  
**C** IRC Section 4947(a)(1) trust  Yes  No  
**D** Final information return?  
 Dissolved  Surrendered (Withdrawn)  Merged/Reorganized  
 Enter date: (mm/dd/yyyy) \_\_\_\_\_  
**E** Check accounting method: (1)  Cash (2)  Accrual (3)  Other  
**F** Federal return filed? (1)  990T (2)  990PF (3)  Sch H (990) (4)  Other 990 series  
**G** Is this a group filing? See instructions  Yes  No  
**H** Is this organization in a group exemption  Yes  No  
 If "Yes," what is the parent's name? \_\_\_\_\_  
**I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions  Yes  No  
**J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions.  Yes  No  
**K** Is the organization exempt under R&TC Section 23701g?  Yes  No  
 If "Yes," enter the gross receipts from nonmember sources \$ \_\_\_\_\_  
**L** Is the organization a limited liability company?  Yes  No  
**M** Did the organization file Form 100 or Form 109 to report taxable income?  Yes  No  
**N** Is the organization under audit by the IRS or has the IRS audited in a prior year?  Yes  No  
**O** Is federal Form 1023/1024 pending?  Yes  No  
 Date filed with IRS \_\_\_\_\_

**Part I Complete Part I unless not required to file this form. See General Information B and C.**

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	7,500	00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received <b>STMT 1</b>	3	3,633,657	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3. <b>This line must be completed.</b> If the result is less than \$50,000, see General Information B	4	3,641,157	00
	5	Cost of goods sold	5		00
	6	Cost or other basis, and sales expenses of assets sold	6		00
	7	Total costs. Add line 5 and line 6	7		00
	8	Total gross income. Subtract line 7 from line 4	8	3,641,157	00
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	3,552,440	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	88,717	00
Filing Fee	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and Interest. See General Information J	15		00
	16	<b>Balance due.</b> Add line 12 and line 15. Then subtract line 11 from the result	16		00

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer **CHAIR** Title Date Telephone **530-879-7483**

Preparer's signature **MEI-LI HUANG** Date **02/03/22** Check if self-employed  PTIN **P00541671**

Firm's name (or yours, if self-employed) and address **CLIFTONLARSONALLEN LLP** Firm's FEIN **41-0746749**

**2210 EAST ROUTE 66** Telephone **(626) 857-7300**  
**GLENDORA, CA 91740**

May the FTB discuss this return with the preparer shown above? See instructions  Yes  No

**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

<b>Receipts from Other Sources</b>	1	Gross sales or receipts from all business activities. See instructions	•	1		00	
	2	Interest	•	2		00	
	3	Dividends	•	3		00	
	4	Gross rents	•	4		00	
	5	Gross royalties	•	5		00	
	6	Gross amount received from sale of assets (See Instructions)	•	6		00	
	7	Other income	•	7	7,500	00	
	8	<b>Total</b> gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	7,500	00	
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00	
	10	Disbursements to or for members	•	10		00	
	11	Compensation of officers, directors, and trustees	•	11	121,993	00	
	12	Other salaries and wages	•	12	1,599,548	00	
	<b>Expenses and Disbursements</b>	13	Interest	•	13		00
		14	Taxes	•	14	48,152	00
		15	Rents	•	15	662,694	00
		16	Depreciation and depletion (See instructions)	•	16	19,426	00
		17	Other expenses and disbursements	•	17	1,100,627	00
		18	<b>Total</b> expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	3,552,440	00

<b>Schedule L Balance Sheet</b>	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash		506,855		361,751
2 Net accounts receivable		37,766		11,223
3 Net notes receivable				
4 Inventories				
5 Federal and state government obligations				
6 Investments in other bonds				
7 Investments in stock				
8 Mortgage loans				
9 Other investments				
10 a Depreciable assets	1,233,709		1,233,709	
b Less accumulated depreciation	( 1,193,237 )	40,472	( 1,212,663 )	21,046
11 Land				
12 Other assets <b>STMT 5</b>		726,218		997,598
13 <b>Total assets</b>		1,311,311		1,391,618
<b>Liabilities and net worth</b>				
14 Accounts payable		249,046		83,028
15 Contributions, gifts, or grants payable				
16 Bonds and notes payable				
17 Mortgages payable				
18 Other liabilities <b>STMT 6</b>		530,936		688,544
19 Capital stock or principal fund				
20 Paid-in or capital surplus. Attach reconciliation				
21 Retained earnings or income fund		531,329		620,046
22 <b>Total liabilities and net worth</b>		1,311,311		1,391,618

