

# **Instructions**

Included in this DocuSign are the assembled copies of the filings for the organization's records as follows:

- 1. **Internal Copy:** Includes all letters, instructions, and return pages without any redaction. Please review this file, sign, and date where indicated and submit back to CLA.
- 2. **Public Inspection Copy:** Redacted to just the information that is required for public inspection. If anyone from the public were to request a copy of the return or if the return were to be posted, the Public Inspection Copy should be used.

#### Please note:

After the documents have been e-signed and you click 'Finish' - DocuSign will give you the option to log-in - you can log-in at that time and download the executed documents; alternatively, DocuSign will send you another email indicating that the documents have been 'finished' and you can click that link to download and/or print the documents. **Downloading is important as you will not be receiving a paper copy. You have 120 days to download.** 

CLA cannot e-file any return until its signed e-file authorization is returned to CLA.

CLA does recommend all returns included in each PDF be signed and dated for your records.

CLA is not making any payments as part of the e-file or submitting any paper returns on your behalf.

Please initial to indicate that you have read and understand the above:



### CLAconnect.com

CPAs | CONSULTANTS | WEALTH ADVISORS

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See <a href="CLAglobal.com/disclaimer">CLAglobal.com/disclaimer</a>.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.





CliftonLarsonAllen LLP CLAconnect.com

April 28, 2023

CALIFORNIA ONLINE PUBLIC SCHOOLS 33272 VALLE RD SAN JUAN CAPISTRANO, CA 92675

#### CALIFORNIA ONLINE PUBLIC SCHOOLS:

Enclosed is the organization's 2021 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-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Please return Form 8879-TE to us as soon as possible, but no later than by May 15, 2023 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.

DocuSign Envelope ID: BFB81C5B-831F-416B-AA07-82A78D389244

Sincerely,

CliftonLarsonAllen LLP

Form 8879-TE

# **IRS e-file Signature Authorization** for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning JUL 1 , 2021, and ending JUN 30 , 20 22

OMB No. 1545-0047

▶ Do not send to the IRS. Keep for your records. Department of the Treasury ► Go to www.irs.gov/Form8879TE for the latest information. Internal Revenue Service EIN or SSN Name of filer CALIFORNIA ONLINE PUBLIC SCHOOLS 51-0596749 Name and title of officer or person subject to tax ELAINE PAVLICH BOARD PRESIDENT Type of Return and Return Information Part I Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a 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, 7b, 8b, 9b, or 10b, 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. Form 990 check here \_\_\_\_\_ ▶ X \_\_\_ b Total revenue, if any (Form 990, Part VIII, column (A), line 12) \_\_\_\_\_ 1b8 8 , 645 , 360 . 1a **b Total revenue,** if any (Form 990-EZ, line 9) 2b 2a Form 990-EZ check here ... > b Total tax (Form 1120-POL, line 22) Form 1120-POL check here ▶ 3a **b Tax based on investment income** (Form 990-PF, Part V, line 5) Form 990-PF check here ... > 4a Form 8868 check here ..... b Balance due (Form 8868, line 3c) 5b 5a **b Total tax** (Form 990-T, Part III, line 4) Form 990-T check here ..... 6a 7a Form 4720 check here ..... **b Total tax** (Form 4720, Part III, line 1) 7b 8a Form 5227 check here ..... **b FMV of assets at end of tax year** (Form 5227, Item D) Form 5330 check here ..... ▶ b Tax due (Form 5330, Part II, line 19) 9b 9a **b** Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10a Form 8038-CP check here 10b 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 entity or I I am a person subject to tax with respect to (name and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and 2021 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 | authorize CLIFTONLARSONALLEN LLP 22100 to enter my PIN Enter five numbers, but ERO firm name do not enter all zeros as my signature on the tax year 2021 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 entity, I will enter my PIN as my signature on the tax year 2021 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 mobilishe return's disclosure consent screen. 5/3/2023 Signature of officer or person subject to tax Certification and Authentication ERO's EFIN/PIN. Enter your six-digit electronic filing identification 95405291740 number (EFIN) followed by your five-digit self-selected PIN. I certify that the above numeric entry is my PIN, which is my signature on the 2021 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 **D** 04/28/23 **ERO Must Retain This Form - See Instructions** Do Not Submit This Form to the IRS Unless Requested To Do So Form **8879-TE** (2021)

102521 01-11-22

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

# Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

▶ Do not enter social security numbers on this form as it may be made public. ► Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury

**Open to Public** 

A For the 2021 calendar year, or tax year beginning 2022 JUL 1, 2021 and ending JUN 30, Check if applicable: C Name of organization D Employer identification number Address change CALIFORNIA ONLINE PUBLIC SCHOOLS Name change 51-0596749 Initial return Number and street (or P.O. box if mail is not delivered to street address) E Telephone number Room/suite Final return/ termin-ated 949-461-1667 33272 VALLE RD 88,645,360. City or town, state or province, country, and ZIP or foreign postal code G Gross receipts \$ Amended return SAN JUAN CAPISTRANO, CA 92675 H(a) Is this a group return Applica-tion pending F Name and address of principal officer: ELAINE PAVLICH Yes X No for subordinates? SAME AS C ABOVE \_\_Yes **H(b)** Are all subordinates included? Tax-exempt status: X 501(c)(3) 501(c) ( 4947(a)(1) or ) ◀ (insert no.) If "No," attach a list. See instructions J Website: ► CALIFORNIACONNECTIONSACADEMY.COM **H(c)** Group exemption number ▶ K Form of organization: X Corporation Trust Other > . Year of formation: 2006 **M** State of legal domicile: CA Association Part I Summary Briefly describe the organization's mission or most significant activities: TO OFFER STUDENTS A PERSONALIZED Activities & Governance LEARNING APPROACH TO ACHIEVE POTENTIAL AND HIGH PERFORMANCE. if the organization discontinued its operations or disposed of more than 25% of its net assets. Number of voting members of the governing body (Part VI, line 1a) 6 3 6 Number of independent voting members of the governing body (Part VI, line 1b) 4 446 5 Total number of individuals employed in calendar year 2021 (Part V, line 2a) Total number of volunteers (estimate if necessary) 6 7 a Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, Part I, line 11 0. 7h **Prior Year Current Year** 70,258,091. 88,613,528.Contributions and grants (Part VIII, line 1h) 8 Revenue 0. 0. Program service revenue (Part VIII, line 2g) 17,161. 31,920. Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 13,958. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 14,671. 11 70,303,969. 88,645,360. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0. 0. 0. 14 Benefits paid to or for members (Part IX, column (A), line 4) 31,799,325. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 36,149,035. 15 Expenses 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) 33,432,462. 43,941,151. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 65,231,787. 80,090,186. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 5,072,182. 8,555,174. Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** Po 32,661,705. 38,419,983. Total assets (Part X, line 16) 26,496,057. 23,699,161. 21 Total liabilities (Part X, line 26) 三年 6,165,648. 14,720,822 22 Net assets or fund balances. Subtract line 21 from line 20 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. Decensionad Propreparer (other than officer) is based on all information of which preparer has any knowledge. 5/3/2023 Date Sign ELAINE PAVLICH, BOARD PRESIDENT Here Type or print name and title Date PTIN Print/Type preparer's name Preparer's signature 04/28/23 self-employed P02383735 MEI-LI HUANG MEI-LI HUANG Paid Firm's name CLIFTONLARSONALLEN LLP Firm's EIN ▶ 41-0746749 Preparer Firm's address ▶ 2210 EAST ROUTE 66 Use Only Phone no. (626) 857-7300 GLENDORA, CA 91740 X Yes May the IRS discuss this return with the preparer shown above? See instructions

	1990 (2021) CALIFORNIA ONLINE PUBLIC SCHOOLS	51-0596749	Page 2
Par	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		X
1	Briefly describe the organization's mission:		
•	CALIFORNIA CONNECTIONS ACADEMY SCHOOL'S MISSION IS TO ED	UCATE AND TO	
	EMPOWER COMPASSIONATE GLOBAL CITIZENS BY LEVERAGING 21ST		
	EDUCATION RESOURCES ON BEHALF OF STUDENTS WHO NEED A MOR	<u>E PERSONALIZI</u>	ED
	APPROACH TO LEARNING TO MAXIMIZE THESE STUDENTS' POTENTI.	AL AND MEET	
2	Did the organization undertake any significant program services during the year which were not listed on the		
_	prior Form 990 or 990-EZ?	Voc	X No
			_21_ INO
	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes	X No
	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program services, as	measured by expenses.	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to other	•	nd
		s, the total expenses, an	iu
	revenue, if any, for each program service reported.		000
4a	(Code:) (Expenses \$62,658,659 • including grants of \$) (Reven		<u>027.</u> )
	CALIFORNIA ONLINE PUBLIC SCHOOLS OPERATES SIX CALIFORNIA	CONNECTIONS	
	ACADEMIES AT THE FOLLOWING LOCATIONS: CENTRAL, NORTH BAY	, SOUTHERN	
	CALIFORNIA, CENTRAL COAST, RIPON, AND MONTEREY BAY. THE	•	ES
	GRADES K-12 AND PROVIDES A FORM OF PUBLIC SCHOOL THAT ST		
	FROM HOME USING THE INTERNET TO CONNECT TO TEACHERS. THE		<u>S</u>
	ACCOMPLISHED THROUGH A UNIQUELY INDIVIDUALIZED LEARNING	PROGRAM THAT	
	COMBINES THE BEST IN VIRTUAL EDUCATION WITH REAL CONNECT	IONS AMONG	
		ACADEMIC ANI	D
	EMOTIONAL SUCCESS FOR EVERY LEARNER. THE CHARTER SCHOOL		=
	PROVIDES A HIGH-QUALITY, HIGH-TECH, HIGH-INTERACTION VIR		
	WITHOUT WALLS" THAT BRINGS AN ACCREDITED TUITION FREE PU		
	EDUCATIONAL PROGRAM DIRECTLY INTO THE HOMES OF STUDENTS	IN GRADES K-	12.
4b	(Code: ) (Expenses \$ including grants of \$ ) (Reven	ue\$	
	, (6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,6,6		
	3		
4c	(Code:) (Expenses \$) (Reven	2 011	
40	(code	ue ф	
4-3	Other program consisce (Deceribe on Cabadida C)		
4d	Other program services (Describe on Schedule O.)		
	(Expenses \$ including grants of \$ ) (Revenue \$	)	
4 -	-		

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4	Х	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	_		37
_	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			v
_	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			Х
	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	٠. ا		v
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
_	as applicable.  Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D.			
а	, , ,	11a	х	
b	Part VI  Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total	Па	21	
D		11b		Х
_	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total	1 10		21
·	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
Ч	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
ŭ	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
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)? If "Yes," complete Schedule D, Part X	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D. Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Х	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		_X_
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			37
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		Х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			v
	1c and 8a? If "Yes," complete Schedule G, Part II	18		Х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			v
00	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	21		Х
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	41		47

Form 990 (2		CALIFORNIA			SCHOOLS	
Part IV	Checklist of R	equired Schedule	es (continued	)		

	i (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete		37	
	Schedule J	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			Х
	Schedule K. If "No," go to line 25a	24a		
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
C	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	24c		
٨	any tax-exempt bonds?  Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	270		
<b>2</b> 5a	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
h	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	200		
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete			
	Schedule L, Part I	25b		х
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		Х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		Х
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		Х
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			₩.
0.4	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	32		х
33	Schedule N, Part II  Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	32		
00	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		Х
	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		Х
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
D-	Note: All Form 990 filers are required to complete Schedule 0	38	X	
Pa	t 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			<u> </u>
۵.	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 13		Yes	No
_	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 13  Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
b	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
Ü	(gambling) winnings to prize winners?	10	x	

Form **990** (2021)

51-0596749 Page 4

Form 990 (2021) Statements Regarding Other IRS Filings and Tax Compliance (continued) Part V Yes No 2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return Х b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions. Х **3a** Did the organization have unrelated business gross income of \$1,000 or more during the year? За **b** If "Yes," has it filed a Form 990-T for this year? *If* "No" to line 3b, provide an explanation on Schedule O 3b 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a Х financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a **b** If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). Х **5a** Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? Х Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b c If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit Х any contributions that were not tax deductible as charitable contributions? b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b 7 Organizations that may receive deductible contributions under section 170(c). Х Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required X to file Form 8282? 7с d If "Yes," indicate the number of Forms 8282 filed during the year X Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? X Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8 9 Sponsoring organizations maintaining donor advised funds. Did the sponsoring organization make any taxable distributions under section 4966? 9a Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b 10 Section 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on Part VIII, line 12 Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 11 Section 501(c)(12) organizations. Enter: Gross income from members or shareholders Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b Section 501(c)(29) qualified nonprofit health insurance issuers. a Is the organization licensed to issue qualified health plans in more than one state? 13a Note: See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans Enter the amount of reserves on hand X Did the organization receive any payments for indoor tanning services during the tax year? b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O 14b Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or Х excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N. X Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16 If "Yes," complete Form 4720, Schedule O. Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?

If "Yes," complete Form 6069

CALIFORNIA ONLINE PUBLIC SCHOOLS Form 990 (2021) 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 6 **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 6 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other Х officer, director, trustee, or key employee? 2 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? 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? Did the organization have members or stockholders? 6 6 7a 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? Х 7a **b** Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? Х 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? 10a 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? Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a Х b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official Х 15a Х Other officers or key employees of the organization 15b If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a Х taxable entity during the year? 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16h Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed ▶CA 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 X 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.

State the name, address, and telephone number of the person who possesses the organization's books and records FRANCI SASSIN - 949-461-1667

33272 VALLE ROAD, SAN JUAN CAPISTRANO,

### orm 990 (2021) CALIFORNIA ONLINE PUBLIC SCHOOLS

51-0596749

<u> Page</u> **7** 

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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the instructions for the order in which to list the persons above.

Check this box if neither the organization	n nor any related	orga	niza	tion	com	npen	sate	ed any current officer, di	rector, or trustee.	
(A)	(B)			(0	C)			(D)	(E)	(F)
Name and title	Average	(do	not c	Pos			ne	Reportable	Reportable	Estimated
	hours per	box	, unles	ss per	son is	s both	an	compensation	compensation	amount of
	week	_	Cer an	uau	recto	i/trus	iee)	from	from related	other 
	(list any hours for	lirecto						the organization	organizations (W-2/1099-MISC/	compensation from the
	related	e or c	stee			sated		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	truste	al trus		iyee	mper		1099-NEC)	1000 (120)	and related
	below	ndividual trustee or director	Institutional trustee	er	Key employee	est co loyee	ıer	<u> </u>		organizations
	line)	Indiv	Insti	Officer	Key	Highest compensated employee	Former			
(1) DR. RICHARD SAVAGE	40.00								_	
EXECUTIVE DIRECTOR				Х				202,921.	0.	84,050.
(2) DR. RICHIE ROMERO	40.00								_	
DUTY SUPERINTENDENT						X		166,745.	0.	69,066.
(3) KARA MANNIX	40.00								_	
PRINCIPAL						X		154,455.	0.	63,975.
(4) HEATHER TAMAYO	40.00							140.505		
PRINCIPAL	40.00					X		143,626.	0.	59,489.
(5) DR. FRANCES SASSIN	40.00	-				,,		144 000		44 407
DIRECTOR OF BUSINESS SERVICES	40.00					X		144,909.	0.	44,487.
(6) LESLIE DOMBEK	40.00	-				7.7		117 410	0	40 625
ASSISTANT PRINCIPAL	40.00					X		117,419.	0.	48,635.
(7) LACHELLE CARTER	40.00	1		х				107 047	0.	32,863.
(8) ELAINE PALVICH	1.00			Δ				107,047.	0.	34,003.
PRESIDENT	1.00	Х		х				0.	0.	0.
(9) DIANA RIVAS	1.00	72						0.	0.	<del>_</del>
VICE PRESIDENT	1.00	х		Х				0.	0.	0.
(10) MICHAEL K. HENJUM	1.00							•	•	
TREASURER		х		х				0.	0.	0.
(11) ADAM PULSIPHER	1.00									
SECRETARY		Х		Х				0.	0.	0.
(12) PAUL HEDRICK	1.00									
MEMBER		Х						0.	0.	0.
(13) BROOKE WATKINS	1.00									
MEMBER		Х						0.	0.	0.
(14) DAVID SOUZA	1.00									
MEMBER		Х						0.	0.	0.
		-								
		ļ								
		-								
-										000

Par	t VII   Section A. Officers, Directors, Trus	I	oloy	ees,	and	Hig	ghes	t C	ompensated Employee	s (continued)				
	(A)	(B)			•	C)			(D)	(E)			(F)	
	Name and title	Average	(do		Pos heck		າ than ເ	one	Reportable	Reportable		l '	stimate	
		hours per	box	, unle	ss pe	rson i	is both or/trus	n an	compensation	compensation		ar	nount	of
		week (list any	_	_	u	.,	, u us	,	from	from related			other	tio:-
		hours for	Individual trustee or director				L		the organization	organization (W-2/1099-MIS		ı	pensa om th	
		related	e or c	stee			sated		(W-2/1099-MISC/	1099-NEC)		l	anizat	
		organizations	truste	Institutional trustee		yee	mper		1099-NEC)	1000 1120)		ı ~	d relat	
		below	idual	tution	ъ	oldma	est co	Je.	,			orga	anizati	ons
		line)	Indiv	Insti	Officer	Key 6	Highest compensated employee	Former						
							<u> </u>							
							├							
							$\vdash$							
							$\vdash$							
							H							
1b	Subtotal							▶	1,037,122.		0.	40	2,5	65.
	Total from continuation sheets to Part V								0.		0.			0.
d	Total (add lines 1b and 1c)							<b></b>	1,037,122.		0.	40	2,5	65 <u>.</u>
2	Total number of individuals (including but r	not limited to th	ose	liste	d ab	ove	e) wh	o re	eceived more than \$100,	000 of reportable	÷			
	compensation from the organization													10
													Yes	No
3	Did the organization list any former officer			•	•	•		•		•				.,
_	line 1a? If "Yes," complete Schedule J for s											3		<u> </u>
4	For any individual listed on line 1a, is the su	•								-		-	37	
_	and related organizations greater than \$15											4	Х	
5	Did any person listed on line 1a receive or	•				•			· ·	lual for services		_		v
Sec	rendered to the organization? If "Yes." contion B. Independent Contractors	nplete Schedule	e <i>J f</i>	or sı	ıch <u>i</u>	oers	on					5		X
1	Complete this table for your five highest co	mponeated inc	lono	ndo	ot co	ntr	acto	rc th	and received more than \$	100 000 of com		tion fr		
•	the organization. Report compensation for	•	•								)CI ISa	LIOITII	)111	
	(A)	tric calcinati y	Jui C	, i i dii	19 W	1011	J1 VV1	<u> </u>	(B)	Jul .		((	2)	
	Name and business	address	N	INC	3				Description of s	ervices	C		nsatio	n
								_						
	Takal samula an af tada	and all all all all all all all all all al				41-			- In a construction of the second of the sec					
2	Total number of independent contractors (i		ot III	nited	י סז נ	thos )		ted	above) who received mo	ore tnan				
	\$100,000 of compensation from the organi	zalion 🟲										Form	990 (	2021
												LOIII	(ž	∠∪∠ I)

Form 990 (2021) CALIFOR
Part VIII Statement of Revenue

		Check if Schedule O cont	ains a response	or note to anv lin	e in this Part VIII			
				,	(A)	(B)	(C)	(D)
					Total revenue	Related or exempt	Unrelated	Revenue excluded from tax under
						function revenue	business revenue	sections 512 - 514
S G	1 2	Federated campaigns	1a					
Contributions, Gifts, Grants and Other Similar Amounts								
ij g		Membership dues						
ts, Ar		Fundraising events						
ia i		Related organizations		00 613 500				
ns, Sim		Government grants (contribut		88,613,528.				
er S	f	All other contributions, gifts, gran						
βĖ		similar amounts not included abo						
dat	g	Noncash contributions included in lines	1a-1f <b>1g</b> \$					
<u>8</u>	h	Total. Add lines 1a-1f			88,613,528.			
				Business Code				
e	2 a							
Program Service Revenue	b							
S	С							
am	d	L <u></u>						
ogr B	е							
Pr	f	All other program service reve	enue					
	g	<b>-</b>						
	3	Investment income (including						
		other similar amounts)			17,161.			17,161.
	4	Income from investment of tax			,			•
	5	Royalties						
	J	rioyanies	(i) Real	(ii) Personal				
	6 2	Gross rents 6a	.,	()				
	D	Less: rental expenses 6b						
	С.	Rental income or (loss) 6c	; [					
		Net rental income or (loss)	(i) Cooitioo					
	7 a	Gross amount from sales of	(i) Securities	(ii) Other				
		assets other than inventory 7a	1					
	b	Less: cost or other basis						
ne		and sales expenses <b>7b</b>						
Revenue	С	Gain or (loss)7c	;					
		Net gain or (loss)		<b></b>				
her	8 a	Gross income from fundraising ev	vents (not					
₹		including \$	of					
		contributions reported on line	1c). See					
		Part IV, line 18	8a					
	b	Less: direct expenses						
		Net income or (loss) from fund		<b>&gt;</b>				
		Gross income from gaming ac						
		Part IV, line 19	II					
	b	Less: direct expenses						
		Net income or (loss) from gam		<b>•</b>				
		Gross sales of inventory, less						
		and allowances	II					
	h	Less: cost of goods sold						
		Net income or (loss) from sale		•				
		THE INCOME OF 1000) HOLL SAIC	or inventory	Business Code				
sn	11 a	MISC REVENUE		900099	14,671.	3,027.		11,644.
Jeo Tue	ıı d L	•				3,027.		,,
Miscellaneous Revenue	b							
Sce	C							
Ξ̈́	d	All other revenue			1/ 671			
		Total. Add lines 11a-11d			14,671.	2 007	0.	20 005
	12	Total revenue. See instructions		🖊	88,645,360.	3,027.	ı U.	28,805.

