

APPENDIX A: 2023-24 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY

Name of Charter School:	Year School Opened:
Great Oaks Charter School	2014
Street Address:	City/Zip Code:
375 Howard Ave	Bridgeport, CT 06605
School Director:	School Director Contact Information:
John Scalice	jscalice@greatoakscharter.org /203-870-8188
Grades Authorized to Serve in 2022-2023:	Charter Term:
6-12	2024-2027

1. **School Performance Best Practices:** In 250 words or less, describe the practice or practices in use at the school that have resulted in strong student outcomes and a positive school climate during the 2023-2024 school year. Explain the rationale for establishing the practice(s) and the issue(s) it was intended to address. Describe the impact of the practice(s) on the student outcomes, providing evidence to substantiate effectiveness (i.e. quantitative, qualitative data). Provide evidence of collaboration with local school districts as appropriate.

Universal Embedded High Dosage Tutoring: The Great Oaks Bridgeport model for Universal High Dosage Tutoring is a blend between tutoring models. Great Oaks uses both, the “stand-alone” and “embedded” models, for student support. In our “stand-alone” model, students in the middle school receive intervention blocks as part of the standard instruction day making use of 4-5 tutors per class. Students are guided in small group instruction using data to develop intervention lessons and computer assisted learning programs to create learning pathways for students. High School students are assigned to credit accumulation, additional dual-enrollment programs, and intervention support through a seamless day program. Students work in small groups with the assistance of an AmeriCorps tutor through data guided lesson development or computer assisted programs with coaching around progress.

During the typical school day, ELA and Math classes are assigned embedded tutors (between one and three) in all middle school classes and select high school classes for student support during independent and small group instruction. Tutors are provided instructional materials aligned to the curriculum to support small groups, develop pre-requisite knowledge, and support student advancement based on the needs of the students and in alignment with current units of study. AmeriCorps members receive professional development on curriculum aspects, small group instructional strategies, opportunities for professional development on data review and the use of Artificial Intelligence for lesson development, and are given access to instructional tools to assist with student intervention.

PART 2: SCHOOL PERFORMANCE

1. School Goals: State the school’s mission statement. Provide the school’s mission-specific, measurable goals. Analyze school progress toward these goals, providing data as appropriate. Add/Remove rows as necessary.

MISSION STATEMENT

To provide a rigorous and inclusive learning experience for all students to prepare them for the college or career path of their choice by seeing the whole child, providing engaging instruction, and removing barriers.

Goal Statement:	Evidence of Progress Toward Target Goals:
<p>Improve Tier 1 instructional practices within the classroom to increase student achievement</p>	<p>The second year of implementation of research based curriculum for ELA in grades 6-12 through Fishtank Learning inclusive of professional development and internal and program specific coaching and Math curriculum in grades 6-8 (Mid-School-Math) and 9-12 (Illustrative Math) inclusive of professional development and internal and external coaching has significantly impacted instruction within the classrooms.</p> <p>As our teachers have become more familiar with the elements of the curriculum, teachers are able to tailor units and lessons through coaching and individual planning sessions using materials accompanied with unit mapping and intellectual preparation. This has led to enhanced lesson planning that is more targeted to meet student needs.</p> <p>As a result of these practices, Great Oaks Bridgeport experienced overall proficiency increases in 2023-2024 from our initial review of curriculum (2021-2022) of 8.9 points in ELA and 6.7 points in Math. Additionally, for the 2023-2024 school years, Great Oaks saw 58.3% (ELA) and 55.5% (Math) of students meet their growth scores.</p>
<p>Reduce Suspensions through restorative practices and consistent implementation of expectations</p>	<p>Increases to mental health supports through grant opportunities, the adoption of curriculum such as Second Step, training of culture team members in Second Step and de-escalation, and full staff development in restorative approaches, Great Oaks Bridgeport has been able to consistently reduce internal issues leading to Out of School Suspensions. For the 2023-24 school year, Great Oaks saw its lowest suspension rate in the past seven years at 11.6%. A Data review showed that more than half of those suspensions were related to incidents that occurred off campus where there were no opportunities for staff intervention.</p>