<b>Schedule M-1 Reconciliation of income per books with income per return</b>					
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.					
1	Net income per books	• 88,717	7	Income recorded on books this year not included in this return	•
2	Federal income tax	•	8	Deductions in this return not charged against book income this year	•
3	Excess of capital losses over capital gains	•	9	Total. Add line 7 and line 8	
4	Income not recorded on books this year	•	10	Net income per return.	
5	Expenses recorded on books this year not deducted in this return	•		Subtract line 9 from line 6	88,717
6	Total. Add line 1 through line 5	88,717			



CA 199

CASH CONTRIBUTIONS  
INCLUDED ON PART I, LINE 3

STATEMENT 1

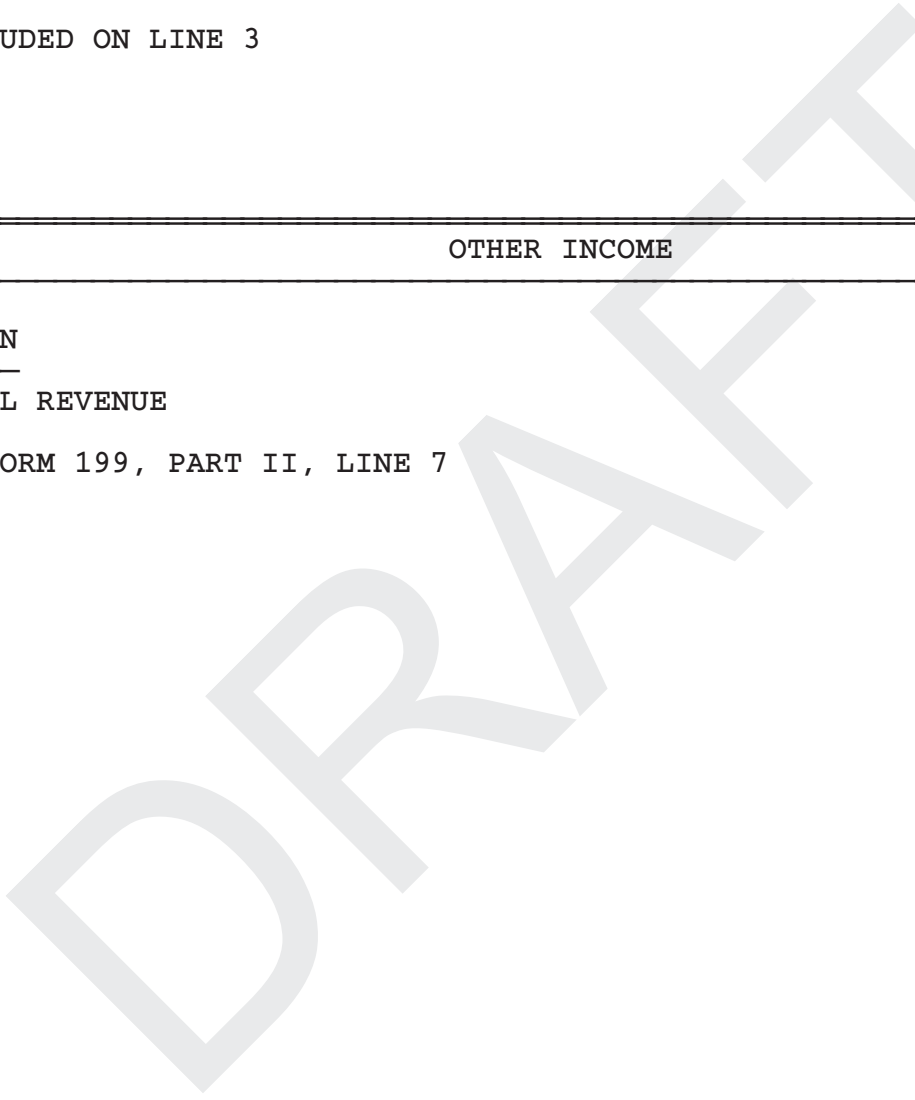
CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
FONTAINE 2007 LIVING TRUST	3301 DULLANTY WAY SACRAMENTO, CA 95816	08/09/20	6,500.
TOTAL INCLUDED ON LINE 3			6,500.