CALIFORNIA ONLINE PUBLIC SCHOOLS 51-0596749 Page **10** Form 990 (2021) 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 (**D**) Fundraising (C) Management and general expenses (B) Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 ...... Benefits paid to or for members ..... Compensation of current officers, directors, 268,466. 268,466. trustees, and key employees ..... Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 24,806,119. 21,030,039. 3,776,080. Other salaries and wages 7 Pension plan accruals and contributions (include 3,944,280. 4,333,651. 389,371. section 401(k) and 403(b) employer contributions) 6,139,287. 5,152,359. 986,928. Other employee benefits 9 601,512. 436,227. 165,285. 10 Payroll taxes Fees for services (nonemployees): 5,755,990. 5,755,990. Management 221,079. 221,079. Legal 1,653,614. 1,653,614. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees ..... Other. (If line 11g amount exceeds 10% of line 25, 9,934,987. 10,265,248. 330,261. column (A), amount, list line 11g expenses on Sch O.) 1,435,427. 1,435,427. Advertising and promotion 12 642,650. 384,748. 257,902. Office expenses 13 8,949,690. 8,783,307. 166,383. Information technology 14 15 Royalties 655,170. 149,561. 505,609. 16 Occupancy 824,031. 732,745. 91,286. 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... 447,283. 447,283. Conferences, conventions, and meetings 19 20

Form **990** (2021)

0.

21

22

23

24

25

11,559,480.

62,658,659.

103,643.

2,168.

11,684.

11,559,480.

755,467.

500,050.

262,120.

80,090,186.

Payments to affiliates

Depreciation, depletion, and amortization

Other expenses. Itemize expenses not covered

OVERSIGHT SERVICES

d OTHER EXPENSES

e All other expenses

Check here

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.)

INSTRUCTIONAL MATERIALS

NON-PAYROLL RELATED TAX

Total functional expenses. Add lines 1 through 24e

Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.

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

2,168.

11,684.

755,467.

500,050.

158,477.

17,431,527.

Form 990 (2021)

Part X | Balance

Pai	rt X	Balance Sheet										
		Check if Schedule O contains a response or not										
					(A) Beginning of year		(B) End of year					
	1	Cash - non-interest-bearing			16,332,827.	1	22,690,770.					
	2	Savings and temporary cash investments	1,272,222.	2	1,800,921.							
	3	Pledges and grants receivable, net			14,796,040.	3	13,488,991.					
	4	Accounts receivable, net				4						
	5	Loans and other receivables from any current or										
		trustee, key employee, creator or founder, subst	tantial o	contributor, or 35%								
		controlled entity or family member of any of the	se pers	ons		5						
	6	Loans and other receivables from other disquali	fied pe	sons (as defined								
		under section 4958(f)(1)), and persons described		6								
Ś	7	Notes and loans receivable, net				7						
Assets	8	Inventories for sale or use				8						
¥	9	Donat aliabation and a state of the state of			213,850.	9	394,703.					
	10a	Land, buildings, and equipment: cost or other										
		basis. Complete Part VI of Schedule D	10a	32,522. 8,311.								
	b	Less: accumulated depreciation	10b	8,311.	26,379.	10c	24,211.					
	11	Investments - publicly traded securities				11						
	12	Investments - other securities. See Part IV, line 3	11			12						
	13	Investments - program-related. See Part IV, line		13								
	14	Intangible assets		14								
	15	Other assets. See Part IV, line 11	20,387.	15	20,387.							
	16	Total assets. Add lines 1 through 15 (must equ			32,661,705.	16	38,419,983.					
	17	Accounts payable and accrued expenses			24,202,227.	17	21,636,561.					
	18	Grants payable	0 051 000	18	0.000 7.60							
	19	Deferred revenue			2,251,990.	19	2,020,760.					
	20	Tax-exempt bond liabilities				20						
	21	Escrow or custodial account liability. Complete				21						
es	22	Loans and other payables to any current or form										
Liabilities		trustee, key employee, creator or founder, subst										
-iak		controlled entity or family member of any of these		Г		22						
_	23	Secured mortgages and notes payable to unrela				23						
	24	Unsecured notes and loans payable to unrelated				24						
	25	Other liabilities (including federal income tax, pa	•									
		parties, and other liabilities not included on lines			41,840.	25	/1 8/10					
	26	of Schedule D  Total liabilities. Add lines 17 through 25		·····	26,496,057.	26	41,840. 23,699,161.					
	20	Organizations that follow FASB ASC 958, che	ok hor	<u> </u>	20,400,007.	20	23,033,101.					
Se		and complete lines 27, 28, 32, and 33.	CK HE									
ű	27				6,165,648.	27	14,720,822.					
Sala	28	Net assets with donor restrictions			0,103,0101	28	11//20/0221					
Ā	20	Organizations that do not follow FASB ASC 9				20						
Ē		and complete lines 29 through 33.	00, 011	JOK HOLO P								
ō	29	Capital stock or trust principal, or current funds				29						
ets	30	Paid-in or capital surplus, or land, building, or ed				30						
Ass	31	Retained earnings, endowment, accumulated in		31								
Net Assets or Fund Balances	32	Total net assets or fund balances	6,165,648.	32	14,720,822.							
Z	33	Total liabilities and net assets/fund balances			32,661,705.	33	38,419,983.					
					. , ,		Form <b>990</b> (2021)					

	1990 (2021) CALIFORNIA ONLINE PUBLIC SCHOOLS	51-0	<u>596749</u>	Pa	<sub>age</sub> 12
Pa	rt 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	88,64		
2	Total expenses (must equal Part IX, column (A), line 25)	2	80,09	0,1	.86.
3	Revenue less expenses. Subtract line 2 from line 1	3	8,55	55,1	.74.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,16	55,6	48.
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	14,72	20,8	122.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				X
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_		
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	$\perp$
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the				
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X	₩
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche				
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	-			
	Act and OMB Circular A-133?		3a	X	—
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b		<u> </u>
			Forr	n <b>990</b>	(2021)

132012 12-09-21

**SCHEDULE A** 

Department of the Treasury Internal Revenue Service

(Form 990)

<u>Total</u>

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 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

CALIFORNIA ONLINE PUBLIC SCHOOLS

Employer identification number

				INE LORFIC 20				1-0596/49
Pa	ırt I	Reason for Public (	Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instructions.	
The	organ	ization is not a private found	ation because it is: (I	or lines 1 through 12, cl	neck only	one box.)		
1		A church, convention of ch					)(A)(i).	
2	X	A school described in <b>sect</b>				` ` ` `		
3	一	A hospital or a cooperative				(b)(1)(A)(ii	i).	
4	$\Box$	A medical research organiz					•	the hospital's name.
•		city, and state:	a.i.o.i. opoiaioa .ii oo.	, amonomom man a moopman		000110		and mospital o maine,
5		An organization operated for	or the benefit of a col	lege or university owned	or operat	ad by a go	vernmental unit describe	ed in
3	ш	section 170(b)(1)(A)(iv).		lege of diliversity owned	or operat	ed by a go	verninental unit describe	5 <b>u</b> III
_				and the second s		70/L-\/4\/A\	. A	
6	$\vdash$	A federal, state, or local gov	ū				• •	
7		An organization that norma		ntial part of its support fr	om a gove	ernmental	unit or from the general i	public described in
		section 170(b)(1)(A)(vi). (C						
8	Щ	A community trust describe	ed in <b>section 170(b)(</b>	1)(A)(vi). (Complete Part	t II.)			
9		An agricultural research org	anization described	in <b>section 170(b)(1)(A)(</b>	ix) operate	ed in conju	nction with a land-grant	college
		or university or a non-land-g	rant college of agric	ulture (see instructions).	Enter the i	name, city	, and state of the college	or
		university:						
10		An organization that norma	lly receives (1) more	than 33 1/3% of its supp	ort from c	ontribution	is, membership fees, and	d gross receipts from
		activities related to its exem	npt functions, subjec	t to certain exceptions; a	and (2) no	more than	33 1/3% of its support f	rom gross investment
		income and unrelated busin	ness taxable income	(less section 511 tax) fro	m busines	ses acquii	red by the organization a	after June 30, 1975.
		See section 509(a)(2). (Con	mplete Part III.)					
11		An organization organized a	•	vely to test for public sat	ety. See	section 50	9(a)(4).	
12		An organization organized a	•	•	•			purposes of one or
		more publicly supported or	•	•	•			• •
		lines 12a through 12d that	-					
а		Type I. A supporting orga	* *					aivina
-		the supported organization						
					majority C	i tile direc	tors or trustees or the st	аррогинд
<b>L</b>		organization. You must o			ion with its		d arganization(a) by bay	ina
b	,	<b>Type II.</b> A supporting org	•					-
		control or management o			ame perso	ns that coi	ntrol or manage the supp	οοπεα
		organization(s). You mus						
С	;		=				· · ·	ed with,
		its supported organization						
d			<b>rintegrated.</b> A supp	orting organization oper	ated in co	nnection w	rith its supported organiz	zation(s)
		that is not functionally int	egrated. The organiz	ation generally must sat	isfy a distr	ibution rec	uirement and an attentiv	veness
	_	requirement (see instructi	ions). You must con	nplete Part IV, Sections	A and D,	and Part	V.	
е		☐ Check this box if the orga	anization received a v	vritten determination fro	m the IRS	that it is a	Type I, Type II, Type III	
		functionally integrated, or						
f	Ente	er the number of supported o	organizations					
g		vide the following information						
	(	i) Name of supported	(ii) EIN	(iii) Type of organization (described on lines 1-10	in your governi	inization listed ng document?	(v) Amount of monetary	(vi) Amount of other
		organization		above (see instructions))	Yes	No	support (see instructions)	support (see instructions)
								1

Section A. Public Support

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.)

Cale	ndar year (or fiscal year beginning in) 🕨	<b>(a)</b> 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
	Total. Add lines 1 through 3						
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
_	column (f)						
	Public support. Subtract line 5 from line 4.						
	ndar year (or fiscal year beginning in)	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	
	Amounts from line 4	(a) 2017	(b) 2016	(C) 2019	(a) 2020	(e) 2021	(I) Total
	Gross income from interest,						_
0	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
9	Net income from unrelated business						
Ŭ	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	<b>Total support.</b> Add lines 7 through 10						
	Gross receipts from related activities,	etc. (see instruction	ons)		•	12	
13	First 5 years. If the Form 990 is for th	e organization's fir				01(c)(3)	
	organization, check this box and stop	here					
Se	ction C. Computation of Publi	c Support Per	centage				
14	Public support percentage for 2021 (li	ine 6, column (f), d	ivided by line 11, o	column (f))		14	%
15	Public support percentage from 2020	Schedule A, Part	II, line 14			15	<u>%</u>
16a	33 1/3% support test - 2021. If the o	organization did no	t check the box or	n line 13, and line	14 is 33 1/3% or m	ore, check this box	and
	<b>stop here.</b> The organization qualifies		-				
b	33 1/3% support test - 2020. If the o						
	and stop here. The organization qual						
17a	10% -facts-and-circumstances test						
	and if the organization meets the facts			=	•	VI how the organize	ation
	meets the facts-and-circumstances te	•	•				
b	10% -facts-and-circumstances test	-					0% or
	more, and if the organization meets the						
40	organization meets the facts-and-circu						
18	Private foundation. If the organization	n did not check a	box on line 13, 16a	a, 16b, 1/a, or 17b	o, check this box a		
						achequie A (	Form 990) 2021

CALIFORNIA ONLINE PUBLIC SCHOOLS

51-059<u>6749 Page 3</u>

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.)

Sec	ction A. Public Support	now, please comp	Diete Fart II.)				
	ndar year (or fiscal year beginning in)	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
	Gifts, grants, contributions, and		(2, 22.2	(5) = 5 + 5	(-,	(-,	(0)
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions,						
_	merchandise sold or services per-						
	formed, or facilities furnished in						
	any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that						
٠	are not an unrelated trade or bus-						
	iness under section 513						
1	Tax revenues levied for the organ-						
-	ization's benefit and either paid to						
	or expended on its behalf						
_							
5	The value of services or facilities						
	furnished by a governmental unit to						
_	the organization without charge				+	+	
	Total. Add lines 1 through 5				+		
7a	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
D	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						
	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support		1	T			T
Cale	ndar year (or fiscal year beginning in) ► 📙	<b>(a)</b> 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
	Amounts from line 6						
10a	Gross income from interest,						
	dividends, payments received on securities loans, rents, royalties,						
	and income from similar sources						
b	Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
c	Add lines 10a and 10b						
	Net income from unrelated business						
	activities not included on line 10b, whether or not the business is						
	regularly carried on						
12	Other income. Do not include gain						
	or loss from the sale of capital						
13	assets (Explain in Part VI.)						
	First 5 years. If the Form 990 is for the	e organization's fi	irst, second, third.	fourth, or fifth tax	vear as a section	501(c)(3) organizatio	on.
	check this box and stop here	· ·			•	. , . ,	. —
Sec	ction C. Computation of Public						
	Public support percentage for 2021 (lin			column (f))		15	%
	Public support percentage from 2020					16	
	etion D. Computation of Invest					1 10 1	
	Investment income percentage for 20			ine 13 column (f)		17	%
	Investment income percentage from 2					18	
	33 1/3% support tests - 2021. If the						
130	more than 33 1/3%, check this box an						, 13 HOL
<b>L</b>	33 1/3% support tests - 2020. If the						
i.	line 18 is not more than 33 1/3%, chec						
20	<b>Private foundation.</b> If the organization						
<b>4</b> U	Filvate iouiluation. Il the organization	i ulu Hol CHECK a	DOX OH HITE 14, 19	ם. טו וטט. נוופנול נו	113 DUX ALIU SEE III	อเเนปเบเอ	

Schedule A (Form 990) 2021

# Part IV Supporting Organizations

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

## Section A. All Supporting Organizations

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

	Yes	No
1		
2		
_		
За		
3b		
- CE		
3с		
4a		
4b		
12		
4c		
70		
5a		
5b		
5с		
6		
7		
8		
9a		
9b		
9с		
10a		
10b		

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of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. Schedule A (Form 990) 2021

a 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? If "Yes" or "No" provide details in Part VI.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each

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Sche	dule A (Form 990) 2021 CALIFORNIA ONLINE PUBL			51-0596749 Page 6
Pai	t V Type III Non-Functionally Integrated 509(a)(3) Supporting	ng Orgar	nizations	
1	Check here if the organization satisfied the Integral Part Test as a qualifyi	ng trust on	Nov. 20, 1970 ( explain i	n Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must	st complete	Sections A through E.	
Sect	ion 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	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion 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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			

Schedule A (Form 990) 2021

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

instructions).

emergency temporary reduction (see instructions).

51-0596749 Page 7 CALIFORNIA ONLINE PUBLIC SCHOOLS Schedule A (Form 990) 2021 Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued) Section D - Distributions **Current Year** 1 1 Amounts paid to supported organizations to accomplish exempt purposes Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity 2 Administrative expenses paid to accomplish exempt purposes of supported organizations 3 4 4 Amounts paid to acquire exempt-use assets 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 7 Total annual distributions. Add lines 1 through 6. Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. 8 9 Distributable amount for 2021 from Section C, line 6 10 Line 8 amount divided by line 9 amount 10 (i) (ii) Underdistributions Distributable **Excess Distributions** Section E - Distribution Allocations (see instructions) Pre-2021 Amount for 2021 Distributable amount for 2021 from Section C, line 6 2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions. 3 Excess distributions carryover, if any, to 2021 a From 2016 **b** From 2017 c From 2018 **d** From 2019 e From 2020 f Total of lines 3a through 3e g Applied to underdistributions of prior years h Applied to 2021 distributable amount i Carryover from 2016 not applied (see instructions) j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. 4 Distributions for 2021 from Section D, line 7: a Applied to underdistributions of prior years **b** Applied to 2021 distributable amount c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. 7 Excess distributions carryover to 2022. Add lines 3i and 4c. 8 Breakdown of line 7: a Excess from 2017

Schedule A (Form 990) 2021

b Excess from 2018
 c Excess from 2019
 d Excess from 2020
 e Excess from 2021

Schedule A	(Form 990) 2021	CALIFORNIA	ONLINE	PUBLIC	SCHOOLS	51-0596749 Page 8
Part VI	Supplemental Information Part IV, Section A, lines 1, line 1; Part IV, Section D, Section D, lines 5, 6, and 6	<b>mation.</b> Provide the 2, 3b, 3c, 4b, 4c, 5a, lines 2 and 3; Part IV, 5	explanations of the second of	required by Pa 11a, 11b, and s 1c, 2a, 2b, 3a	rt II, line 10; Part II, line 17a 11c; Part IV, Section B, line	a or 17b; Part III, line 12; es 1 and 2; Part IV, Section C, ert V, Section B, line 1e; Part V,
	(See instructions.)					