<p>Universal High Dosage Tutoring Model Codification</p>	<p>Great Oaks Bridgeport continues to implement Universal High Dosage Tutoring for all students in grades 6-10 and High Dosage Tutoring with variation for students in grades 11-12 through our partnership with the Great Oaks Foundation (no longer affiliated) and the deployment of AmeriCorps Fellows. During the past several years, Great Oaks Bridgeport has implemented variations of models to support students through access to tutoring during the traditional school day and through after-school opportunities.</p> <p>Great Oaks Bridgeport has spent the last two years refining a blended model of traditional tutoring (stand-alone assistance during intervention blocks) and embedded tutoring (inserted into classrooms for small group and individual work times) to push forward a cohesive and systemic approach to student support. This model has allowed Great Oaks Bridgeport to identify potential teachers and develop a pathway to certification for individuals inclusive of Special Education, Math, Science, and MLL instruction.</p> <p>By documenting approaches and refining them into a developed model inclusive of professional development focused on leveraging embedded Fellows within the classroom, clear lines of responsibility and accountability have been developed and are being implemented with more consistency across the middle and high school. This has contributed significantly to the increase in proficiency scores and growth scores on SBAC, and the increases in High School Graduation rates and college acceptances. This is also a key contributor to our student population consistently graduating with college credits (over 30%).</p>
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2. Student Achievement: The data below summarizes the school’s performance and academic achievement from the 2022-23 school year provided below. Please review the data using EdSight to ensure its accuracy.		
Performance Metric	2022-2023	
1.1. Academic Achievement		
a. ELA Performance Index – All Students	51.9	
b. ELA Performance Index – High Needs Students	50.0	
c. Math Performance Index – All Students	42.2	
d. Math Performance Index – High Needs Students	40.6	
e. Science Performance Index – All Students	43.0	
f. Science Performance Index – High Needs Students	42.0	
1.2. Academic Growth		
a. ELA Academic Growth – All Students	69.9%	
b. ELA Academic Growth – High Needs Students	69.5%	
c. Math Academic Growth – All Students	56.7%	
d. Math Academic Growth – High Needs Students	55.5%	
e. Progress Toward English Language Proficiency – Literacy	42.1%	
f. Progress Toward English Language Proficiency - Oral	48.5%	
1.3. Participation Rates—ELA, Math, Science (a. All Students, b. High Needs Students)		
1.4. Chronic Absenteeism	a. All Students	36.8%
	b. High Needs Students	39.2%
1.5. Preparation for CCR – Percent Taking Courses	33.1%	
1.6. Preparation for CCR – Percent Passing Exams	15.4%	
1.7. On-track to High School Graduation	82.7%	
1.8. 4-year Graduation—All Students (2022 Cohort)	86.0%	
1.9. 6-year Graduation—High Needs Students (2020 Cohort)	*	
1.10. Postsecondary Entrance (Graduating Class 2022)	33.3%	
1.11. Physical Fitness (estimated participation rate = 26.0%)	12.9%	
1.12. Arts Access	55.4%	
School Category: 4	*	
Charter School Accountability Index:	54.5	

*Source: CSDE analysis based on district submitted and certified data.

3. Legal Compliance Best Practices: In 250 words or less, detail how specific practices employed overtime at the school result in ensuring that the school operates in compliance with applicable laws and regulations (e.g. support for students with disabilities, English Learners/Multilingual Learners, employee, and student rights). Describe the areas of operation including policies and procedures that ensure compliance with applicable laws and regulations. Include quantitative and qualitative information associated with compliance. Provide evidence of collaboration with local school districts in this area as appropriate.