CA 199

OTHER INCOME

STATEMENT 2

DESCRIPTION	AMOUNT
OTHER LOCAL REVENUE	7,500.
TOTAL TO FORM 199, PART II, LINE 7	7,500.



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CA 199                    COMPENSATION OF OFFICERS, DIRECTORS AND TRUSTEES                    STATEMENT 3

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NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
MONICA MCDANIEL 450 W. EAST AVENUE CHICO, CA 95926	BOARD CHAIR 1.00	0.
VICKI WONACOTT 450 W. EAST AVENUE CHICO, CA 95926	CO-CHAIR 1.00	0.
CHELSEA PARKER 450 W. EAST AVENUE CHICO, CA 95926	TREASURER/CFO 1.00	0.
TRISHA ATEHORTUA 450 W. EAST AVENUE CHICO, CA 95926	MEMBER 1.00	0.
LAURA SWANSON 450 W. EAST AVENUE CHICO, CA 95926	MEMBER 1.00	0.
LAUREL HILL-WARD 450 W. EAST AVENUE CHICO, CA 95926	MEMBER 1.00	0.
AMBER BROWN 450 W. EAST AVENUE CHICO, CA 95926	MEMBER 1.00	0.
SUSAN DOMENIGHINI 450 W. EAST AVENUE CHICO, CA 95926	EXECUTIVE DIRECTOR 40.00	121,993.

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TOTAL TO FORM 199, PART II, LINE 11

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121,993.

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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	OTHER ASSETS	STATEMENT 5
DESCRIPTION	BEG. OF YEAR	END OF YEAR
PLEDGES AND GRANTS RECEIVABLE	627,898.	892,020.
PREPAID EXPENSES AND DEFERRED CHARGES	70,320.	77,578.
DEPOSITS	28,000.	28,000.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	726,218.	997,598.

CA 199	OTHER LIABILITIES	STATEMENT 6
DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEFERRED REVENUE	0.	158,624.
UNSECURED NOTES AND LOANS PAYABLE	530,936.	529,920.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	530,936.	688,544.

CA 199

FUND BALANCES

STATEMENT 7

DESCRIPTION	BEG. OF YEAR	END OF YEAR
NET ASSETS WITHOUT DONOR RESTRICTIONS	470,857.	620,046.
NET ASSETS WITH DONOR RESTRICTIONS	60,472.	0.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	531,329.	620,046.

DRAFT

TAXABLE YEAR  
**2020**

# California e-file Return Authorization for Exempt Organizations

FORM  
**8453-EO**

Exempt Organization name	Identifying number
<b>BLUE OAK CHARTER SCHOOL INC</b>	<b>02-0702969</b>

**Part I Electronic Return Information** (whole dollars only)

<b>1</b> Total gross receipts (Form 199, line 4)	<b>1</b>	<b>3,641,157</b>
<b>2</b> Total gross income (Form 199, line 8)	<b>2</b>	<b>3,641,157</b>
<b>3</b> Total expenses and disbursements (Form 199, line 9)	<b>3</b>	<b>3,552,440</b>

**Part II Settle Your Account Electronically for Taxable Year 2020**

<b>4</b> <input type="checkbox"/> Electronic funds withdrawal	<b>4a</b> Amount	<b>4b</b> Withdrawal date (mm/dd/yyyy)
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**Part III Banking Information** (Have you verified the exempt organization's banking information?)

<b>5</b> Routing number _____	<b>7</b> Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>6</b> Account number _____	

**Part IV Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, Box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2020 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

<b>Sign Here</b>			
	Signature of officer	Date	CHAIR Title

**Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer.**

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2020 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt 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.