Schedule A (Form 990) 2021

### SCHEDULE C (Form 990)

# **Political Campaign and Lobbying Activities**

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527 ➤ Complete if the organization is described below.
➤ Attach to Form 990 or Form 990-EZ. ► Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

•	Section 501(c)(4), (5), or (6) organiza	tions: Complete Part III.			
Nan	ne of organization			Emp	loyer identification number
	CALIFOR	NIA ONLINE PUBLI	C SCHOOLS		51-0596749
Pa	art I-A Complete if the org	ganization is exempt und	er section 501(c)	or is a section 527 or	ganization.
2	Provide a description of the organiz Political campaign activity expendit Volunteer hours for political campa	tures		<b>&gt;</b> \$	
Pa	art I-B   Complete if the org	ganization is exempt und	er section 501(c)(	3).	
1	Enter the amount of any excise tax	incurred by the organization und	ler section 4955	▶ \$	;
	Enter the amount of any excise tax				
3	If the organization incurred a section	on 4955 tax, did it file Form 4720	for this year?		Yes No
48	a Was a correction made?				Yes No
	If "Yes," describe in Part IV.		=6.//	=0.1/	1/61
_	art I-C Complete if the org	•		<u> </u>	
	Enter the amount directly expended				
2	Enter the amount of the filing organ		•		
_	exempt function activities  Total exempt function expenditures				
3	·				•
4	line 17b  Did the filing organization file <b>Form</b>				
5	Enter the names, addresses and er				—
Ŭ	made payments. For each organiza			-	
	contributions received that were pr	omptly and directly delivered to	a separate political orga	anization, such as a separat	e segregated fund or a
	political action committee (PAC). If	additional space is needed, prov	ide information in Part	IV.	
	(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization.  If none, enter -0

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

Schedule C (Form 990) 2021

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	lule C (Form 990) 2021	CALIFO	RNIA	ONLINE PUBL	IC SCHOOLS	51-(	596749	Page 2
Parl	Complete if the org	anizatior	ı is exen	npt under sectior	1 501(c)(3) and file	ed Form 5768 (ele	ection unde	r
A 01-	section 501(h)).	Para la alaran		Patral many (and Patra	Dark IV and a William of			
A Ch	eck Lifthe filing organiza expenses, and shar	ū		•	Part IV each affiliated	group member's nam	ie, address, Eliv	Ι,
B Ch	. — .		, ,	experialitares). nd "limited control" pro	visions annly			
<u>D</u> 011	in the ming organiza	ILIOTT CHCCKC	a box A ai	id illilited control pre	уюно арргу.	(a) Filing	(b) Affiliated	aroun
		ts on Lobby ditures" me		nditures ınts paid or incurred.)		organization's totals	totals	
1a	Total lobbying expenditures to influ	uence public	c opinion (	grassroots lobbying)				
b	Total lobbying expenditures to influ	uence a legi	slative boo	ly (direct lobbying)				
C	Total lobbying expenditures (add li	nes 1a and	1b)					
d	Other exempt purpose expenditure	es						
е	Total exempt purpose expenditure	s (add lines	1c and 1d	)				
f_	Lobbying nontaxable amount. Ente	er the amou	nt from the	e following table in both	n columns.			
L	lf the amount on line 1e, column (a) o	r (b) is:	The lob	bying nontaxable am	ount is:			
L	Not over \$500,000		20% of	the amount on line 1e.				
L	Over \$500,000 but not over \$1,000	0,000	\$100,00	00 plus 15% of the exc	ess over \$500,000.			
L	Over \$1,000,000 but not over \$1,5	00,000	\$175,00	00 plus 10% of the exc	ess over \$1,000,000.			
L	Over \$1,500,000 but not over \$17,	000,000	\$225,00	00 plus 5% of the exce	ss over \$1,500,000.			
L	Over \$17,000,000		\$1,000,	000.				
-	Grassroots nontaxable amount (en		,					
	Subtract line 1g from line 1a. If zer							
	Subtract line 1f from line 1c. If zero	•						
_	If there is an amount other than ze reporting section 4911 tax for this			_	ation file Form 4720		Yes	No
		4	4-Year Ave	eraging Period Under	Section 501(h)			
	(Some organizations the			• •	•	of the five columns b	elow.	
				ate instructions for lir				
		Lobb	ying Expe	nditures During 4-Yea	r Averaging Period	T		
	Calendar year (or fiscal year beginning in)	<b>(a)</b> 2	018	<b>(b)</b> 2019	<b>(c)</b> 2020	(d) 2021	(e) Tota	al
_2a	Lobbying nontaxable amount							
	Lobbying ceiling amount							
	(150% of line 2a, column(e))							
c	Total lobbying expenditures							
ч	Grassroots nontaxable amount							
	Grassroots nontaxable amount  Grassroots ceiling amount							
	(150% of line 2d, column (e))							
	, , , , , , , , , , , , , , , , , , ,							

Schedule C (Form 990) 2021

f Grassroots lobbying expenditures

Schedule C (Form 990) 2021

# CALIFORNIA ONLINE PUBLIC SCHOOLS

51-0596749 Page 3

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

the lobbying activity.  1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:  a Volunteers?  b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  c Media advertisements?  d Mailings to members, legislators, or the public?  e Publications, or published or broadcast statements?  f Grants to other organizations for lobbying purposes?  g Direct contact with legislators, their staffs, government officials, or a legislative body?  h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  i Other activities?  j Total. Add lines 1c through 1i  2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b If "Yes," enter the amount of any tax incurred under section 4912  c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(6).	X X X	X X X X X	7	7,49°
local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:  a Volunteers?  b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  c Media advertisements?  d Mailings to members, legislators, or the public?  e Publications, or published or broadcast statements?  f Grants to other organizations for lobbying purposes?  g Direct contact with legislators, their staffs, government officials, or a legislative body?  h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  i Other activities?  j Total. Add lines 1c through 1i  2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b If "Yes," enter the amount of any tax incurred under section 4912  c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 5	X	X X X X	7	7,498
local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:  a Volunteers?  b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  c Media advertisements?  d Mailings to members, legislators, or the public?  e Publications, or published or broadcast statements?  f Grants to other organizations for lobbying purposes?  g Direct contact with legislators, their staffs, government officials, or a legislative body?  h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  i Other activities?  j Total. Add lines 1c through 1i  2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b If "Yes," enter the amount of any tax incurred under section 4912  c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 5	X	X X X X	7	7,49
a Volunteers?  b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  c Media advertisements?  d Mailings to members, legislators, or the public?  e Publications, or published or broadcast statements?  f Grants to other organizations for lobbying purposes?  g Direct contact with legislators, their staffs, government officials, or a legislative body?  h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  i Other activities?  j Total. Add lines 1c through 1i  2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b If "Yes," enter the amount of any tax incurred under section 4912  c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 5	X	X X X X	7	7,49
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  c Media advertisements?  d Mailings to members, legislators, or the public?  e Publications, or published or broadcast statements?  f Grants to other organizations for lobbying purposes?  g Direct contact with legislators, their staffs, government officials, or a legislative body?  h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  i Other activities?  j Total. Add lines 1c through 1i  2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b If "Yes," enter the amount of any tax incurred under section 4912  c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 5	X	X X X X	7	7,49
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  c Media advertisements?  d Mailings to members, legislators, or the public?  e Publications, or published or broadcast statements?  f Grants to other organizations for lobbying purposes?  g Direct contact with legislators, their staffs, government officials, or a legislative body?  h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  i Other activities?  j Total. Add lines 1c through 1i  2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b If "Yes," enter the amount of any tax incurred under section 4912  c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 5	X	X X X	7	7,49
c Media advertisements? d Mailings to members, legislators, or the public? e Publications, or published or broadcast statements? f Grants to other organizations for lobbying purposes? g Direct contact with legislators, their staffs, government officials, or a legislative body? h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? i Other activities? j Total. Add lines 1c through 1i 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? b If "Yes," enter the amount of any tax incurred under section 4912 c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? art III-A Complete if the organization is exempt under section 501(c)(4), section 5	X	X X X	7	7,49
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e Publications, or published or broadcast statements?  f Grants to other organizations for lobbying purposes?  g Direct contact with legislators, their staffs, government officials, or a legislative body?  h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  i Other activities?  j Total. Add lines 1c through 1i  2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b If "Yes," enter the amount of any tax incurred under section 4912  c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 5		X X X		
g Direct contact with legislators, their staffs, government officials, or a legislative body?  h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  i Other activities?  j Total. Add lines 1c through 1i  a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b If "Yes," enter the amount of any tax incurred under section 4912  c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 5		X		
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  i Other activities?  j Total. Add lines 1c through 1i  a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b If "Yes," enter the amount of any tax incurred under section 4912  c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 5		Х		
i Other activities?  j Total. Add lines 1c through 1i  a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b If "Yes," enter the amount of any tax incurred under section 4912  c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 5	501(c)(5)	Х	14	,99
j Total. Add lines 1c through 1i la Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b If "Yes," enter the amount of any tax incurred under section 4912  c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 5	501(c)(5)		14	,99
j Total. Add lines 1c through 1i a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? b If "Yes," enter the amount of any tax incurred under section 4912 c If "Yes," enter the amount of any tax incurred by organization managers under section 4912 d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? art III-A Complete if the organization is exempt under section 501(c)(4), section 5	501(c)(5)	Х	14	1,99
a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  b If "Yes," enter the amount of any tax incurred under section 4912  c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 5	501(c)(5)	X		
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 5	501(c)(5)			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912  d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?  art III-A Complete if the organization is exempt under section 501(c)(4), section 5	01(c)(5)			
art III-A Complete if the organization is exempt under section 501(c)(4), section 5	01(c)(5)			
	01(c)(5)			
501(c)(6).	, , , , , , , , , , , , , , , , , , , ,	or sec	tion	
			Yes	No
Were substantially all (90% or more) dues received nondeductible by members?			163	140
Were substantially all (90% or more) dues received nondeductible by members?				
Did the organization make only in-house lobbying expenditures of \$2,000 or less?				<del></del>
Did the organization agree to carry over lobbying and political campaign activity expenditures from the pract III-B Complete if the organization is exempt under section 501(c)(4), section 5		3	tion	
answered "Yes."  Dues, assessments and similar amounts from members		1		
Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political				
expenses for which the section 527(f) tax was paid).				
a Current year		2a		
<b>b</b> Carryover from last year		2b		
<b>c</b> Total		2c		
Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues		. 3		
If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess				
if notices were sent and the amount of line 2c exceeds the amount of line 3, what portion of the excess				
does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and politic				
does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and politic expenditure next year?	cal	4		
does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and politic	cal	4 5		

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
2021

Open to Public Inspection

Name of the organization

CALIFORNIA ONLINE PUBLIC SCHOOLS

Employer identification number 51 – 0596749

Par		unds or Other S		ccounts. Complete if the
	organization answered "Yes" on Form 990, Part IV, line 6.	(a) Donor advise	d funds	(b) Funds and other accounts
1	Total number at end of year	(a) Bonor davise	a rando	(b) I dilab dila billo debedilis
2	Aggregate value of contributions to (during year)			
3	Aggregate value of grants from (during year)			
4	Aggregate value at end of year			
5	Did the organization inform all donors and donor advisors in writi	ng that the assets he	ld in donor advised fun	ds .
Ū	are the organization's property, subject to the organization's excl	~		
6	Did the organization inform all grantees, donors, and donor advis			
•	for charitable purposes and not for the benefit of the donor or do			
	impermissible private benefit?		•	
Par		zation answered "Ye	s" on Form 990, Part IV	
1	Purpose(s) of conservation easements held by the organization (		,	
	Preservation of land for public use (for example, recreation		Preservation of a hist	orically important land area
	Protection of natural habitat	, _	7	ified historic structure
	Preservation of open space			
2	Complete lines 2a through 2d if the organization held a qualified	conservation contrib	ution in the form of a co	inservation easement on the last
	day of the tax year.			Held at the End of the Tax Year
а	Total number of conservation easements			2a
b				2b
	Number of conservation easements on a certified historic structu			2c
	Number of conservation easements included in (c) acquired after			
	listed in the National Register	,		2d
3	Number of conservation easements modified, transferred, release			ization during the tax
	year >		, ,	•
4	Number of states where property subject to conservation easem	ent is located		
5	Does the organization have a written policy regarding the periodi		ion, handling of	
	violations, and enforcement of the conservation easements it hol	ds?		Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting, han			
	<b>&gt;</b>			
7	Amount of expenses incurred in monitoring, inspecting, handling	of violations, and en	forcing conservation ea	sements during the year
	<b>&gt;</b> \$			
8	Does each conservation easement reported on line 2(d) above sa	atisfy the requirement	s of section 170(h)(4)(B)	)(i)
	and section 170(h)(4)(B)(ii)?			Yes No
9	In Part XIII, describe how the organization reports conservation e	asements in its rever	nue and expense statem	nent and
	balance sheet, and include, if applicable, the text of the footnote	to the organization's	financial statements th	at describes the
_	organization's accounting for conservation easements.			
Par		•	asures, or Other S	Similar Assets.
	Complete if the organization answered "Yes" on Form 990	0, Part IV, line 8.		
1a	If the organization elected, as permitted under FASB ASC 958, n	ot to report in its reve	enue statement and bal	ance sheet works
	of art, historical treasures, or other similar assets held for public $\boldsymbol{\varepsilon}$	exhibition, education,	or research in furthera	nce of public
	service, provide in Part XIII the text of the footnote to its financial	statements that des	cribes these items.	
b	If the organization elected, as permitted under FASB ASC 958, to	o report in its revenue	statement and balance	e sheet works of
	art, historical treasures, or other similar assets held for public ext	nibition, education, or	research in furtherance	e of public service,
	provide the following amounts relating to these items:			
	(i) Revenue included on Form 990, Part VIII, line 1			
	(ii) Assets included in Form 990, Part X			
2	If the organization received or held works of art, historical treasure	res, or other similar a	ssets for financial gain,	provide
	the following amounts required to be reported under FASB $\ensuremath{ASC}$	958 relating to these	items:	
а	Revenue included on Form 990, Part VIII, line 1			
b	Assets included in Form 990, Part X			\$
	For Paperwork Reduction Act Notice, see the Instructions for			Schedule D (Form 990) 2021

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Sche <b>Par</b>		NIA ONLINE				er Simil			Page 2
3	Using the organization's acquisition, accession							(continu	<i>lea)</i>
Ü	collection items (check all that apply):	on, and other record	is, criccit	arry or tric i	ionowing that make	Sigrillioai	it use of its		
а	Public exhibition	(	d 🗀 ı	_oan or exc	hange program				
b	Scholarly research				mango program				
c	Preservation for future generations								
4	Provide a description of the organization's co	llections and explai	n how the	ev further th	ne organization's ex	empt puri	oose in Part	XIII.	
5	During the year, did the organization solicit or								
	to be sold to raise funds rather than to be ma							Yes	No
Par	t IV Escrow and Custodial Arrang								
	reported an amount on Form 990, Par			Ü			, ,	•	
1a	Is the organization an agent, trustee, custodia	an or other intermed	diary for c	ontribution	s or other assets no	t included	t		
	on Form 990, Part X?							Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII a								
								Amount	
С	Beginning balance					10	;		
	Additions during the year						1		
	Distributions during the year						,		
f	Ending balance					I	1		
2a	Did the organization include an amount on Fo	orm 990, Part X, line	21, for e	scrow or cu	ustodial account liab	oility?		Yes	☐ No
b	If "Yes," explain the arrangement in Part XIII.	Check here if the ex	xplanation	n has been	provided on Part XI	II			
Par	t V Endowment Funds. Complete it	f the organization ar	nswered '	'Yes" on Fo	orm 990, Part IV, line	e 10.			
		(a) Current year	<b>(b)</b> P	rior year	(c) Two years back	(d) Thre	e years back	(e) Four	years back
1a	Beginning of year balance								
b	Contributions								
С	Net investment earnings, gains, and losses								
d	Grants or scholarships								
	Other expenditures for facilities								
	and programs								
f	Administrative expenses								
	End of year balance								
2	Provide the estimated percentage of the curr	ent year end balanc	e (line 1g	, column (a)	)) held as:				
а	Board designated or quasi-endowment		%						
b	Permanent endowment	%							
С	Term endowment	%							
	The percentages on lines 2a, 2b, and 2c should	uld equal 100%.							
За	Are there endowment funds not in the posses	ssion of the organiza	ation that	are held ar	nd administered for	the organ	ization	_	
	by:							'	Yes No
	(i) Unrelated organizations							3a(i)	
	(ii) Related organizations							3a(ii)	
b	If "Yes" on line 3a(ii), are the related organization	tions listed as requi	red on Sc	hedule R?				3b	
4	Describe in Part XIII the intended uses of the		wment fu	ınds.					
Par	t VI Land, Buildings, and Equipm	ent.							
	Complete if the organization answered	d "Yes" on Form 990	0, Part IV	, line 11a. S	See Form 990, Part	K, line 10.			
	Description of property	(a) Cost or o	other	(b) Cost	or other (c)	Accumula	ated	(d) Book	value
		basis (investi	ment)	basis	(other)	lepreciation	on		
1a	Land								
	Buildings								
С	Leasehold improvements								
d	Equipment	32,	522.			8,	311.	24	,211.
	Other								
Total	. Add lines 1a through 1e. (Column (d) must ed	gual Form 990. Part	X. colum	n (B). line 1	0c.)		▶	24	,211.

Schedule D (Form 990) 2021

Part VII Investments - Other Securities.	A ONLINE PUBLIC		51-0596749 Page 3
Complete if the organization answered "Ye  (a) Description of security or category (including name of security)			: Cost or end-of-year market value
(1) Financial derivatives		(e) morroa or valuation	. Cook of one of your market value
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E) (F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)			
Part VIII Investments - Program Related.			
Complete if the organization answered "Ye			
(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)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)  Part IX Other Assets.			
Complete if the organization answered "Ye		e 11d. See Form 990, Part X, li	
	(a) Description		(b) Book value
			<u> </u>
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
<u>(9)</u>			
Total. (Column (b) must equal Form 990, Part X, col. (B)  Part X Other Liabilities.	<u>line 15.)</u>		<b>&gt;</b>
Complete if the organization answered "Ye	es" on Form 990. Part IV. line	e 11e or 11f. See Form 990. Pa	art X. line 25.
1. (a) Description of liability	,,,,,,,,,		(b) Book value
(1) Federal income taxes			
(2) DEFERRED RENT			41,840.
(3)			
(4)			
(5)			
<u>(6)</u>			
<u>(7)</u>			
(9) Total. (Column (b) must equal Form 990. Part X. col. (B)	line 25 )		41,840.
2. Liability for uncertain tax positions. In Part XIII, prov	,		• •
organization's liability for uncertain tax positions un			

Schedule D (Form 990) 2021

	edule D (Form 990) 2021 CALIFORNIA ONLINE PUBLI			0596749 Page <b>4</b>
Par	t XI Reconciliation of Revenue per Audited Financial Sta		e per Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, li	ne 12a.		00 645 360
1			1	88,645,360.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	1 1		
	Net unrealized gains (losses) on investments			
	Donated services and use of facilities			
	Recoveries of prior year grants			
	Other (Describe in Part XIII.)	2d		
е	Add lines 2a through 2d			0.
3	Subtract line 2e from line 1		3	88,645,360.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	1 1		
	Investment expenses not included on Form 990, Part VIII, line 7b			
b	Other (Describe in Part XIII.)	4b		
С	Add lines <b>4a</b> and <b>4b</b>			0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I, line 12	<u>,)                                    </u>	5	88,645,360.
Pai	rt XII Reconciliation of Expenses per Audited Financial St		ses per Retur	n.
	Complete if the organization answered "Yes" on Form 990, Part IV, li			00 000 100
1	Total expenses and losses per audited financial statements		1	80,090,186.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	1 1		
	Donated services and use of facilities			
	Prior year adjustments	I I		
С	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		_
е	Add lines 2a through 2d		2e	0.
3	Subtract line 2e from line 1		3	80,090,186.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	1 1		
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		_
С	Add lines <b>4a</b> and <b>4b</b>		4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 1	(8.)	5	80,090,186.
Paı	rt XIII Supplemental Information.			
rovi	ide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and	4; Part IV, lines 1b and 2b; P	art V, line 4; Part	X, line 2; Part XI,
nes	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide a	ny additional information.		