Throughout the 2023-24 school year, Great Oaks Bridgeport continued services for students and families. We made improvements to our certification efforts, attendance teams, and Student Support Services. These steps included:

Certification

- Continued development and funding of AmeriCorps Teaching Fellows and our partnership with RELAY for alternate route certifications; creating a pipeline of certified staff members that already have relationships with our students.
- Collaboration with local Teacher Preparation Programs (Colleges and Universities) to assist current staff with the completion of requirements for certification and to gain access to recruitment opportunities.
- Certification checks prior to offer letters, inclusive of document and transcript reviews.
- Offering stipends for PRAXIS testing for first time test takers as well as support through our CMO for testing familiarity.

Attendance

- Daily middle school and high school attendance meetings with members of administration, operations, student support services, and our culture team inclusive of clearly articulated operating procedures and accountability checks.
- Family meetings scheduled prior to Attendance PPT's to develop individual plans around unique situations, review credit accumulation, and partner students with staff or fellow members.

Student Support Services

- Developed support and accounting structures for continued delivery of services.
- Enhancement of MLLL services through the use of bilingual AmeriCorps Fellows and Fellows seeking certification in MLL instruction for before, during, and after school additional services.
- Collaboration with Bridgeport Public Schools to ensure all IEP's and service hours are met in a timely fashion.

PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

1. Financial Documents: As required by C.G.S. § 10-66cc(b)(2) and 10-66pp, the charter school, and if applicable, the charter school management organization of the state or local charter school, (1) shall submit FY 2022-2023 certified audit statements, including the statement of activities showing all revenues from public and private sources, expenditures, and net operating gain/loss, balance sheet and statement of cash flows; (2) the charter school and if applicable, the charter school management organization of the state or local charter school, shall submit a complete copy of the most recently completed Internal Revenue Service form 990, including all parts and schedules, **other than Schedule B** of such form; (3) provide the FY 2023-2024 budget; and (4) provide a FY 2024-2025 board-approved budget.

2. Financial Condition: Provide the following financial data taken from the FY 2022-2023 certified audit statement.

Total margin (net income/total revenue):	-0.028%
Debt to asset ratio (total liabilities/total assets):	0.87
Debt service coverage ratio (net income + depreciation + interest expense)/ (annual principal + interest, and lease payments):	No debt
Current asset ratio (current assets/current liabilities):	2.91
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	12.3
Cash flow (change in cash balance):	87,792

3. Governing Board: Consistent with C.G.S. § 10-66bb(d)(3)(A), provide the information below for all governing board members. The governing board should include teachers, parents, guardians of students enrolled in the school, and the chairperson of the local or regional board of education of the town in which the charter school is located and which has jurisdiction over a school that resembles the approximate grade configuration of the charter school, or the designee of such chairperson, provided such designee is a member of the board of education or the superintendent of schools for the school district, or the superintendent’s designee.

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Robert Carlson	Retired Business Owner	Board Chair	bcarlson@gobpt.org	X Yes <input type="checkbox"/> No
Corey Sneed	Licensed Financial Professional	Board Treasurer	csneed@gobpt.org	X Yes <input type="checkbox"/> No
Selena Morgan	Executive Director of Elementary Schools	Superintendent Designee- Bridgeport Public Schools	smorgan@gobpt.org	X Yes <input type="checkbox"/> No
David Zieff	Certified Public Accountant	Board Member	dzieff@gobpt.org	X Yes <input type="checkbox"/> No
Bea Bagley	Recently Retired teacher of the Fairfield Public School System	Board Member	bbagley@gobpt.org	X Yes <input type="checkbox"/> No
Tenssie Ramsay	Licensed Professional Counselor	Board Member	tramsay@gobpt.org	X Yes <input type="checkbox"/> No
Eva Vega	Branch Manager at M&T Bank	Board Secretary	evega@gobpt.org	X Yes <input type="checkbox"/> No
Daniel Luciano	Teacher at Great Oaks BPT	Teacher Representative	dluciano@gobpt.org	X Yes <input type="checkbox"/> No
Diane Gordon	Parent	Parent Representative	dgordon@gobpt.org	X Yes <input type="checkbox"/> No
Matthew Nwosu	Pediatrician	Board Member	mnwosu@gobpt.org	X Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No
				<input type="checkbox"/> Yes <input type="checkbox"/> No