<b>ERO</b> Must Sign	ERO's signature <b>MEI-LI HUANG</b>	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's PTIN <b>P00541671</b>
	Firm's name (or yours if self-employed) and address <b>CLIFTONLARSONALLEN LLP 2210 EAST ROUTE 66 GLENORA, CA</b>				Firm's FEIN <b>41-0746749</b> ZIP code <b>91740</b>

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.

<b>Paid Preparer</b> Must Sign	Paid preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN
	Firm's name (or yours if self-employed) and address			Firm's FEIN ZIP code



**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

**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 ("BCOE" or "Provider"), Blue Oak Charter and the District ("LEA" and collectively, "Parties").

**RECITALS**

**WHEREAS**, the Provider has agreed to provide the Local Education Agency ("LEA") with certain data services ("Services") pursuant to a contract dated July 1, 2022 ("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. Nature of Services Provided.** The Provider has agreed to provide the following data services described below and as may be further outlined in Exhibit "A" hereto:



3. **Student Data to Be Provided.** 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":
  
4. **MOU Definitions.** The definition of terms used in this MOU is found in Exhibit "C". 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. **Separate Account.** 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. **No Unauthorized Use.** Provider shall not use Student Data or information in a Pupil Record for any purpose other than as explicitly specified in Exhibit A.
6. **Subprocessors.** 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. **Provide Data In Compliance With FERPA.** 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. **Reasonable Precautions.** LEA shall take reasonable precautions to secure usernames, passwords, and any other means of gaining access to the services and hosted data.
3. **Unauthorized Access Notification.** 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. **District Representative.** 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. **Privacy Compliance.** 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. **Authorized Use.** 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. **Employee Obligation.** 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. **No Disclosure.** 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. **Data Security.** 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. **Data Breach.** 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. **Term**. 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. **Termination**. 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. **Effect of Termination Survival**. If a Service Agreement is terminated, the Provider shall destroy all of LEA's data pursuant to Article V, section 1(b).

4. **Priority of Agreements.** 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. **Notice.** 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 may be sent to:**

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

**SIGNATURES**

Susan Domenighini \_\_\_\_\_, 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.



**EXHIBIT “B”  
SCHEDULE OF DATA**

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

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

**EXHIBIT “B”  
SCHEDULE OF DATA**

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

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

**EXHIBIT “B”  
SCHEDULE OF DATA**

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

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

## 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

## Information in the Student's Email

**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 Exhibit B 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 re-evaluation 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

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

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

**If to Client:**

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**

By: \_\_\_\_\_

By: \_\_\_\_\_

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

**Student Data Management- Aeries**

- 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*

**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.

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):**
  - CALPADS Management
    - \$12,000
  - 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 Payment .....	\$90.00 per month
2.) Service & Supplies for 32,762 B/W Pages.....	<u>\$393.14 per month</u>
Total 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.....	<u>\$262.10 per month</u>
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 ..... \$150.00 per month, plus tax  
1 ea. Kyocera TASKalfa 4002i Monochrome MFP

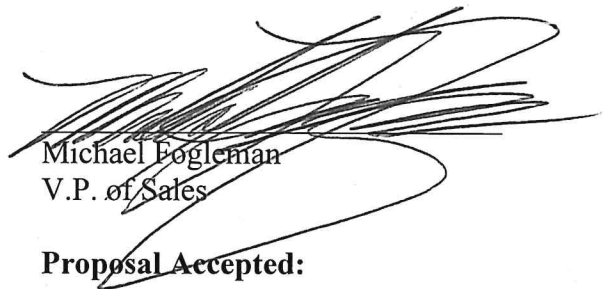
- 60 Month, 0 Down, FMV Lease

**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 Eogleman  
V.P. of Sales

**Proposal Accepted:**

By \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_



› PRINT › COPY › SCAN › FAX

**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







› PRINT › COPY › SCAN › FAX

**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

 **KYOCERA**  
Document Solutions

CALSTRS

pension

personal wealth plan

2

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Offer Your Employees a Better Way to Save.



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# 403(b) Plan for a Public School

## Plan Provisions Section

### 1. 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 yes, insert date established. If no, enter date plan was restated to this document.

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:

Name	Administrative Services Performed
_____	_____
_____	_____
_____	_____
_____	_____

NOTE: If the Employer chooses not to delegate any administrative services, this section should be left blank.