#### PART X, LINE 2:

THE ORGANIZATION 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 ORGANIZATION IS SUBJECT TO INCOME TAX ON NET INCOME THAT

IS DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO THE EXEMPT

PURPOSES. THE ORGANIZATION FILES AN EXEMPT SCHOOL RETURN AND APPLICABLE

UNRELATED BUSINESS INCOME TAX RETURN IN THE US FEDERAL JURISDICTION AND

Schedule D (Form 990) 2021

WITH THE CALIFORNIA FRANCHISE TAX BOARD.

Schedule D	(Form 990) 2021 Supplemental Inform	CALIFORNIA	ONLINE	PUBLIC	SCHOOLS	51-0596749	Page 5
Part XIII	Supplemental Inform	mation (continued)					
-							
_							

**SCHEDULE E** 

(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

## **Schools**

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public Inspection

CALIFORNIA ONLINE PUBLIC SCHOOLS

Employer identification number 51-0596749

			YES	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?	1	X	L
	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures,			
	catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	L
	Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet			l
	homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the			l
	homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the			l
	registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general			
	community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II  THE SCHOOL PUBLICIZES ITS POLICY ON ITS WEBSITE.	3	Х	
	Does the organization maintain the following?			
1	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Х	Ι
)		4b		I
;	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing			I
	with student admissions, programs, and scholarships?	4c	Х	
4	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	X	Τ
u	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL			
u	If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to:			
3	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to:  Students' rights or privileges?	5a		
3	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to:  Students' rights or privileges?  Admissions policies?	5b		
1 0 0	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to:  Students' rights or privileges?  Admissions policies?  Employment of faculty or administrative staff?	5b 5c		
a 0 0 1	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to:  Students' rights or privileges?  Admissions policies?  Employment of faculty or administrative staff?  Scholarships or other financial assistance?	5b 5c 5d		
a b c d	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to: Students' rights or privileges? Admissions policies?  Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies?	5b 5c 5d 5e		
a b c d	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to: Students' rights or privileges? Admissions policies?  Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies? Use of facilities?	5b 5c 5d 5e 5f		
a b c d e f g	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to:  Students' rights or privileges?  Admissions policies?  Employment of faculty or administrative staff?  Scholarships or other financial assistance?  Educational policies?  Use of facilities?  Athletic programs?	5b 5c 5d 5e 5f 5g		
a b c d e f	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to:  Students' rights or privileges?  Admissions policies?  Employment of faculty or administrative staff?  Scholarships or other financial assistance?  Educational policies?  Use of facilities?  Athletic programs?  Other extracurricular activities?	5b 5c 5d 5e 5f		
a o c d	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to:  Students' rights or privileges?  Admissions policies?  Employment of faculty or administrative staff?  Scholarships or other financial assistance?  Educational policies?  Use of facilities?  Athletic programs?	5b 5c 5d 5e 5f 5g		
a b c d e f	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to:  Students' rights or privileges?  Admissions policies?  Employment of faculty or administrative staff?  Scholarships or other financial assistance?  Educational policies?  Use of facilities?  Athletic programs?  Other extracurricular activities?	5b 5c 5d 5e 5f 5g		
a c d e f g	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to:  Students' rights or privileges?  Admissions policies?  Employment of faculty or administrative staff?  Scholarships or other financial assistance?  Educational policies?  Use of facilities?  Athletic programs?  Other extracurricular activities?	5b 5c 5d 5e 5f 5g	X	
a o c d e f e n	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to: Students' rights or privileges? Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies? Use of facilities? Athletic programs? Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.  Does the organization receive any financial aid or assistance from a governmental agency?	5b 5c 5d 5e 5f 5g 5h	X	
a b c d e f g	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to:  Students' rights or privileges?  Admissions policies?  Employment of faculty or administrative staff?  Scholarships or other financial assistance?  Educational policies?  Use of facilities?  Athletic programs?  Other extracurricular activities?  If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.	5b 5c 5d 5e 5f 5g 5h	X	
a b c d e f g h	If you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Does the organization discriminate by race in any way with respect to: Students' rights or privileges? Admissions policies? Employment of faculty or administrative staff? Scholarships or other financial assistance? Educational policies? Use of facilities? Athletic programs? Other extracurricular activities? If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.  Does the organization receive any financial aid or assistance from a governmental agency? Has the organization's right to such aid ever been revoked or suspended?	5b 5c 5d 5e 5f 5g 5h	X	

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

Schedule E (Form 990) 2021

Schedule E (Form 990) 2021 CALIFORNIA ONLINE PUBLIC SCHOOLS	51-0596749	Page 2
Part II Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, a	as	
applicable. Also provide any other additional information.		
LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:		
CALLEGRALA ONLINE DIDLIC COUOCIC ADE CHARMED COUOCIC DRINGID	YIIA EHMDED	DV
CALIFORNIA ONLINE PUBLIC SCHOOLS ARE CHARTER SCHOOLS PRINCIP.	ALLI FUNDED	ъі
CALIFORNIA AND FEDERAL MONIES RECEIVED THROUGH THE CALIFORNIA	A DEPARTMENT	<u>:</u>
OF EDUCATION.		

132062 10-18-21 Schedule E (Form 990) 2021

## SCHEDULE J (Form 990)

**Compensation Information** 

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ► Attach to Form 990.
 ► Go to www.irs.gov/Form990 for instructions and the latest information.

2021

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service

Name of the organization

Department of the Treasury

CALIFORNIA ONLINE PUBLIC SCHOOLS

Questions Regarding Compensation

Employer identification number 51-0596749

			Yes	No			
<b>1</b> a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,						
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.						
	First-class or charter travel Housing allowance or residence for personal use						
	Travel for companions Payments for business use of personal residence						
	Tax indemnification and gross-up payments  Health or social club dues or initiation fees						
	Discretionary spending account Personal services (such as maid, chauffeur, chef)						
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or						
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b					
2							
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?						
	, , , , , , , , , , , , , , , , , , , ,						
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's						
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to						
	establish compensation of the CEO/Executive Director, but explain in Part III.						
	Compensation committee X Written employment contract						
	Independent compensation consultant  X Compensation survey or study						
	Form 990 of other organizations  X Approval by the board or compensation committee						
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing						
	organization or a related organization:						
а	Receive a severance payment or change-of-control payment?	4a		Х			
	b Participate in or receive payment from a supplemental nonqualified retirement plan?						
	Participate in or receive payment from an equity-based compensation arrangement?	4b 4c		X			
_	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.						
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.						
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation						
	contingent on the revenues of:						
а	The organization?	5a		X			
b	Any related organization?	5b		Х			
	If "Yes" on line 5a or 5b, describe in Part III.						
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation						
	contingent on the net earnings of:						
	The organization?	6a		X			
b	Any related organization?	6b		Х			
	If "Yes" on line 6a or 6b, describe in Part III.						
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments			Х			
	not described on lines 5 and 6? If "Yes," describe in Part III						
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the						
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		Х			
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in						
	Regulations section 53.4958-6(c)?	9					

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

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred (D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)	
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) DR. RICHARD SAVAGE	(i)	202,921.	0.	0.	34,334.	49,716.	286,971.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DR. RICHIE ROMERO	(i)	166,745.	0.	0.	28,213.	40,853.	235,811.	0.
DUTY SUPERINTENDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) KARA MANNIX	(i)	154,455.	0.	0.	26,134.	37,841.	218,430.	0.
PRINCIPAL	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) HEATHER TAMAYO	(i)	143,626.	0.	0.	24,301.	35,188.		0.
PRINCIPAL	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) DR. FRANCES SASSIN	(i)	144,909.	0.	0.	8,984.	35,503.	189,396.	0.
DIRECTOR OF BUSINESS SERVICES	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) LESLIE DOMBEK	(i)	117,419.	0.	0.	19,867.	28,768.		0.
ASSISTANT PRINCIPAL	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Sched	dule J (Form 990) 2021 CAL	IFORNIA ONLINE PUBLIC SCHOOLS	51-0596749	Page 3
Part	III Supplemental Information			
Provid	de the information, explanation, or descr	iptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for F	Part II. Also complete this part for any additional information.	

SCHEDULE O (Form 990)

Department of the Treasury

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or Form 990-EZ.

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

2021
Open to Public Inspection

OMB No. 1545-0047

Internal Revenue Service

Name of the organization

CALIFORNIA ONLINE PUBLIC SCHOOLS

Employer identification number 51 - 0596749

CALIFORNIA ONDINE TODDIC SCHOOLS 31 0370747
FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
THE HIGHEST PERFORMANCE STANDARDS.
FORM 990, PART VI, SECTION A, LINE 7A:
THE AUTHORIZING DISTRICTS HAVE THE RIGHT TO APPOINT A DISTRICT
REPRESENTATIVE TO THE BOARD; HOWEVER, THIS RIGHT HAS NOT BEEN EXERCISED.
FORM 990, PART VI, SECTION A, LINE 8B:
THERE ARE NO COMMITTEES THAT HAVE THE AUTHORITY TO ACT ON BEHALF OF THE
BOARD.
FORM 990, PART VI, SECTION B, LINE 11B:
THE FORM 990 IS PREPARED BY THE ORGANIZATION'S OUTSIDE PUBLIC ACCOUNTING
FIRM BASED ON INFORMATION PROVIDED BY MANAGEMENT. ONCE A DRAFT OF THE
RETURN IS AVAILABLE, IT IS REVIEWED BY MANAGEMENT WITH ANY CHANGES OR
REVISIONS INCORPROATED INTO THE FILING. THE REVISED RETURN IS THEN REVIEWED
BY THE BOARD.
FORM 990, PART VI, SECTION B, LINE 12C:
ALL DESIGNATED FILERS SUBMIT A FORM 700 ANNUALLY TO THE SCHOOL FILING
OFFICER. THE FORMS ARE ALSO SUBMITTED TO THE FAIR POLITICAL PRACTICES
COMMISSION, WHICH IS THE CODE REVIEWING BODY. FORM 700'S ARE AVAILABLE TO
THE PUBLIC UPON REQUEST.

FORM 990, PART VI, SECTION B, LINE 15A:

PRIOR TO APPROVAL OF ANNUAL SALARY FOR THE EXECUTIVE DIRECTOR (IF SALARY IS

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

Schedule O (Form 990) 2021

132211 11-11-21

Schedule O (Form 990) 2021	Page <b>2</b>
Name of the organization  CALIFORNIA ONLINE PUBLIC SCHOOLS	Employer identification number 51-0596749
BEING CHANGED) A REVIEW OF COMPARABLE SALARIES IN THE AREA	IS PREPARED AND
SUBMITTED FOR REVIEW TO THE BOARD MEMBERS, WHO THEN REVIEW	, DISCUSS AND
APPROVE THE EXECUTIVE DIRECTOR'S COMPENSATION PACKAGE DURI	NG A PUBLICLY
NOTICED MEETING.	
FORM 990, PART VI, SECTION C, LINE 19:	
SINCE THE CORPORATION IS A PUBLIC AGENCY, ALL GOVERNING DO	CUMENTS, BOARD
POLICIES, MEETING MINUTES, AGENDAS, MEETING PACKAGES OF BA	CKUP MATERIALS,
ETC, ARE PUBLIC RECORDS AND AN ELECTRONIC COPY OF EACH IS	KEPT AS WELL.
THERE IS A PUBLIC RECORDS POLICY (POLICY AVAILABLE UPON RE	QUEST) REGARDING
HOW TO AND FROM WHOM TO MAKE A REQUEST OF THESE DOCUMENTS.	
FORM 990, PART IX, LINE 11G, OTHER FEES:	
OTHER FEES FOR SERVICES:	
PROGRAM SERVICE EXPENSES	1,106,654.
MANAGEMENT AND GENERAL EXPENSES	330,261.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,436,915.
SPECIAL EDUCATION SERVICES:	
PROGRAM SERVICE EXPENSES	7,677,083.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	7,677,083.
TECHNICAL SUPPORT AND REPAIRS SERVICES:	
PROGRAM SERVICE EXPENSES	1,151,250.
MANAGEMENT AND GENERAL EXPENSES	0.
132212 11-11-21 3.5	Schedule O (Form 990) 2021

Schedule O (Form 990) 2021	Page 2
Name of the organization  CALIFORNIA ONLINE PUBLIC SCHOOLS	Employer identification number 51-0596749
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,151,250.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	10,265,248.
FORM 990, PART XII, LINE 2C:	
THIS PROCESS HAS NOT CHANGED FROM PRIOR YEAR.	

Schedule O (Form 990) 2021



CliftonLarsonAllen LLP CLAconnect.com

# FOR YEAR ENDED JUNE 30, 2022

TAXABLE YEAR **2021** 

# California Exempt Organization Annual Information Return

128941	12-29-2
FORM	Λ

199

റം	landar Vaar	2021 or fiscal year begin	uning (mm/dd/\\\\\\\	07/01/2	021	, and ending (m	m/dd/\v\	W)	0.6	/30/2022	)	
		2021 or fiscal year begin	ining (min/du/yyyy)	07/01/2	021	, and chang (ii		ifornia corp				
	p g-											
C	ALTEO	RNTA ONLINE	PUBLIC SCHO	OUT				2595	016			
		nation. See instructions.	TODDIO BOIL	7015			FE		<u> </u>			
								51-0	596	749		
Stre	eet address (s	suite or room)						PMB no.				
3	3272	VALLE RD										
City						5	State	ZIP code				
S	AN JU	AN CAPISTRAI	NO				CA	9267	5			
_	eign country r			Foreign province/state	/county	•		Foreign p	ostal co	de		
A	First retur	rn		Yes X No	I Did the	organization have	any chan	ges to its	guideli	ines		
В	Amended	l return	•	Yes X No		orted to the FTB? S					es X	No
C	IRC Secti	on 4947(a)(1) trust		Yes X No	J If exen	npt under R&TC Se	ction 237	01d, has t	he org	anization		
D	Final info	rmation return?			engage	ed in political activit	ies? See i	instructio	ns	•X	'es 🔲	No
	•	Dissolved Surrende	ered (Withdrawn) Me	erged/Reorganized	K Is the	organization exemp	t under R	&TC Sect	ion 23	701g? ● 🔙 Y	res X	No
		(mm/dd/yyyy) •			If "Yes	enter the gross re"	ceipts fro	m nonme	mber s	sources \$		
Ε			Cash (2) X Accrual		L Is the	organization a limite	ed liability	company	/ <b>?</b>	• 🔲 Y	res X	No
F			ot (2) ● 990PF (3) ●	Sch H ( 990)		e organization file Fo						
	. ,	Other 990 series	_			taxable income?					res X	No
G			ons •									
Н		ganization in a group exer		Yes X No		dited in a prior year				····· =.	res X	
	If "Yes," w	vhat is the parent's name?	?			ral Form 1023/1024				Y	res X	No
					Date fi	led with IRS						
一	Part I C	'omniata Dart I uniace no	ot required to file this forr	m. See General Info	rmation B	and C					-	
÷	1		eipts from other sources.					•	1	31	L,832	Too
			sessments from members	1 66:11: 1				_	2		.,052	00
			ns, gifts, grants, and simila						3	88,613	3.528	
			ts for filing requirement te						- 0	00,020	,,520	100
- 1	Receipts		<b>completed</b> . If the result is		-	al Information B		•	4	88,645	,360	T <sub>00</sub>
	and		j			5		00		,	, , , , ,	100
P	Revenues		s, and sales expenses of a			6		00				
		<b>7</b> Total costs. Add lir	· ·					•	7			00
_		8 Total gross income	e. Subtract line 7 from line						8	88,645		
_		9 Total expenses and	d disbursements. From Si	de 2, Part II, line 18				•	9	80,096		
	xpenses	10 Excess of receipts	over expenses and disbur	rsements. Subtract I					10	8,549	0,031	00
		11 Total payments						•	11			00
		12 Use tax. See Gener							12			00
		1	. If line 11 is more than lir	,				•	13			00
F	iling Fee		line 12 is more than line		from line 1	2		······· •	14			00
			est. See General Informat						15			00
_		16 Balance due. Add	line 12 and line 15. Then declare that I have examined the	subtract line 11 from	m the resu	thedules and statement	s, and to th	e best of m	16 v knowle	edge and belief.		00
Sig	on I	it is true, correct, and comple	line 12 and line 15. Then declare that I have examined the tet. Declaration of preparer (other bocusigned by:	ner than taxpayer) is bas	ed on all info	rmation of which prepa	rer has any	knowledge		9,		
He		Signature _	Elaine Pauliel		Title		Date	/2023		Telephone		
		of officer	F48CD3E2830C4EB	L .		PRESIDE		-		PTIN		
		Preparer's <b>ME</b> T					Check			_	) E	
р.		Preparer's MEI-L	T HOWNG			04/28/23	seit-en	nployed	•	<b>P023837</b> 3  ● Firm's FEIN	13	
Pa		Firm's name (or yours, CT.TFT)	ONLARSONALLI	TN T.T.D						41-07467	7/10	
	eparer's e Only	if self-	EAST ROUTE (							● Telephone	<u> </u>	
υS	Colliy	and address	ORA, CA 9174							(626) 85	57-73	იი
_			s return with the preparer		instruction	S		• X	Yes	No No	. , , 5	

022 3651214 Form 199 2021 **Side 1** 

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.

128951	01-1	19-25

		1	Gross sales or receipts from all	business	activities. See instru	ıctions			•	1		00
		2	Interest						•	2		17,161 00
			Dividends							3		00
Receip	ots	4	Gross rents							4		00
from		5	Gross royalties							5	$oxed{oxed}$	00
Other		6	Gross amount received from sal	e of asset	s (See instructions)				•	6	<u> </u>	00
Source	es	7	Other income					SEE STA	TEMENT 1	7	ــــــ	14,671 00
		8	Total gross sales or receipts fro	m other s	ources. Add line 1 t	hrough	line 7.	Enter here and o	n Side 1, Part I, line 1	8	+	31,832 00
		9	Contributions, gifts, grants, and							9	+	00
		10	Disbursements to or for membe	rs				200 201		10		00
		11	Compensation of officers, direct	ors, and t	rustees			SEE STA	TEMENT 2	11		268,466 00
_		12	Other salaries and wages							12		24,806,119 00
Expens	ses	13	Interest							13		601,512 00
and		14	Taxes							14	+	655,170 00
Disbur			Rents	inotruotio						16	1 -	8,311 00
ments		16 17	Depreciation and depletion (See Other expenses and disburseme	nte	ກາຣ)			SEE STA	темемт 3	17		$\frac{3,311}{53,756,751}$
			Total expenses and disburseme	nte Addi	ine 0 through line 1		horo a	nd on Side 1 Da	rt I line 0	18		$\frac{30,730,731}{30,096,329}$
Sche	edul			iits. Auu i	Beginning of					nd of ta		
Assets	<b></b>				(a)			(b)	(c)			(d)
1 Ca	ash				· ·			605,049	, ,		•	24,491,691
2 Ne			s receivable					-			•	
			ceivable								•	
											•	
			state government obligations								•	
<b>6</b> In	vestm	ents	in other bonds								•	
<b>7</b> In	vestm	nents	in stock								•	
8 M	ortga	ge loa	ans								•	
			ments		20 500				2.0		•	
10 a	Depr	eciab	le assets	,	32,522	\		06 250	32,			0.4 0.1.1
			mulated depreciation	(	6,143	)		26,379	( 8,3	<u> </u>		24,211
11 La	and .						1 [	020 277			•	12 004 001
			STMT 4			-	10,	030,277 661,705			•	13,904,081 38,419,983
			et worth				J <u> </u>	001,703				30,419,903
							24	202,227			•	21,636,561
			yable s, gifts, or grants payable				<u>24,</u>	202,227			•	21,030,301
			otes payable								•	
			ayable								•	
<b>18</b> 01	ther li	abiliti	es STMT 5				2,	293,830				2,062,600
<b>19</b> Ca	apital	stock	or principal fund					-			•	
			tal surplus. Attach reconciliation								•	
<b>21</b> Re	etaine	d ear	nings or income fund				6,	165,648			•	14,720,822
			ies and net worth			_	<u>32,</u>	661,705				38,419,983
Sche	edul	e M					0 10 0	olumn (d) io loo	a than \$50,000			
4 81	ot inc		Do not complete this sche					, ,,	on books this year			
			per books	·····	0,549,	031	1		•	ulo	•	
			me tax pital losses over capital gains		· •		1		is return. Attach sched s return not charged	uie		
			recorded on books this year.	····· 📙			1	against book inco	-			
			dule	•			1		ille tills year.		•	
			corded on books this year not	·····				Fotal. Add line 7 a				
			this return. Attach schedule	•			1	Net income per re				
			ne 1 through line 5		8,549,	031		-	om line 6	<u></u>		8,549,031
	_											

CA 199	OTHER INCOME	STATEMENT 1
DESCRIPTION		AMOUNT
MISC REVENUE		14,671.
TOTAL TO FORM 199, PART II, I	LINE 7	14,671.