4. Renewal Terms and Other Issues: Provide a progress update on terms established in the charter school’s most recent renewal; summarize actions taken and progress data to substantiate efforts to address such terms. Provide an update on how the charter school is addressing or plans to address the issues noted. The chart below is pre-populated to include terms documented in the school’s last renewal resolution or issues identified by the CSDE.

Standard/Indicator:	Term or Condition:	Progress Update:
<p>1.1 Academic Achievement</p>	<p>Great Oaks Charter Schools’ 2022-23 Next Generation Accountability Index was 54.5, the state’s index was 69.3.</p> <p>By April 8, 2024, Great Oaks shall submit a revised corrective action plan to improve student academic achievement. Great Oaks shall engage in a root cause analysis of their utilizing the CSDE Needs Assessment Toolkit (ct.gov).</p> <p>The school should continue efforts to improve student outcomes.</p>	<p>In compliance with the State Board of Education’s directive, a revised corrective action plan was submitted for CSDE approval inclusive of root causes. This process was furthered by the engagement of Great Oaks Bridgeport in the Commissioner’s Network Planning Process.</p> <p>To increase academic achievement for the 2024-2025 school year, Great Oaks will continue further development and coaching on the implementation of research based curriculum, embedded coaching, and professional development through consultation with Corwin regarding Tier 1 strategies focused on Teacher Clarity and Success Criteria.</p> <p>In addition, Great Oaks will revise the curriculum to include time and resources for the development of prerequisite knowledge. In reviewing data, the overwhelming majority of students enter our 6th grade class multiple years behind grade level and struggle to access the curriculum without appropriate spiraling and support of prerequisite understandings in the areas of Math and ELA.</p> <p>To further our efforts, additional work on the integration of data sources into a single point for teacher access will be developed and implemented. This will provide teachers and tutors greater and quicker access to relevant data for use during data team and planning meetings.</p>

<p>2.2 Financial Reporting and Compliance</p>	<p>The APPM required some amendments including special education billing rate process, thresholds and signatories of checks and wire transfers, bank and credit card reviews and reconciliations, and payment authorizations.</p> <p>The BPPM must specify that it is the responsibility of the Governing Board to evaluate the Executive Director of the school. It is important that the employee handbook clearly states that the teachers and staff of the school are employees of the school and not of the charter school management organization.</p>	<p>Financial policy was updated and approved by the Board of Directors. Updates were made to the Employee Handbook and Financial Policies removing references to the Great Oaks Foundation.</p>
<p>3.5 Chronic Absenteeism</p>	<p>Great Oaks Charter Schools' chronic absenteeism rate for the 2021-22 school year was 30.4%, whereas the state average was 23.7%. The school's rate for the 2022-2023 school year was 36.8%, whereas the state average was 20.0%. The school should continue efforts to lower the chronic absenteeism rate.</p>	<p>As part of the revision of our Corrective Action Plan and Commissioner's Network Plan, detailed strategies for improving student attendance were outlined. For the upcoming school year, Great Oaks Bridgeport will employ the following strategies to reduce Chronic Absenteeism:</p> <ul style="list-style-type: none"> ● Hiring of an attendance coordinator for family contact, student conferences, plan implementation, and home visits ● Student incentives and attendance celebrations ● Increased signage and inclusion of acknowledgement at community meetings, bulletin boards for attendance improvement, and awards ● Revision of attendance policy with provisions to increase parent notification and awareness of attendance and its impact on educational success ● Enhanced student data information system to track attendance more accurately and to improve reporting for attendance teams