6. Valuation Date (see Section 1.22) shall mean:

- Each business day
- The last business day of each month

7. List of Funding Vehicles that are authorized to receive Elective Deferrals :

- CalSTRS Pension2

## 8. List of Vendors that can receive Contract Exchanges :

- CalSTRS Pension2

## 9. Roth 403(b) Contributions (see Section 11)

- shall be permitted under the Plan
- shall not be permitted under the Plan

## 10. (a) Employer Discretionary Contributions (see Section 10):

- shall be permitted under the Plan
- shall not be permitted under the Plan

If permitted, for each Plan Year, the Employer Discretionary Contribution shall be:

- \_\_\_\_\_ % of each Participant's Compensation contributed to the Employer Contributions Account of each Participant.
- \$\_\_\_\_\_ contributed to the Employer Contributions Account of each Participant.
- An amount, determined uniformly with respect to each Employee classification within the applicable collective bargaining agreement, to the Employer Contributions Account of each Participant as specified in the applicable collective bargaining agreement.

(b) If permitted, Employer Discretionary Contributions shall be made to the following Participants:

- All Employees
- 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
  - Management employees
  - Superintendent
  - Principals
  - Treasurer
  - Administrator
  - Other (specify): \_\_\_\_\_

## 11. (a) Employer Matching Contributions (see Section 10):

- shall be permitted under the Plan
- shall not be permitted under the Plan

If permitted, Employer Matching Contributions shall match a Participant's (select all that apply):

- Elective Deferrals
- Roth 403(b) Contributions

If permitted, the amount of Employer Matching Contributions for each Plan Year shall be:

- 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.
- A matching contribution equal to \$ \_\_\_\_ of each Participant's contribution to the Plan.
- A matching contribution equal to a percentage of each Participant's contribution to the Plan in an amount to be 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
- 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
- Management employees
- Superintendent
- Principals
- Treasurers
- Administrator
- 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: \_\_\_\_\_

By: \_\_\_\_\_

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 applicable under the Employee's election.
- 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.
- 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 Deferrals (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(l)(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 following: (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 Employment (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 a distribution 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 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: (\_\_\_\_\_). Unless these services are indicated above, the Employer will assume full responsibility for ensuring such functions are completed.



## **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

All official communications from CalSTRS Pension2 to the Contractor shall be directed to the attention of \_\_\_\_\_ 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:
  - Loans – \$100 application fee. The participant pays interest on their loan to themselves.
  - Managed Account (Financial Engines) – .60% of account balance annually (charged quarterly)
  - 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 this \_\_\_\_day of \_\_\_\_\_, 20\_\_.

Employer: \_\_\_\_\_  
By: \_\_\_\_\_  
Title: \_\_\_\_\_

**Agenda Item:** Expense Approval - Rescheduled COVID Field Trip for Class of 2020

**Prepared by:** Alexandra Archer

**Charter Council Date:** 04/19/2022

**Background Information:**

Mrs. McDonald has submitted a unique field trip request form for her class from 2020. She is asking permission from the board to use her class funds that her students raised during the 2019-2020 school year for their 8th grade field trip in order to host a reunion field trip instead. The students (who are now graduates) will not be under Blue Oak's liability, they will simply be attending on their own accord. The students will arrange their own rides. Mrs. McDonald will only be providing food, lodging, t-shirts and gas credits with her classroom funds. Please see the Payment Request Form in the packet attached to see an outline of the requests use of funds:

**[Mrs. McDonald Class of 2020 Field Trip Request](#)**

McDonald



BLUE OAK SCHOOL  
A NON-PROFIT INDEPENDENT PUBLIC CHARTER SCHOOL

Cont # 11109111

## Field Trip Checklist

Administration will review submitted requests for field trips which are not overnight. Overnight field trips require Blue Oak Charter Council approval and must be submitted by the first Tuesday of the month in order to be placed on the BOCC meeting agenda.