CA 199 COMPENSATION OF OFFICERS	, DIRECTORS AND TRUSTEES	STATEMENT 2
NAME AND ADDRESS	TITLE AND AVERAGE HRS WORKED/WK	COMPENSATION
DR. RICHARD SAVAGE 33272 VALLE RD SAN JUAN CAPISTRANO, CA 92675	EXECUTIVE DIRECTOR 40.00	150,515.
LACHELLE CARTER 33272 VALLE RD SAN JUAN CAPISTRANO, CA 92675	CFO 40.00	117,951.
ELAINE PALVICH 33272 VALLE RD SAN JUAN CAPISTRANO, CA 92675	PRESIDENT 1.00	0.
DIANA RIVAS 33272 VALLE RD SAN JUAN CAPISTRANO, CA 92675	VICE PRESIDENT 1.00	0.
MICHAEL K. HENJUM 33272 VALLE RD SAN JUAN CAPISTRANO, CA 92675	TREASURER 1.00	0.
ADAM PULSIPHER 33272 VALLE RD SAN JUAN CAPISTRANO, CA 92675	SECRETARY 1.00	0.
PAUL HEDRICK 33272 VALLE RD SAN JUAN CAPISTRANO, CA 92675	MEMBER 1.00	0.
BROOKE WATKINS 33272 VALLE RD SAN JUAN CAPISTRANO, CA 92675	MEMBER 1.00	0.
DAVID SOUZA 33272 VALLE RD SAN JUAN CAPISTRANO, CA 92675	MEMBER 1.00	0.
TOTAL TO FORM 199, PART II, LINE 11		268,466.

CA 199 OTHER EXPENS	SES	STATEMENT 3
DESCRIPTION		AMOUNT
INSTRUCTIONAL MATERIALS OVERSIGHT SERVICES NON-PAYROLL RELATED TAX OTHER EXPENSES PENSION PLAN CONTRIBUTIONS OTHER EMPLOYEE BENEFITS MANAGEMENT FEES LEGAL FEES ACCOUNTING FEES OTHER PROFESSIONAL FEES ADVERTISING AND PROMOTION OFFICE EXPENSES INFORMATION TECHNOLOGY TRAVEL CONFERENCES AND CONVENTIONS INSURANCE		11,559,480. 755,467. 500,050. 262,120. 4,333,651. 6,139,287. 5,755,990. 221,079. 1,653,614. 10,265,248. 1,435,427. 642,650. 8,949,690. 824,031. 447,283. 11,684.
TOTAL TO FORM 199, PART II, LINE 17		53,756,751.
CA 199 OTHER ASSET	rs	STATEMENT 4
DESCRIPTION	BEG. OF YEAR	END OF YEAR
PLEDGES AND GRANTS RECEIVABLE PREPAID EXPENSES AND DEFERRED CHARGES LONG TERM DEPOSITS	14,796,040. 213,850. 20,387.	13,488,991. 394,703. 20,387.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	15,030,277.	13,904,081.
CA 199 OTHER LIABILI	TIES	STATEMENT 5
DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEFERRED REVENUE	41,840. 2,251,990.	41,840. 2,020,760.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	2,293,830.	2,062,600.

51-0596749

CA 199 FUND E	BALANCES	STATEMENT 6
DESCRIPTION	BEG. OF YEAR	END OF YEAR
NET ASSETS WITHOUT DONOR RESTRICTIONS	6,165,648.	14,720,822.
TOTAL TO FORM 199, SCHEDULE L, LINE 21	6,165,648.	14,720,822.

TAXABLE YEAR

# Political or Legislative Activities by Section 23701d Organizations

129181 10-28-21 CALIFORNIA FORM

3509

	<u> </u>				
	r year 2021 or fiscal year beginning (mm/dd/yyyy)	07/01/2021	and ending (mm/dd/y	<sub>(yyy)</sub> <u>06/30/2022</u> .	<u></u>
	orm 199. FTB 199N filers see instructions.  /Organization name			California corporation	number
-	RNIA ONLINE PUBLIC SCHOOLS	2595016			
	ess (suite, room, or PMB no.)			FEIN	
	VALLE RD	0	710 1	51-0596749	
City <b>SAN J</b> U.	AN CAPISTRANO	State CA	ZIP code 92675		
	Political Activities	0	, , , ,		
Complete if	the organization supported or opposed a candidate	e for public office. See	instructions.		
1 Has the	organization participated or intervened in any politi describe the activities. Provide a summary of any p	cal campaign on beha	ulf of any elective publi	ic office candidate? 1 Ye	s X No
formed to If "Yes,"	organization contributed funds to support or opposito support or oppose a public office candidate? describe the activities. Include the name of the indigunt paid, and date of contribution.			<b>2</b> Ye	s X No
Complete if 3 Has the federal F	egislative Activities  the organization attempted to influence legislation. organization attempted to influence any national, s  Form 5768, Election/Revocation of Election by an E	ligible Section 501(c)(		ke Expenditures To	
If "Yes,"	e Legislation? SEE STATEMENT 8 See instructions. STATEMENT 7			3 X Ye	s No
If "Yes," organiza	organization, during the 2021 taxable year, filed a fattach a copy of federal Form 5768 filed with the lation's need to file an election for state purposes. go to question 4b and see instructions.				s X No
Note: Th	organization filed a federal Form 5768 in a prior yeanle organization <b>cannot</b> make this election if it is a cated organization.			<b>4b</b> ☐ Ye private foundation, or	s X No
Furnish the	following financial information for the taxable year:				
5 Exempt	Purpose Expenditures				1
	al amount paid or incurred to accomplish the charita	able, educational, relig	ious, etc. purpose	5	00
-	ng Expenditures amount expended for the purpose of influencing legislatio	on through communicatio	ın with anv memher or er	mplovee	
	lative body or any government official or employee who m	-	-		00
	Roots Expenditures	-			
	ount expended to influence any legislation through	· · · · · · · · · · · · · · · · · · ·	•	•	
segmen	t of it			7	00
•					

022 8311214 FTB 3509 2021

CA 3509 STATEMENT 7

SCHOOL STAFF MEMBERS ON OCCASION WRITE EMAILS OR LETTERS, SIGN PETITIONS, OR MAKE BRIEF VERBAL REQUESTS OF MEMBERS OF THE LEGISLATURE AND/OR SEND INFORMATION TO MEMBERS OF THE SCHOOL COMMUNITY REGARDING PENDING LEGISLATION THAT MIGHT AFFECT CHARTER SCHOOLS IN CALIFORNIA.

<b>51</b> _	n	59	ء د	7	1	۵
2 T =	u	י כו	<i>1</i> 0	) /	4	9

CALIFORNIA	ONLINE	PUBLIC	SCHOOLS

	<del></del>	
CA 3509	LINE 3 - EXPENDITURE SCHEDULE	STATEMENT 8
ITEM		EXPENSE
•	LEGISLATORS, OR THE PUBLIC EGISLATORS, STAFFS, OFFICIALS, OR A	7,497.
LEGISLATIVE BODY	DOIDHAIDKO, BIAIID, OILICIADD, OK A	7,498.

022 DO NOT MAIL THIS FORM TO THE FTB Date Accepted TAXABLE YEAR **FORM** California e-file Return Authorization for 8453-EO 2021 **Exempt Organizations** Exempt Organization name Identifying number 51-0596749 CALIFORNIA ONLINE PUBLIC SCHOOLS <u>Electronic Return Information</u> (whole dollars only) 88,645,360 Total gross receipts (Form 199, line 4) 88,645, Total gross income (Form 199, line 8) 80,096,32 Total expenses and disbursements (Form 199, line 9) Part II Settle Your Account Electronically for Taxable Year 2021 Electronic funds withdrawal 4a Amount 4b Withdrawal date (mm/dd/yyyy) Part III Banking Information (Have you verified the exempt organization's banking information?) 5 Routing number Checking Savings 6 Account number 7 Type of account: 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 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 2021 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. /3/2023 Elaine Pavlid Sign BOARD PRESIDENT Here nature of officer F48CD3E2830C4EB. Declaration of Electronic Return Originator (ERO) and Paid Preparer. Part V 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, 2021 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. Date ERO's PTIN Check if Check ERO's also paid if self-**ERO** MEI-LI HUANG P02383735 preparer employed Must Firm's name (or yours CLIFTONLARSONALLEN Firm's FEIN 41-0746749 if self-employed) Sign 2210 EAST ROUTE 66 and address GLENDORA, ZIP code 91740 CA Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge. Paid Paid Paid preparer's PTIN preparer's signature

FTB 8453-EO 2021

Preparer

Must

Sign

Firm's name (or yours

if self-employed)

and address



CliftonLarsonAllen LLP CLAconnect.com

April 28, 2023

CALIFORNIA ONLINE PUBLIC SCHOOLS 33272 VALLE RD SAN JUAN CAPISTRANO, CA 92675

#### CALIFORNIA ONLINE PUBLIC SCHOOLS:

Enclosed is the organization's 2021 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-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Please return Form 8879-TE to us as soon as possible, but no later than by May 15, 2023 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.

DocuSign Envelope ID: BFB81C5B-831F-416B-AA07-82A78D389244

Sincerely,

CliftonLarsonAllen LLP

Department of the Treasury Internal Revenue Service

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

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

OMB No. 1545-0047

▶ Do not enter social security numbers on this form as it may be made public. ► Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A I	For the	2021 calendar year, or tax year beginning $$	ending J	<u>UN 30, 2022</u>			
	Check if applicable	C Name of organization		D Employer identifie	cation number		
	Addres						
	□Name □change □Initial	<u> </u>		51-05967			
	return _Final _return/	Number and street (or P.0. box if mail is not delivered to street address)  33272 VALLE RD	E Telephone number 949-461-	1667			
	termin- ated	, , , , , , , , , , , , , , , , , , , ,		<b>G</b> Gross receipts \$ 88,645,360.			
Ļ	Amend return Applica	SAN JUAN CAPISIRANO, CA 92075		H(a) Is this a group re			
L	tion pendin	F Name and address of principal officer. BUATNE TAVELCII		for subordinates	—		
_	Γον ονο	mpt status:	r 527	H(b) Are all subordinates in	cluded? <b>Yes Mo</b> list. See instructions		
		e: CALIFORNIACONNECTIONSACADEMY • COM	JET JET	H(c) Group exemptio			
		organization: X Corporation	L Year		State of legal domicile: CA		
		Summary	1 = 100.		- otato or rogar dormono,		
_	1	Briefly describe the organization's mission or most significant activities: ${ t TO  ext{ }OF  ext{ }}$					
Governance	:	LEARNING APPROACH TO ACHIEVE POTENTIAL AND	HIGH	PERFORMANC	E		
rne	2 (	Check this box 🕨 🔛 if the organization discontinued its operations or dispose	ed of more	1 1			
ŏ	3			3	6		
	1 ' '	Number of independent voting members of the governing body (Part VI, line 1b)			6		
Activities &		Total number of individuals employed in calendar year 2021 (Part V, line 2a)			446 517		
ţi		Total number of volunteers (estimate if necessary)			0.		
ĄĊ		Total unrelated business revenue from Part VIII, column (C), line 12  Net unrelated business taxable income from Form 990-T, Part I, line 11			0.		
_	В	Net differed business taxable filcome from Form 990-1, Fart i, life 11		Prior Year	Current Year		
	8	Contributions and grants (Part VIII, line 1h)		70,258,091.	88,613,528.		
Revenue	9 1	Program service revenue (Part VIII, line 2g)		0.	0.		
Ş.	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		31,920.	17,161.		
ĕ	11 (	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		13,958.	14,671.		
	1	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		70,303,969.	88,645,360.		
		Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.		
S	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		31,799,325.	36,149,035.		
Expenses	16a I	Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.		
xbe	. b	<del></del>	0.				
Ш	'' '	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		33,432,462.	43,941,151.		
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		65,231,787.	80,090,186.		
	19	Revenue less expenses. Subtract line 18 from line 12		5,072,182.	8,555,174.		
Net Assets or		Tabel assists (Dark V. Para 40)	Ве	ginning of Current Year 32,661,705.	End of Year 38,419,983.		
SSE	20	Total assets (Part X, line 16)  Total liabilities (Part X, line 26)		26,496,057.	23,699,161.		
let /	21	Net assets or fund balances. Subtract line 21 from line 20		6,165,648.	14,720,822.		
	art II	Signature Block		0/103/0101	11//20/0220		
Und	er penal	ties of perjury, I declare that I have examined this return, including accompanying schedules a	and stateme	ents, and to the best of my	knowledge and belief, it is		
		t, and complete. Declaration of preparer (other than officer) is based on all information of which			,		
		Plaine Paulich		5/	′3/2023		
Sig	n	Signature of officer SE2830C4EB		Date			
Her	- 1	ELAINE PAVLICH, BOARD PRESIDENT					
		Type or print name and title					
		Print/Type preparer's name Preparer's signature		Date Check C	PTIN		
Paid	. I	MEI-LI HUANG MEI-LI HUANG	[0	4/28/23 self-employ			
	parer	Firm's name CLIFTONLARSONALLEN LLP		Firm's EIN ▶	41-0746749		
Use	Only	Firm's address 2210 EAST ROUTE 66		D 16	26/ 057 7200		
NA -		GLENDORA, CA 91740		Phone no. (6			
May	y tne IH	S discuss this return with the preparer shown above? See instructions			X Yes No		

Form	990 (2021) CALIFORNIA ONLINE PUBLIC SCHOOLS	51-0596749	Page 2
	t III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		X
_	•		22
1	Briefly describe the organization's mission:		
	CALIFORNIA CONNECTIONS ACADEMY SCHOOL'S MISSION IS TO EL		
	EMPOWER COMPASSIONATE GLOBAL CITIZENS BY LEVERAGING 21ST	CENTURY	
	EDUCATION RESOURCES ON BEHALF OF STUDENTS WHO NEED A MOF	RE PERSONALIZI	ED
	APPROACH TO LEARNING TO MAXIMIZE THESE STUDENTS' POTENTI		
_	Did the organization undertake any significant program services during the year which were not listed on the		
2			<b>37</b>
	prior Form 990 or 990-EZ?	Yes	X No
	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes	X No
	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program services, as	maggired by expenses	
-		· · · · · · · · · · · · · · · · · · ·	
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to other	ers, the total expenses, an	ıa
	revenue, if any, for each program service reported.		
4a	(Code:) (Expenses \$62,658,659 • including grants of \$) (Reve	enue \$ 3 , (	027 <b>.</b> )
	CALIFORNIA ONLINE PUBLIC SCHOOLS OPERATES SIX CALIFORNIA	A CONNECTIONS	
	ACADEMIES AT THE FOLLOWING LOCATIONS: CENTRAL, NORTH BAY		
	CALIFORNIA, CENTRAL COAST, RIPON, AND MONTEREY BAY. THE		F C
	GRADES K-12 AND PROVIDES A FORM OF PUBLIC SCHOOL THAT ST		
	FROM HOME USING THE INTERNET TO CONNECT TO TEACHERS. THE		<u>S</u>
	ACCOMPLISHED THROUGH A UNIQUELY INDIVIDUALIZED LEARNING	PROGRAM THAT	
	COMBINES THE BEST IN VIRTUAL EDUCATION WITH REAL CONNECT	TIONS AMONG	
	STUDENTS, FAMILY, TEACHERS, AND THE COMMUNITY TO PROMOTE		<u> </u>
	· · · · · · · · · · · · · · · · · · ·		
	PROVIDES A HIGH-QUALITY, HIGH-TECH, HIGH-INTERACTION VIF		
	WITHOUT WALLS" THAT BRINGS AN ACCREDITED TUITION FREE PU	JBLIC	
	EDUCATIONAL PROGRAM DIRECTLY INTO THE HOMES OF STUDENTS	IN GRADES K-2	12.
4b	(Code:) (Expenses \$ including grants of \$) (Reve	enue \$	)
4c	(Code:) (Expenses \$ including grants of \$) (Reve	enue \$	
4d	Other program services (Describe on Schedule O.)		
···u		1	
	(Expenses \$ including grants of \$ ) (Revenue \$		

Form **990** (2021)

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4	Х	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		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? If "Yes," complete Schedule D, Part II	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>			
Ü	Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for	۰		
J	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
		_		x
40	If "Yes," complete Schedule D, Part IV	9		
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			<b> </b> ₩
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
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? If "Yes," complete Schedule D, Part IX	11d		X
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	Х	
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)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		Х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Х	
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		Х
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		Х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		Х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		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? If "Yes," complete Schedule G, Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes."	_ <del></del>		<u></u>
	,	19		x
20a	complete Schedule G, Part III	20a		X
	•	20a 20b		<u> </u>
b 21	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?  Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or	200		
21				y
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	l	X

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Part IV Checklist of Required Schedules (continued)

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete	l		7,7
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	04-		
	any tax-exempt bonds?	24c		
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
<b>2</b> 5a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	25a		x
h	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		21
b	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes." complete			
		25b		x
26	Schedule L, Part I  Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	230		
20	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		Х
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28a		х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			v
07	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			X
20	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?  Note: All Form 990 filers are required to complete Schedule O	38	Х	
Pai		30	21	
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		. 55	
b				
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
_ `	(gambling) winnings to prize winners?	1c	Х	
			ΩΩΩ	

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Form 990 (2021) CALIFORNIA ONLINE PUBLIC SCHOOLS

Part V Statements Regarding Other IRS Filings and Tax Compliance

<u>51-059</u>6749

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ı aı	Statements negaring other mornings and rax compliance (continued)							
_	5. "		Yes	No				
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 446							
		01-	Х					
D	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Λ					
2-	<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	20		Х				
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a 3b						
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	30						
<del>4</del> a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		x				
h	If "Yes," enter the name of the foreign country	<del>-1</del> a						
b	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).							
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		х				
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X				
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c						
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit							
	any contributions that were not tax deductible as charitable contributions?	6a		Х				
b	<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts							
	were not tax deductible?	6b						
7	Organizations that may receive deductible contributions under section 170(c).							
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		Х				
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b						
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required							
	to file Form 8282?	7c		X				
d	If "Yes," indicate the number of Forms 8282 filed during the year							
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X				
f	f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?							
g								
h								
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the								
_	sponsoring organization have excess business holdings at any time during the year?							
9	Sponsoring organizations maintaining donor advised funds.	9a						
_	a Did the sponsoring organization make any taxable distributions under section 4966?							
10	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?  Section 501(c)(7) organizations. Enter:	9b						
а	Initiation fees and capital contributions included on Part VIII, line 12							
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities  10b							
11	Section 501(c)(12) organizations. Enter:							
	Gross income from members or shareholders							
b	Gross income from other sources. (Do not net amounts due or paid to other sources against							
	amounts due or received from them.)							
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a						
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year							
13	Section 501(c)(29) qualified nonprofit health insurance issuers.							
а	Is the organization licensed to issue qualified health plans in more than one state?	13a						
	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.							
b	Enter the amount of reserves the organization is required to maintain by the states in which the							
	organization is licensed to issue qualified health plans							
	Enter the amount of reserves on hand	44		v				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X				
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b						
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or	15		x				
	excess parachute payment(s) during the year?  If "Yes," see the instructions and file Form 4720, Schedule N.	13		<b></b>				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		х				
	If "Yes," complete Form 4720, Schedule O.							
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any							
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17						
	If "Yes," complete Form 6069.							

CALIFORNIA ONLINE PUBLIC SCHOOLS Form 990 (2021) 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 6 **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 6 **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 of officers, directors, trustees, or key employees to a management company or other person? 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? Did the organization have members or stockholders? 6 6 7a 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? Х 7a **b** Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? Х 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? 10a 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? Х 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a b Describe on Schedule O the process, if any, used by the organization to review this Form 990. Х 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a **b** Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Х 12b c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes " describe Х 12c on Schedule O how this was done Did the organization have a written whistleblower policy? Х 13 13 Did the organization have a written document retention and destruction policy? 14 Х 14 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official Х 15a Х Other officers or key employees of the organization 15b If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a Х taxable entity during the year? 16a b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16h Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed ▶CA Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Another's website X Upon request \_\_ Other (explain on Schedule O) Own website

9 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.

State the name, address, and telephone number of the person who possesses the organization's books and records FRANCI SASSIN - 949-461-1667

33272 VALLE ROAD, SAN JUAN CAPISTRANO, CA 92675

\_\_\_\_\_

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# orm 990 (2021) CALIFORNIA ONLINE PUBLIC SCHOOLS

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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 the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the instructions for the order in which to list the persons above.

Check this box if neither the organizati		orga	niza			npen	sate		rector, or trustee.	
(A)	(B)			((	C)			(D)	(E)	(F)
Name and title	Average	(do	not cl		itior <sub>more</sub>		one	Reportable	Reportable	Estimated
	hours per					s both an compensation r/trustee) from		compensation	compensation	amount of
	week (list any	tor						the	from related organizations	other compensation
	hours for	direct				ъ		organization	(W-2/1099-MISC/	from the
	related	tee or	ıstee			nsate		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	Itrus	nal tru		oyee	om pe		1099-NEC)		and related
	below	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) DD DIGWADD GAVAGE	line)	Pul	lns	JH0	Ke	e Hig	For			
(1) DR. RICHARD SAVAGE EXECUTIVE DIRECTOR	40.00	-		х				202,921.	0.	84,050.
(2) DR. RICHIE ROMERO	40.00							202,921.	0.	04,050.
DUTY SUPERINTENDENT	40.00	1				X		166,745.	0.	69,066.
(3) KARA MANNIX	40.00					25		100,743.	•	05,000.
PRINCIPAL	10.00	1				x		154,455.	0.	63,975.
(4) HEATHER TAMAYO	40.00									
PRINCIPAL						x		143,626.	0.	59,489.
(5) DR. FRANCES SASSIN	40.00									-
DIRECTOR OF BUSINESS SERVICES						Х		144,909.	0.	44,487.
(6) LESLIE DOMBEK	40.00									
ASSISTANT PRINCIPAL						X		117,419.	0.	48,635.
(7) LACHELLE CARTER	40.00									
CFO				Х				107,047.	0.	32,863.
(8) ELAINE PALVICH	1.00	1								
PRESIDENT		Х		Х				0.	0.	0.
(9) DIANA RIVAS	1.00									
VICE PRESIDENT	1	Х		X				0.	0.	0.
(10) MICHAEL K. HENJUM	1.00								•	•
TREASURER	1 00	Х		Х				0.	0.	0.
(11) ADAM PULSIPHER	1.00	<b>.</b> ,		37					0	0
SECRETARY (12) PAUL HEDRICK	1.00	Х		Х				0.	0.	0.
MEMBER	1.00	Х						0.	0.	0.
(13) BROOKE WATKINS	1.00	^	$\vdash$		$\vdash$			0.	0.	0.
MEMBER	1.00	Х						0.	0.	0.
(14) DAVID SOUZA	1.00								<b>.</b>	-
MEMBER		х						0.	0.	0.
		1								
										000

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CALIFORNIA	ONLINE	PUBLIC	SCHOOLS

(A) Average hours per veck (list any hours for veck) (list any hours f	Par	t VII Section A. Officers, Directors, Trus	tees, Key Emp	oloy	ees,	and	l Hig	ghes	t C	ompensated Employee	s (continued)				
Description from the organization is first which will be organization from the organization from the organization from the organization is first which will be organization from the organization of the organization from the organization from the organization from the organization from the organization of the organization from the organization from the organization of the organization from the organization from the organization of the organization from the o		(A)	(A) (B) (C) (D) (E)											(F)	
Double for week   Contraction   Compensation   Compensation   Compensation   Compensation   Compensation   Contraction   Compensation   Com		Name and title	Average	(do					nne	Reportable	Reportable		Es	stimate	ed
Subtotal				box	, unles	ss per	rson i	s both	n an	1 '			ar		of
hours for related organizations   We2/1098-MISC/   1999-NEC    1					Cei aii	u a u	liecto	ii i us	(66)						
1b Subtotal  C Total from continuation sheets to Part VII, Section A  D 1, 037, 122.  1 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization list any former officer, director, trustee, key employee, or highest compensation from the organization line 1a? if "Yes," complete Schedule J for such individual and related organization greater than \$150,000? if "Yes," complete Schedule J for such individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organization greater than \$150,000? if "Yes," complete Schedule J for such individual for services and related organization or individual for services and related organization? If "Yes," complete Schedule J for such individual for services and the organization of the organization of the organization for the calendar year ending with or within the organization at the organization of the organization for the calendar year ending with or within the organization at the organization of the organization for the calendar year ending with or within the organization at the organization of the organization for the calendar year ending with or within the organization or state.  (A)  Name and business address  NONE  Description of services  Compensation			1 '	directo				_			•		ı	•	
1b Subtotal  C Total from continuation sheets to Part VII, Section A  D 1, 037, 122.  1 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization list any former officer, director, trustee, key employee, or highest compensation from the organization line 1a? if "Yes," complete Schedule J for such individual and related organization greater than \$150,000? if "Yes," complete Schedule J for such individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organization greater than \$150,000? if "Yes," complete Schedule J for such individual for services and related organization or individual for services and related organization? If "Yes," complete Schedule J for such individual for services and the organization of the organization of the organization for the calendar year ending with or within the organization at the organization of the organization for the calendar year ending with or within the organization at the organization of the organization for the calendar year ending with or within the organization at the organization of the organization for the calendar year ending with or within the organization or state.  (A)  Name and business address  NONE  Description of services  Compensation				3e or (	stee			nsated			,		l		
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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    10  Yes No  3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual  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? If "Yes," complete Schedule J for such individual  5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person  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)  (B)  (C)  Compensation  2 Total number of independent contractors (including but not limited to those listed above) who received more than													40	2.50	
compensation from the organization    Yes   No									o re	•	000 of reportable			_ ,	
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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? If "Yes," complete Schedule J for such individual		•	•		•	•	•	•	·		•		3		Х
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the organization. Report compensation for the calendar year ending with or within the organization's tax year.  (A) (B) (C) Compensation  Name and business address NONE  Description of services  Compensation  Total number of independent contractors (including but not limited to those listed above) who received more than	Sec	tion B. Independent Contractors													
Name and business address NONE Description of services Compensation  Total number of independent contractors (including but not limited to those listed above) who received more than	1	Complete this table for your five highest co	mpensated ind	lepe	nder	nt co	ontra	actor	rs th	nat received more than \$	100,000 of comp	oensa <sup>•</sup>	tion fro	om	
Name and business address NONE Description of services Compensation  Total number of independent contractors (including but not limited to those listed above) who received more than		the organization. Report compensation for	the calendar ye	ear e	ndin	ıg w	ith c	or wi	thin	the organization's tax y	ear.				
2 Total number of independent contractors (including but not limited to those listed above) who received more than												_			
		Name and business	address	N	ONE	<u> </u>				Description of s	ervices		ompe	nsatioi	า
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		Total number of independent contractors (in	noludina but a	at lim	nitoo	1 + 2 +	thoo	منا م	tod	ahove) who roccived ma	ore than				
	2			JL III	mec		_		ıeu	above, who received mo	ne lian				

Form **990** (2021)

Form 990 (2021) Part VIII Statement of Revenue Check if Schedule O contains a response or note to any line in this Part VIII (B) (C) Unrelated Revenue excluded Total revenue Related or exempt from tax under function revenue business revenue sections 512 - 514 Contributions, Gifts, Grants and Other Similar Amounts 1a 1 a Federated campaigns 1b **b** Membership dues ..... c Fundraising events ..... 1c d Related organizations 1d 88,613,528 e Government grants (contributions) 1e f All other contributions, gifts, grants, and similar amounts not included above ... 1f g Noncash contributions included in lines 1a-1f 88,613,528 h Total. Add lines 1a-1f **Business Code** 2 a Program Service f All other program service revenue ..... g Total. Add lines 2a-2f Investment income (including dividends, interest, and 17,161 other similar amounts) 17,161. 4 Income from investment of tax-exempt bond proceeds 5 Royalties ..... (i) Real (ii) Personal 6 a Gross rents 6b **b** Less: rental expenses ... c Rental income or (loss) d Net rental income or (loss) (i) Securities (ii) Other 7 a Gross amount from sales of assets other than inventory 7a b Less: cost or other basis Other Revenue and sales expenses c Gain or (loss) \_\_\_\_\_\_\_7c d Net gain or (loss) 8 a Gross income from fundraising events (not including \$ contributions reported on line 1c). See Part IV, line 18 **b** Less: direct expenses c Net income or (loss) from fundraising events 9 a Gross income from gaming activities. See Part IV, line 19 **b** Less: direct expenses 9b c Net income or (loss) from gaming activities 10 a Gross sales of inventory, less returns 10a and allowances **b** Less: cost of goods sold c Net income or (loss) from sales of inventory **Business Code** 11 a MISC REVENUE 900099 3,027. 14,671. 11,644. b d All other revenue

12 132009 12-09-21

Form **990** (2021)

28,805.

14,671

88,645,360.

e Total. Add lines 11a-11d

Total revenue. See instructions

3,027.

Part IX | Statement of Functional Expenses

Form 990 (2021)

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 (**D**) Fundraising (C) Management and general expenses (B) Do not include amounts reported on lines 6b. Program service expenses Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 Grants and other assistance to domestic individuals. See Part IV, line 22 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 ...... Benefits paid to or for members ..... Compensation of current officers, directors, 268,466. 268,466. trustees, and key employees ..... Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) 24,806,119. 21,030,039. 3,776,080. Other salaries and wages 7 Pension plan accruals and contributions (include 3,944,280. 4,333,651. 389,371. section 401(k) and 403(b) employer contributions) 6,139,287. 5,152,359. 986,928. Other employee benefits 9 601,512. 436,227. 165,285. 10 Payroll taxes Fees for services (nonemployees): 5,755,990. 5,755,990. Management 221,079. 221,079. Legal 1,653,614. 1,653,614. Accounting Lobbying Professional fundraising services. See Part IV, line 17 Investment management fees ..... Other. (If line 11g amount exceeds 10% of line 25, 9,934,987. 10,265,248. 330,261. column (A), amount, list line 11g expenses on Sch O.) 1,435,427. 1,435,427. Advertising and promotion 12 642,650. 384,748. 257,902. Office expenses 13 8,949,690. 8,783,307. 166,383. Information technology 14 15 Royalties 655,170. 149,561. 505,609. 16 Occupancy 824,031. 732,745. 91,286. 17 18 Payments of travel or entertainment expenses for any federal, state, or local public officials ... 447,283. 447,283. Conferences, conventions, and meetings 19 20 Payments to affiliates 21 2,168. 2,168. Depreciation, depletion, and amortization 22 11,684. 11,684. 23 Other expenses. Itemize expenses not covered 24 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.) 11,559,480. 11,559,480. INSTRUCTIONAL MATERIALS OVERSIGHT SERVICES 755,467. 755,467. 500,050. 500,050. NON-PAYROLL RELATED TAX 158,477. d OTHER EXPENSES 262,120. 103,643. e All other expenses 80,090,186. 62,658,659. 17,431,527. 0. Total functional expenses. Add lines 1 through 24e 25 Joint costs. 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)

Form **990** (2021)

Form 990 (2021)

Pai	rt X	Balance Sheet					<u> </u>
		Check if Schedule O contains a response or not	e to an	y line in this Part X			
					<b>(A)</b> Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			16,332,827.	1	22,690,770.
	2	Savings and temporary cash investments			1,272,222.	2	1,800,921.
	3	Pledges and grants receivable, net			14,796,040.	3	13,488,991.
	4	Accounts receivable, net				4	
	5	Loans and other receivables from any current or					
		trustee, key employee, creator or founder, subst	tantial o	contributor, or 35%			
		controlled entity or family member of any of the	se pers	ons		5	
	6	Loans and other receivables from other disquali	fied pe	sons (as defined			
		under section 4958(f)(1)), and persons described	d in sec	tion 4958(c)(3)(B)		6	
Ś	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
¥	9	Donat aliabation and a state of the state of			213,850.	9	394,703.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	32,522. 8,311.			
	b	Less: accumulated depreciation	10b	8,311.	26,379.	10c	24,211.
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line 3		12			
	13	Investments - program-related. See Part IV, line		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11	20,387.	15	20,387.		
	16	Total assets. Add lines 1 through 15 (must equ			32,661,705.	16	38,419,983.
	17	Accounts payable and accrued expenses			24,202,227.	17	21,636,561.
	18	Grants payable			0 051 000	18	0.000 7.60
	19	Deferred revenue			2,251,990.	19	2,020,760.
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete				21	
es	22	Loans and other payables to any current or form					
Liabilities		trustee, key employee, creator or founder, subst					
-iak		controlled entity or family member of any of these		22			
_	23	Secured mortgages and notes payable to unrela		23			
	24	Unsecured notes and loans payable to unrelated				24	
	25	Other liabilities (including federal income tax, pa	•				
		parties, and other liabilities not included on lines			41,840.	25	/1 8/10
	26	of Schedule D  Total liabilities. Add lines 17 through 25		·····	26,496,057.	26	41,840. 23,699,161.
	20	Organizations that follow FASB ASC 958, che	ok hor	ο <b>Σ</b>	20,450,0576	20	23,033,101.
Se		and complete lines 27, 28, 32, and 33.	CK HE				
ű	27				6,165,648.	27	14,720,822.
Sala	28	Net assets with donor restrictions			0/103/0104	28	11//20/0224
Ā	20	Organizations that do not follow FASB ASC 9				20	
Ē		and complete lines 29 through 33.	00, 011	JOK HOLO P			
ō	29	Capital stock or trust principal, or current funds				29	
ets	30	Paid-in or capital surplus, or land, building, or ed				30	
Ass	31	Retained earnings, endowment, accumulated in				31	
Net Assets or Fund Balances	32	Total net assets or fund balances			6,165,648.	32	14,720,822.
Z	33	Total liabilities and net assets/fund balances			32,661,705.	33	38,419,983.
					. , – ,		Form <b>990</b> (2021)

Form **990** (2021)

Form	1990 (2021) CALIFORNIA ONLINE PUBLIC SCHOOLS	51-0	1596749	Pa	ge 12
	t 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	88,64		
2	Total expenses (must equal Part IX, column (A), line 25)	2	80,09		
3	Revenue less expenses. Subtract line 2 from line 1	3	8,55		
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,16	5,6	<u>48.</u>
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	14,72	<u>0,8</u>	<u>22.</u>
Pa	t XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				X
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_		
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	basis,			
	consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the			37	
	review, or compilation of its financial statements and selection of an independent accountant?		2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche				
За	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin	-		37	
_	Act and OMB Circular A-133?		3a	Х	├
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits? If the organization did not undergo the required audit or audits? If the organization did not undergo the required audit or audits? If the organization did not undergo the required audit or audits? If the organization did not undergo the required audit or audits?			37	
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits			X	(222 ()
			Form	990	(2021)

132012 12-09-21

**SCHEDULE A** 

Department of the Treasury Internal Revenue Service

(Form 990)

<u>Total</u>

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 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

CALIFORNIA ONLINE PUBLIC SCHOOLS

Employer identification number

				INE PUBLIC SO				1-0596/49			
Pa	ırt I	Reason for Public (	Charity Status.	(All organizations must c	omplete th	nis part.) S	ee instructions.				
The	organ	ization is not a private found	ation because it is: (	For lines 1 through 12, cl	neck only	one box.)					
1							)(A)(i).				
2	X	A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).  A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).)									
3	一	A hospital or a cooperative				YbY1YAYii	i).				
4	Ħ	A medical research organiz					•	the hospital's name.			
•		city, and state:		7				,			
5		An organization operated for	or the benefit of a co	llege or university owned	or operate	ed by a go	vernmental unit describ	ed in			
3		section 170(b)(1)(A)(iv). (C		nege of university owned	or operati	ca by a go	vornincritar ariit accorib	OG 111			
6				anntal wait dan aribad in	aastian 17	70/6//4// 8//	()				
6	H	A federal, state, or local gov	ū				• •				
7	Ш	An organization that norma		ntial part of its support if	om a gove	ernmentai i	unit or from the general	public described in			
_		section 170(b)(1)(A)(vi). (C									
8	$\mathbf{H}$	A community trust describe									
9		An agricultural research org									
		or university or a non-land-g	rant college of agric	ulture (see instructions).	Enter the i	name, city,	, and state of the college	e or			
		university:									
10		An organization that norma	Ily receives (1) more	than 33 1/3% of its supp	ort from c	ontribution	ns, membership fees, an	d gross receipts from			
		activities related to its exen	npt functions, subjec	t to certain exceptions; a	and (2) no	more than	33 1/3% of its support f	rom gross investment			
		income and unrelated busin	ness taxable income	(less section 511 tax) fro	m busines	sses acquir	red by the organization a	after June 30, 1975.			
		See section 509(a)(2). (Con	mplete Part III.)								
11		An organization organized a	and operated exclusi	vely to test for public sat	ety. See	section 50	)9(a)(4).				
12		An organization organized a	and operated exclusi	ively for the benefit of, to	perform tl	he functior	ns of, or to carry out the	purposes of one or			
		more publicly supported or	ganizations describe	d in section 509(a)(1) o	r section s	509(a)(2).	See <b>section 509(a)(3).</b>	Check the box on			
		lines 12a through 12d that	-								
а		Type I. A supporting orga	* *			-		aivina			
		the supported organization									
		organization. You must o			majority o	,, 1110 all 00	toro or tradecodo or tiro o	аррогинд			
b		Type II. A supporting org	-		ion with its	e cunnorto	d organization(s) by ha	vina			
D	' <u> </u>		•					-			
		control or management o organization(s). You mus			ine persor	iis iiiai coi	illoi or manage the sup	ported			
_		¬ ·						مانند، ام			
С	· L	☐ Type III functionally inte	-				• •	ea witn,			
	. —	its supported organization		·							
d		☐ Type III non-functionally	=				* * * * * * * * * * * * * * * * * * * *	* *			
		that is not functionally int	-		•		=	veness			
		requirement (see instructi	•	- ·							
е		Check this box if the orga					Type I, Type II, Type III				
		functionally integrated, or									
f		er the number of supported o									
g		vide the following information			(iv) Is the orna	anization listed	( ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (	(vi) Amazumt of other			
	(	<ul><li>i) Name of supported organization</li></ul>	(ii) EIN	(iii) Type of organization (described on lines 1-10	in your governi	ing document?	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)			
		Organization		above (see instructions))	Yes	No	support (see instructions)	support (see instructions)			
			i	i e			1	1			

Schedule A (Form 990) 2021

Section A. Public Support

#### CALIFORNIA ONLINE PUBLIC SCHOOLS

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Part II	Suppor	t Schedule for Org	ganizations	Described in S	Sections	170(b)(1)(A)(iv) a	ind 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.)