**Your field trip is not approved until you receive confirmation from the administration.**

**Faculty Field Trip Request Form must be turned in 5 weeks prior to field trip. Please turn in all other forms at least 2 weeks prior to the field trip.**

Faculty Field Trip Request Form

- Teacher completes
- Turns into Executive assistant one month in advance, if overnight then turn in prior to the first Tuesday of the month

NOT Needed

- Live Scan, Drivers Licence, and Insurance Check
- All Chaperone & Driver's must be cleared through the Department of Justice
  - All Driver's must possess a valid Driver's License & Insurance Card

Payment Request Form

- Teacher completes
- Turn into the Business Assistant ASAP

NOT Needed

- Chaperone & Driver's Roles, Responsibilities & Verification Form
- Teacher distribute a form to each Chaperone/Driver
  - Parent must complete and turn in to the front office 2 weeks prior to field trip

NOT Needed

- Student Field Trip Permission Slip
- Teacher distributes permission slips to parents and is responsible for getting all permission slips signed and turned in.
  - Copies of signed Permission Slips are to be turned in to the front office (originals to go with driver/teacher)

NOT Needed

- Medication Form
- Teacher is responsible to distribute Medication forms to parents.
  - Parent completes the form
  - Parent brings medications to Rest and Recovery 2 weeks prior to the field trip

NOT Needed

- Lunch Request or Cancellation Form
- Teacher completes the form and turns into Cafeteria 2 weeks prior to the field trip with a list of student names

NOT Needed

- The day prior to the field trip:
- Confirm with front desk personnel your departure and return time
  - Obtain necessary medications and forms for students
  - If any students are staying behind on campus a list of placement must be left at front desk





BLUE OAK SCHOOL  
6301 92ND AVE SUITE 100 SAN DIEGO, CA 92126

### Faculty Field Trip Request Form

*Faculty: please turn this form into the Executive Assistant for Administrative approval.*

Faculty Name: Kate McDonald

Number of students attending: 15-19

List of chaperones:

to be determined

Who is responsible for the cost:

- Student - cost per student: \_\_\_\_\_
- School
- Class Funds
- Other

Departure Site: N/A Date: \_\_\_\_\_ Time: \_\_\_\_\_

Destination Site: Portola Redwoods State Date: 6/26-6/29 Time: \_\_\_\_\_

Return Site: N/A Park Date: \_\_\_\_\_ Time: \_\_\_\_\_

Method of transportation: Students will arrange their rides. Teacher will only arrange food, lodging, T-shirts and gas credit.

- Parent Driver's
- B-Line Bus
- Other \_\_\_\_\_

How does the field trip relate to curriculum? 8th grade trip/reunion

Teacher's Signature: [Signature] Date: 4/6/22

Administrator's signature: \_\_\_\_\_ Date: \_\_\_\_\_

BOCC approval date: \_\_\_\_\_



**BLUE OAK SCHOOL**  
A NATIONAL-BOARDING SCHOOL

### Payment Request Form

*Faculty: please turn this form in 3 weeks prior to field trip date to the Business Office Assistant*

Teacher Name: Kate McDonald Grade: 2 - 8th grade trip

Date(s) of field trip: 6/26-6/29

Number of students attending 15-19 (attach class list of student names)

Total cost of Field Trip \$3,500  
(if there are multiple payments please list out the details at the bottom of the page)

Date of Blue Oak Charter Council approval (if overnight): \_\_\_\_\_

Vendor Information:

Vendor Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

**Attach invoices (must include where payments are sent)**

Staff/Parent Reimbursements:

- All reimbursement and purchases must be pre-approved in advance, in order to be paid
- Estimate costs in advance
- Complete a "Request for Purchase Form" and turn it into the Business Office Assistant prior to the field trip.
- Once the request is approved, the Business Office Assistant will notify requestor by email and provide you with a "Request for Reimbursement Form"
- Please keep all receipts for purchases made.
- Complete and turn in "Request for Reimbursement form" with all receipts attached. Reimbursement requests that do not have matching receipts will not be paid as per Blue Oak School Fiscal Policy.

Multiple Payment Details:

Description	Cost
-lodging up to \$1,000	\$1,000
-food up to \$1,000	\$1,000
-gas credit up to 100 per chaperone	\$1,000
-Tshirts up to 500	\$500
total \$3,500	

<b>Student Turnover 2021-22</b>			
	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, immunization	
new students	22		
	277		
			April 2022