Cale	ndar year (or fiscal year beginning in) 🕨	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2	Tax revenues levied for the organ-						
_	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
Ŭ	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3						
	The portion of total contributions						
J	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
6	Public support. Subtract line 5 from line 4.						
	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
	Amounts from line 4	. ,	. ,	, ,			
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities,	etc. (see instruction	ons)			12	
13	First 5 years. If the Form 990 is for th	ne organization's fir	rst, second, third,	fourth, or fifth tax	year as a section 5	501(c)(3)	
	organization, check this box and stop						
	ction C. Computation of Publi						
	Public support percentage for 2021 (li					14	<u>%</u>
	Public support percentage from 2020						<u>%</u>
16a	33 1/3% support test - 2021. If the o	organization did no	t check the box o	n line 13, and line	14 is 33 1/3% or m	nore, check this box	and
	stop here. The organization qualifies		ŭ				
b	33 1/3% support test - 2020. If the o	-					
	and stop here. The organization quali						
17a	10% -facts-and-circumstances test						
	and if the organization meets the facts		•	-	•	VI how the organiz	ation
	meets the facts-and-circumstances te	· ·	•				
b	10% -facts-and-circumstances test	-					10% or
	more, and if the organization meets th				-		. —
	organization meets the facts-and-circu						<b>&gt;</b>
18	Private foundation. If the organization	n did not check a	box on line 13, 16	a, 16b, 17a, or 17	b, check this box a		
						Schodulo A	Form 990) 2021

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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

Sec	ction A. Public Support	now, please comp	piete Fart II.)				
	ndar year (or fiscal year beginning in)	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
	Gifts, grants, contributions, and		(2) = 2 : 2	(5) = 5 + 5	(-,	(-,	(0)
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in						
	any activity that is related to the organization's tax-exempt purpose						
3	Gross receipts from activities that						
_	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
•	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5						
	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
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						
c	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
Sec	etion B. Total Support						I
	ndar year (or fiscal year beginning in)	(a) 2017	<b>(b)</b> 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
	Amounts from line 6	(4) 2011	(5) 2010	(0) 2010	(4) 2020	(6) 2321	(i) rotar
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties, and income from similar sources						
h	Unrelated business taxable income						
~	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
_	Add lines 10a and 10b						
	Net income from unrelated business						
	activities not included on line 10b,						
	whether or not the business is regularly carried on						
12	Other income. Do not include gain						
	or loss from the sale of capital						
13	assets (Explain in Part VI.)						
	First 5 years. If the Form 990 is for the	e organization's fi	irst second third	fourth or fifth tax	vear as a section	-I 501(c)(3) organizatio	n
•	check this box and stop here	•			•	. , . ,	. —
Sec	ction C. Computation of Public						
	Public support percentage for 2021 (lin			column (fl)		15	%
	Public support percentage from 2020					16	%
	etion D. Computation of Inves					1 ** 1	70
	Investment income percentage for 20			ine 13, column (f))		17	%
	Investment income percentage from 2					18	%
	33 1/3% support tests - 2021. If the						
	more than 33 1/3%, check this box an						▶□
h	33 1/3% support tests - 2020. If the						and
-	line 18 is not more than 33 1/3%, chec						
20	Private foundation. If the organization						

Schedule A (Form 990) 2021

# Part IV Supporting Organizations

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

#### Section A. All Supporting Organizations

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

	Yes	No
_		
1		
2		
2-		
3a		
3b		
3с		
_		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
0		
8		
9a		
9b		
00		
9с		
10a		<u></u>
10b		
100		

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b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

a 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? If "Yes" or "No" provide details in Part VI.

| 3b | | | Schedule A (Form 990) 2021

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Sche	edule A (Form 990) 2021 CALIFORNIA ONLINE PUBL			51-0596749 Page 6
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	ng Organia	zations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying	ng trust on N	ov. 20, 1970 ( <i>explain in</i>	Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must	st complete S	Sections A through E.	
Sect	ion 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	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion 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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			

Schedule A (Form 990) 2021

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

instructions).

emergency temporary reduction (see instructions).

51-0596749 Page 7 CALIFORNIA ONLINE PUBLIC SCHOOLS Schedule A (Form 990) 2021 Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued) Section D - Distributions **Current Year** 1 1 Amounts paid to supported organizations to accomplish exempt purposes Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity 2 Administrative expenses paid to accomplish exempt purposes of supported organizations 3 4 4 Amounts paid to acquire exempt-use assets 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 7 Total annual distributions. Add lines 1 through 6. Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. 8 9 Distributable amount for 2021 from Section C, line 6 10 Line 8 amount divided by line 9 amount 10 (i) (ii) Underdistributions Distributable **Excess Distributions** Section E - Distribution Allocations (see instructions) Pre-2021 Amount for 2021 Distributable amount for 2021 from Section C, line 6 2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions. 3 Excess distributions carryover, if any, to 2021 a From 2016 **b** From 2017 c From 2018 **d** From 2019 e From 2020 f Total of lines 3a through 3e g Applied to underdistributions of prior years h Applied to 2021 distributable amount i Carryover from 2016 not applied (see instructions) j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. 4 Distributions for 2021 from Section D, line 7: a Applied to underdistributions of prior years **b** Applied to 2021 distributable amount c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. 7 Excess distributions carryover to 2022. Add lines 3i and 4c. 8 Breakdown of line 7: a Excess from 2017

Schedule A (Form 990) 2021

b Excess from 2018
 c Excess from 2019
 d Excess from 2020
 e Excess from 2021

Schedule A	(Form 990) 2021	CALIFORNIA	ONLINE	PUBLIC	SCHOOLS	51-0596749 Page 8
Part VI	Supplemental Information Part IV, Section A, lines 1, line 1; Part IV, Section D, Section D, lines 5, 6, and 6	<b>mation.</b> Provide the 2, 3b, 3c, 4b, 4c, 5a, lines 2 and 3; Part IV, 5	explanations of the second of	required by Pa 11a, 11b, and s 1c, 2a, 2b, 3a	rt II, line 10; Part II, line 17a 11c; Part IV, Section B, line	a or 17b; Part III, line 12; es 1 and 2; Part IV, Section C, ert V, Section B, line 1e; Part V,
	(See instructions.)					

Schedule A (Form 990) 2021

# SCHEDULE C (Form 990)

# **Political Campaign and Lobbying Activities**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury Internal Revenue Service

➤ Complete if the organization is described below.
➤ Attach to Form 990 or Form 990-EZ. ► Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

•	Section 501(c)(4), (5), or (6) organiza	tions: Complete Part III.			
Nan	ne of organization			Emp	loyer identification number
	CALIFOR	NIA ONLINE PUBLI	C SCHOOLS		51-0596749
Pa	art I-A Complete if the org	ganization is exempt und	er section 501(c)	or is a section 527 or	ganization.
2	Provide a description of the organiz Political campaign activity expendit Volunteer hours for political campa	<b>&gt;</b> \$			
Pa	art I-B   Complete if the org	ganization is exempt und	er section 501(c)(	3).	
1	Enter the amount of any excise tax	incurred by the organization und	ler section 4955	▶ \$	;
	Enter the amount of any excise tax				
3	If the organization incurred a section	on 4955 tax, did it file Form 4720	for this year?		Yes No
48	a Was a correction made?				Yes No
	If "Yes," describe in Part IV.		=6.//	=0.1/	1/61
_	art I-C Complete if the org	•		<u> </u>	
	Enter the amount directly expended				
2	Enter the amount of the filing organ		•		
_	exempt function activities  Total exempt function expenditures				
3	·				
4	line 17b  Did the filing organization file <b>Form</b>				
5	Enter the names, addresses and er				—
Ŭ	made payments. For each organiza			-	
	contributions received that were pr	omptly and directly delivered to	a separate political orga	anization, such as a separat	e segregated fund or a
	political action committee (PAC). If	additional space is needed, prov	ide information in Part	IV.	
	(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization.  If none, enter -0

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

Schedule C (Form 990) 2021

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		ONLINE PUBL			596749 Page 2
Part II-A Complete if the org	janization is exe	empt under section	n 501(c)(3) and file	d Form 5768 (ele	ection under
section 501(h)).					
	•	ffiliated group (and list in	Part IV each affiliated	group member's nam	e, address, EIN,
. — .	re of excess lobbying	, ,			
B Check ▶ if the filing organiza	ation checked box A	and "limited control" pro	ovisions apply.	( ) = "	(a.) A (fill)
	its on Lobbying Exp ditures" means amo	enditures ounts paid or incurred.)		(a) Filing organization's totals	<b>(b)</b> Affiliated group totals
1a Total lobbying expenditures to influ	uence public opinion	(grassroots lobbying)			
<b>b</b> Total lobbying expenditures to influ	•	. ("			
c Total lobbying expenditures (add li	-				
d Other exempt purpose expenditure					
e Total exempt purpose expenditure		n			
f Lobbying nontaxable amount. Enter	er the amount from t	ne following table in bot	h columns.		
If the amount on line 1e, column (a) o	or (b) is: The lo	bbying nontaxable am	ount is:		
Not over \$500,000	20% c	f the amount on line 1e.			
Over \$500,000 but not over \$1,000	0,000 \$100,	000 plus 15% of the exc	ess over \$500,000.		
Over \$1,000,000 but not over \$1,5	500,000 \$175,	000 plus 10% of the exc	ess over \$1,000,000.		
Over \$1,500,000 but not over \$17	,000,000 \$225,	000 plus 5% of the exce	ss over \$1,500,000.		
Over \$17,000,000	\$1,00	0,000.			
g Grassroots nontaxable amount (er	nter 25% of line 1f)				
h Subtract line 1g from line 1a. If zer	o or less, enter -0-				
i Subtract line 1f from line 1c. If zero					
j If there is an amount other than ze	ero on either line 1h o	r line 1i, did the organiza	ation file Form 4720	ı	
reporting section 4911 tax for this	year?				Yes No
		veraging Period Under	. ,		
(Some organizations t		501(h) election do not	-	f the five columns b	elow.
		arate instructions for lin			
	Lobbying Exp	enditures During 4-Yea	ar Averaging Period		T
Calendar year (or fiscal year beginning in)	(a) 2018	<b>(b)</b> 2019	(c) 2020	<b>(d)</b> 2021	(e) Total
2a Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount					
(150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
Grassroots nontaxable amount     Grassroots ceiling amount					
(150% of line 2d, column (e))					
(10070 01 11110 24, 00141111 (0))					

Schedule C (Form 990) 2021

Schedule C (Form 990) 2021

# CALIFORNIA ONLINE PUBLIC SCHOOLS

51-0596749 Page 3

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:  a Volunteers?  b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes	1	(b)	
local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:  Volunteers?  b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	1	No	Am	ount
or referendum, through the use of:  a Volunteers?  b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
Volunteers?     Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?				
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X		
- Martin advertisaria anto		Х		
c Media advertisements?		X		
d Mailings to members, legislators, or the public?	X			7,49
e Publications, or published or broadcast statements?		X		
f Grants to other organizations for lobbying purposes?		X		7 400
g Direct contact with legislators, their staffs, government officials, or a legislative body?		77		7,498
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X		
i Other activities?		X	1	1 001
j Total. Add lines 1c through 1i		37	14	1,995
a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X		
b If "Yes," enter the amount of any tax incurred under section 4912				
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?	 on 501(c)(/	5) or sec	tion	
501(c)(6).	011 00 1 (0)(	oj, di sec	Mon	
			Yes	No
Were substantially all (90% or more) dues received nondeductible by members?		1		
Did the organization make only in-house lobbying expenditures of \$2,000 or less?				
Did the organization agree to carry over lobbying and political campaign activity expenditures from t	he prior year	? 3		
Dues, assessments and similar amounts from members		1	1	
Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political				
Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).				
expenses for which the section 527(f) tax was paid).		2a		
expenses for which the section 527(f) tax was paid).  a Current year				
expenses for which the section 527(f) tax was paid).  a Current year  b Carryover from last year		2b		
expenses for which the section 527(f) tax was paid).  a Current year		2b		
expenses for which the section 527(f) tax was paid).  a Current year  b Carryover from last year  c Total		2b		
expenses for which the section 527(f) tax was paid).  a Current year  b Carryover from last year  c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	cess	2b		
expenses for which the section 527(f) tax was paid).  a Current year  b Carryover from last year  c Total  Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the ex	cess political	2b 2c 3		

# 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

2021
Open to Public

Open to Public Inspection

Name of the organization

CALIFORNIA ONLINE PUBLIC SCHOOLS

Employer identification number 51-0596749

Pai	rt 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.		·
	(a) Donor adv	ised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in writing that the assets	held in donor advise	ed funds
	are the organization's property, subject to the organization's exclusive legal contro	?	Yes No
6	Did the organization inform all grantees, donors, and donor advisors in writing that	grant funds can be ι	used only
	for charitable purposes and not for the benefit of the donor or donor advisor, or for	any other purpose of	onferring
_	impermissible private benefit?		
Pai	rt II Conservation Easements. Complete if the organization answered "	Yes" on Form 990, F	Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization (check all that appl	y)	
	Preservation of land for public use (for example, recreation or education)	Preservation of	a historically important land area
	Protection of natural habitat	Preservation of	a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualified conservation cont	ribution in the form o	
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		
b	Total acreage restricted by conservation easements		
С			
d	( ) (		l l
	listed in the National Register		
3	Number of conservation easements modified, transferred, released, extinguished, or	or terminated by the	organization during the tax
	year >		
4	Number of states where property subject to conservation easement is located		
5	Does the organization have a written policy regarding the periodic monitoring, insp		□ v □ N.
•		and enforcing cons	
6	Staff and volunteer hours devoted to monitoring, inspecting, handling of violations,	and emorcing conse	ervation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and	onforcing concernati	ion cocomente during the year
7	Amount of expenses incurred in monitoring, inspecting, handling of violations, and	emorcing conservati	on easements during the year
8	Does each conservation easement reported on line 2(d) above satisfy the requirement	onts of soction 170/h	5)(4)(R)(i)
0		•	
9	and section 170(h)(4)(B)(ii)?  In Part XIII, describe how the organization reports conservation easements in its re		
3	balance sheet, and include, if applicable, the text of the footnote to the organization	•	
	organization's accounting for conservation easements.	ir 3 iirianciai stateme	The trial describes the
Pai	rt III Organizations Maintaining Collections of Art, Historical T	reasures, or Oth	ner Similar Assets.
	Complete if the organization answered "Yes" on Form 990, Part IV, line 8.	,	
1a	If the organization elected, as permitted under FASB ASC 958, not to report in its r	evenue statement ar	nd balance sheet works
	of art, historical treasures, or other similar assets held for public exhibition, educati		
	service, provide in Part XIII the text of the footnote to its financial statements that of		
b	If the organization elected, as permitted under FASB ASC 958, to report in its rever		
	art, historical treasures, or other similar assets held for public exhibition, education		
	provide the following amounts relating to these items:	,	,
	(i) Revenue included on Form 990, Part VIII, line 1		<b>&gt;</b> \$
	(ii) Assets included in Form 990, Part X		
2	If the organization received or held works of art, historical treasures, or other simila		
_	the following amounts required to be reported under FASB ASC 958 relating to the		
а	B		<b>&gt;</b> \$
	Assets included in Form 990, Part X		
	For Paperwork Reduction Act Notice, see the Instructions for Form 990.		Schedule D (Form 990) 2021

		IA ONLINE						51-05		
Par	t III Organizations Maintaining Co	llections of Ar	t, Histo	orical Tre	easures, or Ot	her S	imila	Assets	(continu	ied)
3	Using the organization's acquisition, accession	, and other record	s, check	any of the	following that mak	ke signi	ificant ι	ise of its		
	collection items (check all that apply):									
а	Public exhibition	c	i i	Loan or exc	change program					
b	Scholarly research	e	,	Other						
С	Preservation for future generations									
4	Provide a description of the organization's colle	ections and explain	n how th	ey further th	ne organization's e	exempt	purpos	se in Part	XIII.	
5	During the year, did the organization solicit or r	eceive donations	of art, his	storical trea	sures, or other sin	nilar ass	sets		_	
	to be sold to raise funds rather than to be main								Yes	No
Par	t IV Escrow and Custodial Arrange		ete if the	organizatio	on answered "Yes	' on Fo	rm 990	, Part IV, I	ine 9, or	
	reported an amount on Form 990, Part	X, line 21.								
1a	Is the organization an agent, trustee, custodian								_	
	on Form 990, Part X?								Yes	No
b	If "Yes," explain the arrangement in Part XIII an	d complete the fo	llowing ta	able:						
									Amount	
С	Beginning balance						1c			
d	Additions during the year						1d			
е	Distributions during the year						1e			
f	Ending balance						1f		_	
2a	Did the organization include an amount on For	m 990, Part X, line	21, for e	scrow or co	ustodial account li	ability?		L	Yes	L No
	If "Yes," explain the arrangement in Part XIII. C									
Par	00p.000									
	_	(a) Current year	<b>(b)</b> P	rior year	(c) Two years bad	ck (d)	Three y	ears back	(e) Four	years back
1a	Beginning of year balance									
b	Contributions									
С	Net investment earnings, gains, and losses									
d	Grants or scholarships									
е	Other expenditures for facilities									
	and programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the currer	nt year end balanc	e (line 1g	ı, column (a	i)) held as:					
а	Board designated or quasi-endowment		%							
b	Permanent endowment	%								
С	Term endowment   %									
	The percentages on lines 2a, 2b, and 2c should	•								
3a	Are there endowment funds not in the possess	ion of the organiza	ation that	t are held ar	nd administered fo	or the o	rganiza	ition		
	by:									Yes No
	(i) Unrelated organizations								3a(i)	
	(ii) Related organizations								3a(ii)	
b	If "Yes" on line 3a(ii), are the related organization								3b	
4	Describe in Part XIII the intended uses of the or		wment fo	unds.						
Par	t VI Land, Buildings, and Equipme									
	Complete if the organization answered '	'Yes" on Form 990	), Part IV					<u> </u>		
	Description of property	(a) Cost or c		. ,	1 '	-	umulate	d	(d) Book	value
		basis (investr	nent)	basis	(other)	depre	ciation			
	Land									
	Buildings									
	Leasehold improvements		<b>500</b>				0 0			011
d	Equipment	32,	522.				8,32	L T •	24	,211.
	Other								•	011
<u>Total</u>	. Add lines 1a through 1e. (Column (d) must equ	ıal Form 990. Part	X. colum	n (B). line 1	Oc.)				24	,211.

Schedule D (Form 990) 2021

	ONLINE PUBLIC	SCHOOLS	51-0596749 Page <b>3</b>
Investments - Other Securities.  Complete if the organization answered "Yes"	on Form 990. Part IV. line	e 11b. See Form 990. Part X.	line 12.
(a) Description of security or category (including name of security)	(b) Book value		n: Cost or end-of-year market value
(1) Financial derivatives		1	•
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)  Part VIII Investments - Program Related.  Complete if the organization answered "Yes"	on Form 000 Port IV line	110 See Form 000 Part V	lina 12
(a) Description of investment	(b) Book value		n: Cost or end-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)		+	
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)			
Complete if the organization answered "Yes"	on Form 990, Part IV, line	e 11d. See Form 990, Part X,	line 15.
	Description	, , ,	(b) Book value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line  Part X Other Liabilities.	<u> 15.)</u>		<b>&gt;</b>
Complete if the organization answered "Yes"	on Form 990 Part IV line	11e or 11f See Form 990 F	Part X line 25
1. (a) Description of liability	5111 5111 555, 1 a	7 170 01 1111 000 1 01111 000, 1	(b) Book value
(1) Federal income taxes			, ,
(2) DEFERRED RENT			41,840.
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, col. (B) line			
<ol><li>Liability for uncertain tax positions. In Part XIII, provide organization's liability for uncertain tax positions under</li></ol>		~	

Schedule D (Form 990) 2021

	ine 12a.		
Total revenue, gains, and other support per audited financial statements		1	88,645,360
? Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a Net unrealized gains (losses) on investments	2a		
<b>b</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 .
Subtract line 2e from line 1	3	88,645,360	
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>b</b> Other (Describe in Part XIII.)	4b		
c Add lines 4a and 4b		4c	0 .
Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12	2)	5	88,645,360
Part XII Reconciliation of Expenses per Audited Financial States of the Organization answered "Yes" on Form 990, Part IV, I	tatements With Expen	ses per Retur	n.
Complete if the organization answered "Yes" on Form 990, Part IV, I  Total expenses and losses per audited financial statements	tatements With Expensione 12a.	ses per Retur	n. 80,090,186
Complete if the organization answered "Yes" on Form 990, Part IV, I Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25:	ine 12a.	ses per Retur	
Complete if the organization answered "Yes" on Form 990, Part IV, I Total expenses and losses per audited financial statements  Amounts included on line 1 but not on Form 990, Part IX, line 25:  a Donated services and use of facilities	tatements With Expensione 12a.	ses per Retur	
Complete if the organization answered "Yes" on Form 990, Part IV, I Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25:  a Donated services and use of facilities b Prior year adjustments	ine 12a.  2a 2b	ses per Retur	
Complete if the organization answered "Yes" on Form 990, Part IV, I Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Cother losses	ine 12a.  2a 2b 2c	ses per Retur	
Complete if the organization answered "Yes" on Form 990, Part IV, I Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Cother losses doto Other (Describe in Part XIII.)	2a	ses per Retur	
Complete if the organization answered "Yes" on Form 990, Part IV, I Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Cother losses Other (Describe in Part XIII.) Add lines 2a through 2d	2a	ses per Retur	80,090,186
Complete if the organization answered "Yes" on Form 990, Part IV, I Total expenses and losses per audited financial statements  Amounts included on line 1 but not on Form 990, Part IX, line 25:  a Donated services and use of facilities  b Prior year adjustments  c Other losses  d Other (Describe in Part XIII.)  e Add lines 2a through 2d  Subtract line 2e from line 1	2a	ses per Retur	
Complete if the organization answered "Yes" on Form 990, Part IV, I Total expenses and losses per audited financial statements  Amounts included on line 1 but not on Form 990, Part IX, line 25:  a Donated services and use of facilities  b Prior year adjustments  c Other losses  d Other (Describe in Part XIII.)  e Add lines 2a through 2d  Subtract line 2e from line 1  Amounts included on Form 990, Part IX, line 25, but not on line 1:	tatements With Expensions 12a.  2a 2b 2c 2d	ses per Retur	80,090,186
Complete if the organization answered "Yes" on Form 990, Part IV, I Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Cother losses Cother (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b	tatements With Expensions 12a.  2a 2b 2c 2d	ses per Retur	80,090,186
Complete if the organization answered "Yes" on Form 990, Part IV, I Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Cother losses dother (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	2a	2e 3	80,090,186
Complete if the organization answered "Yes" on Form 990, Part IV, I Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Cother losses Cother losses Cother (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Cother (Describe in Part XIII.)	2a	2e 3	80,090,186 0. 80,090,186
Complete if the organization answered "Yes" on Form 990, Part IV, I Total expenses and losses per audited financial statements Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities Prior year adjustments Cother losses dother (Describe in Part XIII.) Add lines 2a through 2d Subtract line 2e from line 1 Amounts included on Form 990, Part IX, line 25, but not on line 1: Investment expenses not included on Form 990, Part VIII, line 7b Other (Describe in Part XIII.)	2a	2e 3	80,090,186

### PART X, LINE 2:

THE ORGANIZATION 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 ORGANIZATION IS SUBJECT TO INCOME TAX ON NET INCOME THAT

IS DERIVED FROM BUSINESS ACTIVITIES THAT ARE UNRELATED TO THE EXEMPT

PURPOSES. THE ORGANIZATION FILES AN EXEMPT SCHOOL RETURN AND APPLICABLE

UNRELATED BUSINESS INCOME TAX RETURN IN THE US FEDERAL JURISDICTION AND

Schedule D (Form 990) 2021

WITH THE CALIFORNIA FRANCHISE TAX BOARD.

Schedule D	(Form 990) 2021 Supplemental Inform	CALIFORNIA	ONLINE	PUBLIC	SCHOOLS	51-0596749	Page 5
Part XIII	Supplemental Inform	mation (continued)					
-							
-							
_							

**SCHEDULE E** 

(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

# **Schools**

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public Inspection

CALIFORNIA ONLINE PUBLIC SCHOOLS

Employer identification number 51-0596749

art					
	·				_
		_		YES	1
	oes the organization have a racially nondiscriminatory policy toward students by statement in its charter,				
	ylaws, other governing instrument, or in a resolution of its governing body?		1	X	L
D	oes the organization include a statement of its racially nondiscriminatory policy toward students in all its brochu	ures,			
Ca	atalogues, and other written communications with the public dealing with student admissions, programs, and s	cholarships?	2	X	L
Н	as the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet				l
h	omepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the				l
h	omepage, or through newspaper or broadcast media during the period of solicitation for students, or during the				l
re	egistration period if it has no solicitation program, in a way that makes the policy known to all parts of the gener	al			ı
	ommunity it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II		3	X	L
$\underline{\mathbf{T}}$	HE SCHOOL PUBLICIZES ITS POLICY ON ITS WEBSITE.				l
_		—— I			
_					
_ D	oes the organization maintain the following?	<del></del>			
	ecords indicating the racial composition of the student body, faculty, and administrative staff?		4a	Х	I
	ecords documenting that scholarships and other financial assistance are awarded on a racially nondiscriminato		4b		I
; C	opies of all catalogues, brochures, announcements, and other written communications to the public dealing				T
	rith student admissions, programs, and scholarships?		4c	X	l
	opies of all material used by the organization or on its behalf to solicit contributions?			Х	т
d C	opies of all material used by the organization of ourits behalf to solicit contributions?		4d	Λ	l
	• •		4d	Λ	l
lf	you answered "No" to any of the above, please explain. If you need more space, use Part II.  'HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIA		4d	Λ	
lf <u>T</u>	you answered "No" to any of the above, please explain. If you need more space, use Part II.		<u>4d</u>	Α	
lf T	you answered "No" to any of the above, please explain. If you need more space, use Part II. "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL		<u>4d</u>	Α	
lf <u>T</u>	you answered "No" to any of the above, please explain. If you need more space, use Part II. "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL		<u>4d</u>		
If TA	you answered "No" to any of the above, please explain. If you need more space, use Part II. "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL		<u>4d</u>		
If TA	you answered "No" to any of the above, please explain. If you need more space, use Part II.  "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  "SSISTANCE."  oes the organization discriminate by race in any way with respect to:		<u>4d</u> 5a	A	
If TA	you answered "No" to any of the above, please explain. If you need more space, use Part II.  "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  "SSISTANCE."  oes the organization discriminate by race in any way with respect to: tudents' rights or privileges?			A	
If TA	you answered "No" to any of the above, please explain. If you need more space, use Part II.  "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL SSISTANCE.  oes the organization discriminate by race in any way with respect to: tudents' rights or privileges? dmissions policies?		5a	A	
If TA	you answered "No" to any of the above, please explain. If you need more space, use Part II.  "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL SSISTANCE.  oes the organization discriminate by race in any way with respect to: tudents' rights or privileges? dmissions policies?  mployment of faculty or administrative staff?		5a 5b	A	
If TA	you answered "No" to any of the above, please explain. If you need more space, use Part II.  "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL ASSISTANCE.  "Oes the organization discriminate by race in any way with respect to: tudents' rights or privileges?  dmissions policies?  mployment of faculty or administrative staff?  cholarships or other financial assistance?		5a 5b 5c	A	
If TAA	you answered "No" to any of the above, please explain. If you need more space, use Part II.  "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  "SSISTANCE."  oes the organization discriminate by race in any way with respect to: tudents' rights or privileges? dmissions policies? mployment of faculty or administrative staff? cholarships or other financial assistance? ducational policies?		5a 5b 5c 5d	A	
	you answered "No" to any of the above, please explain. If you need more space, use Part II.  "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  "SSISTANCE."  "Oes the organization discriminate by race in any way with respect to: tudents' rights or privileges? dmissions policies? mployment of faculty or administrative staff? cholarships or other financial assistance? ducational policies? se of facilities?		5a 5b 5c 5d 5e 5f	A	
	you answered "No" to any of the above, please explain. If you need more space, use Part II.  "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL SSISTANCE.  "Oes the organization discriminate by race in any way with respect to: tudents' rights or privileges?  dmissions policies?  mployment of faculty or administrative staff?  cholarships or other financial assistance?  ducational policies?  se of facilities?  thletic programs?		5a 5b 5c 5d 5e 5f 5g	A	-
	you answered "No" to any of the above, please explain. If you need more space, use Part II.  "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  "SSISTANCE."  "Oes the organization discriminate by race in any way with respect to: tudents' rights or privileges? dmissions policies? mployment of faculty or administrative staff? cholarships or other financial assistance? ducational policies? se of facilities?		5a 5b 5c 5d 5e 5f		
	you answered "No" to any of the above, please explain. If you need more space, use Part II.  "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL SSISTANCE.  "Oes the organization discriminate by race in any way with respect to: tudents' rights or privileges?  dmissions policies?  mployment of faculty or administrative staff?  cholarships or other financial assistance?  ducational policies?  se of facilities?  thletic programs?  where extracurricular activities?		5a 5b 5c 5d 5e 5f 5g		
	you answered "No" to any of the above, please explain. If you need more space, use Part II.  "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL SSISTANCE.  "Oes the organization discriminate by race in any way with respect to: tudents' rights or privileges?  dmissions policies?  mployment of faculty or administrative staff?  cholarships or other financial assistance?  ducational policies?  se of facilities?  thletic programs?  where extracurricular activities?		5a 5b 5c 5d 5e 5f 5g		
	you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  SSISTANCE.  Oes the organization discriminate by race in any way with respect to: tudents' rights or privileges? dmissions policies? mployment of faculty or administrative staff? cholarships or other financial assistance? ducational policies? se of facilities? the extracurricular activities? you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		5a 5b 5c 5d 5e 5f 5g	X	
	you answered "No" to any of the above, please explain. If you need more space, use Part II.  "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  "SSISTANCE."  Oes the organization discriminate by race in any way with respect to: tudents' rights or privileges? dmissions policies? mployment of faculty or administrative staff? cholarships or other financial assistance? ducational policies? se of facilities? thletic programs? ther extracurricular activities? you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		5a 5b 5c 5d 5e 5f 5g 5h		
	you answered "No" to any of the above, please explain. If you need more space, use Part II.  THE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  ASSISTANCE.  Oes the organization discriminate by race in any way with respect to: tudents' rights or privileges? dmissions policies? mployment of faculty or administrative staff? cholarships or other financial assistance? ducational policies? se of facilities? thletic programs? ther extracurricular activities? you answered "Yes" to any of the above, please explain. If you need more space, use Part II.  Oes the organization receive any financial aid or assistance from a governmental agency? as the organization's right to such aid ever been revoked or suspended?		5a 5b 5c 5d 5e 5f 5g 5h		
	you answered "No" to any of the above, please explain. If you need more space, use Part II.  "HE SCHOOL DOES NOT OFFER SCHOLARSHIPS OR OTHER FINANCIAL  "SSISTANCE."  Oes the organization discriminate by race in any way with respect to: tudents' rights or privileges? dmissions policies? mployment of faculty or administrative staff? cholarships or other financial assistance? ducational policies? se of facilities? thletic programs? ther extracurricular activities? you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		5a 5b 5c 5d 5e 5f 5g 5h		

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

Schedule E (Form 990) 2021

Schedule E (F	orm 99	0) 2021												CHOO					51-(	596	749	Page 2
Part II	Suppl applicat	<b>ement</b> ole. Also	t <b>al In</b> provi	<b>forma</b> de any	<b>ation</b> other	<ul> <li>Prov addition</li> </ul>	ide th onal ir	ne exp nforma	lanatio ation.	ons re	equired	d by P	art I,	lines 3,	4d,	5h, 6b	, and	7, as				
LINE 6	– EX	KPLAN	IAT]	ON	OF	GOV	ERN	MEN	IT F	'INZ	ANCI	IAL	ΑI	D:								
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132062 10-18-21 Schedule E (Form 990) 2021

**Questions Regarding Compensation** 

# **SCHEDULE J** (Form 990)

**Compensation Information** 

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

► Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990. ► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization

Department of the Treasury

Employer identification number CALIFORNIA ONLINE PUBLIC SCHOOLS 51-0596749

			Yes	No
<b>1</b> a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,			
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel Housing allowance or residence for personal use			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments  Health or social club dues or initiation fees			
	Discretionary spending account Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,			
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to			
	establish compensation of the CEO/Executive Director, but explain in Part III.			
	Compensation committee X Written employment contract			
	Independent compensation consultant			
	Form 990 of other organizations  X Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing			
	organization or a related organization:			
а	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
С	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
_	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the revenues of:	_		- V
a	The organization?	5a		X
b	Any related organization?	5b		<u> </u>
_	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
_	contingent on the net earnings of:	C-		Х
a	The organization?	6a		X
D	Any related organization?  If "Yes" on line 6a or 6b, describe in Part III.	6b		
7				
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments	7		х
Q	not described on lines 5 and 6? If "Yes," describe in Part III	7		
8	* **	8		х
9	Initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III  If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in	r		
9	Regulations section 53.4958-6(c)?	9		
			1	1

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

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B)
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) DR. RICHARD SAVAGE	(i)	202,921.	0.	0.	34,334.	49,716.	286,971.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DR. RICHIE ROMERO	(i)	166,745.	0.	0.	28,213.	40,853.	235,811.	0.
DUTY SUPERINTENDENT	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) KARA MANNIX	(i)	154,455.	0.	0.	26,134.	37,841.	218,430.	0.
PRINCIPAL	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) HEATHER TAMAYO	(i)	143,626.	0.	0.	24,301.	35,188.		0.
PRINCIPAL	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) DR. FRANCES SASSIN	(i)	144,909.	0.	0.	8,984.	35,503.	189,396.	0.
DIRECTOR OF BUSINESS SERVICES	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) LESLIE DOMBEK	(i)	117,419.	0.	0.	19,867.	28,768.		0.
ASSISTANT PRINCIPAL	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
	(ii)							
	(i)							
	(ii)							

Schedu	lle J (Form 990) 2021	CALIFORNIA ONLINE PUBLIC SCHOOLS	51-0596749	Page 3
Part II	Supplemental Information	1		
Provide	the information, explanation,	or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II.	Also complete this part for any additional information.	

SCHEDULE O (Form 990)

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 Form 990-EZ.

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

2021
Open to Public Inspection

Name of the organization

CALIFORNIA ONLINE PUBLIC SCHOOLS

Employer identification number 51-0596749

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: THE HIGHEST PERFORMANCE STANDARDS. FORM 990, PART VI, SECTION A, LINE 7A: THE AUTHORIZING DISTRICTS HAVE THE RIGHT TO APPOINT A DISTRICT REPRESENTATIVE TO THE BOARD; HOWEVER, THIS RIGHT HAS NOT BEEN EXERCISED. FORM 990, PART VI, SECTION A, LINE 8B: THERE ARE NO COMMITTEES THAT HAVE THE AUTHORITY TO ACT ON BEHALF OF THE BOARD. FORM 990, PART VI, SECTION B, LINE 11B: THE FORM 990 IS PREPARED BY THE ORGANIZATION'S OUTSIDE PUBLIC ACCOUNTING FIRM BASED ON INFORMATION PROVIDED BY MANAGEMENT. ONCE A DRAFT OF THE IT IS REVIEWED BY MANAGEMENT WITH ANY CHANGES OR RETURN IS AVAILABLE, REVISIONS INCORPROATED INTO THE FILING. THE REVISED RETURN IS THEN REVIEWED BY THE BOARD. FORM 990, PART VI, SECTION B, LINE 12C: ALL DESIGNATED FILERS SUBMIT A FORM 700 ANNUALLY TO THE SCHOOL FILING OFFICER. THE FORMS ARE ALSO SUBMITTED TO THE FAIR POLITICAL PRACTICES COMMISSION, WHICH IS THE CODE REVIEWING BODY. FORM 700'S ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART VI, SECTION B, LINE 15A:

PRIOR TO APPROVAL OF ANNUAL SALARY FOR THE EXECUTIVE DIRECTOR (IF SALARY IS

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

Schedule O (Form 990) 2021

132211 11-11-21

Schedule O (Form 990) 2021	Page <b>2</b>
Name of the organization  CALIFORNIA ONLINE PUBLIC SCHOOLS	Employer identification number 51-0596749
BEING CHANGED) A REVIEW OF COMPARABLE SALARIES IN THE AREA	IS PREPARED AND
SUBMITTED FOR REVIEW TO THE BOARD MEMBERS, WHO THEN REVIEW	, DISCUSS AND
APPROVE THE EXECUTIVE DIRECTOR'S COMPENSATION PACKAGE DURI	NG A PUBLICLY
NOTICED MEETING.	
FORM 990, PART VI, SECTION C, LINE 19:	
SINCE THE CORPORATION IS A PUBLIC AGENCY, ALL GOVERNING DO	CUMENTS, BOARD
POLICIES, MEETING MINUTES, AGENDAS, MEETING PACKAGES OF BA	CKUP MATERIALS,
ETC, ARE PUBLIC RECORDS AND AN ELECTRONIC COPY OF EACH IS	KEPT AS WELL.
THERE IS A PUBLIC RECORDS POLICY (POLICY AVAILABLE UPON RE	QUEST) REGARDING
HOW TO AND FROM WHOM TO MAKE A REQUEST OF THESE DOCUMENTS.	
FORM 990, PART IX, LINE 11G, OTHER FEES:	
OTHER FEES FOR SERVICES:	
PROGRAM SERVICE EXPENSES	1,106,654.
MANAGEMENT AND GENERAL EXPENSES	330,261.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,436,915.
SPECIAL EDUCATION SERVICES:	
PROGRAM SERVICE EXPENSES	7,677,083.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	7,677,083.
TECHNICAL SUPPORT AND REPAIRS SERVICES:	
PROGRAM SERVICE EXPENSES	1,151,250.
MANAGEMENT AND GENERAL EXPENSES	0.
132212 11-11-21 3 <b>5</b>	Schedule O (Form 990) 2021

Schedule O (Form 990) 2021	Page <b>2</b>
Name of the organization  CALIFORNIA ONLINE PUBLIC SCHOOLS	Employer identification number 51-0596749
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,151,250.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	10,265,248.
FORM 990, PART XII, LINE 2C:	
THIS PROCESS HAS NOT CHANGED FROM PRIOR YEAR.	

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Client Name: California Online Public Schools

Client Number: A275553 Source Envelope:

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Elaine Pavlich jewpad@gmail.com

**Board President** 

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Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	4/28/2023 1:52:40 PM
Certified Delivered	Security Checked	5/3/2023 8:15:45 AM
Signing Complete	Security Checked	5/3/2023 8:16:59 AM
Completed	Security Checked	5/3/2023 8:16:59 AM

Payment Events Status Timestamps

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