<p>3.5 School Culture and Climate</p>	<p>Great Oaks Charter Schools' suspension rate for the 2021-22 school year was 17.4%, whereas the state average was 6.5%. The school's rate for the 2022-23 school year was 11.6%, whereas the state average was 7.0%</p> <p>The school should continue its efforts to improve student outcomes in culture and climate.</p>	<p>As part of the revision of our Corrective Action Plan and Commissioner's Network Plan, detailed strategies for reducing student suspensions. For the upcoming school year, Great Oaks Bridgeport will employ the following strategies to reduce student suspensions:</p> <ul style="list-style-type: none"> ● Continued training for all staff on increased parent communication regarding smaller incidents to increase proactive monitoring prior to incidents that may lead to suspension ● Continued training for culture team members on planning and delivering support for students ● Professional development for AmeriCorps members on relationship building, communicating expectations, and intervention services for students. ● Additional Social Worker support for students engaging in Social Media in a manner that can lead to school consequences ● Continued use and refinement of role for our Mental Health Clinician to work with individual students and whole school community awareness regarding services and opportunities.
<p>4.5 Teacher/Staff Credentials</p>	<p>As of May 1, 2024, the Bureau of Educator Standards and Certification reported 1 staff identified in the Educator Data System as out of compliance for the 2023-24 school year. No active certificate/permit on file.</p> <p>Per state statute, it is the school's responsibility to take steps to ensure 100% of school staff hold appropriate certificates, permits, or authorizations for positions.</p>	<p>Great Oaks Bridgeport continues to take steps to reach 100% certification annually. In addition to previously communicated steps and in alignment with our Corrective Action Plan, we will engage in the following for the 2024-2025 school year:</p> <ul style="list-style-type: none"> ● On site hiring fair for certified teachers seeking initial employment or change of district ● Continued work with CSDE Certification with reviewing transcripts and Praxis testing for certification eligibility ● Rebranding of communication regarding the benefits of working at Great Oaks ● Increased presence on college campuses and at recruitment fairs

5. Stewardship, Governance, and Management Best Practices: In 250 words or less, summarize practices/processes established in the areas of stewardship, governance, and management (e.g., financial management, reporting compliance, sustaining financial viability, and school operations) that ensure the school is financially viable, organizationally healthy, strong, and held accountable to established goals. Explain the rationale for establishing and/or continuing the practice(s). Explain the impact on the school, referencing quantitative and qualitative data. Provide evidence of collaboration with local school districts in this area as appropriate.

The Great Oaks Board of Directors is actively engaged in the governance of the school. The Board continually works to solidify its governance roles and responsibilities through clarification of Board processes and procedures. Board members make it a priority to attend monthly Board meetings to advance the business of the school and individual Board members step in as needed to advocate on the school's behalf, for the sustainable health of the school. Between monthly Board meetings, the Board relies upon its active committee structure to monitor happenings at the school. Monthly meetings of the Governance and Finance Committees are attended by the school's Chief Executive Officer, Chief Operations Officer, and Chief Financial Officer, and are used for in-depth discussions to develop recommendations to be brought to the full Board for a vote. Finally, the Board Chair and Chief Executive Officer frequently communicate regarding the ongoings of the school, opportunities for enhancements, and reviews of procedures related to student and governance improvement.

The Board of Directors remains actively involved in enhancing relationships with community members and organizations outside of the school to provide opportunities for the school's leadership team and students for development, career and college opportunities, and student programs. Additionally, through their combined network, the Board continuously engages active community leaders and professionals to advise or become part of our Great Oaks Board of Directors to enhance our diverse representation and provide unique perspectives on how to create new programs and sustain our programs moving forward to benefit students.

PART 4: STUDENT POPULATION

1. Enrollment and Demographic Data: Provide 2023-2024 student demographic and enrollment information.

Grades Served:	6-12	American Indian or Alaska Native:	3
Student Enrollment:	659	Asian:	1
		Black/African American:	288
Percent of Free/Reduced-Price Meals:	52.4%	Hispanic/Latino:	327
		Native Hawaiian or Pacific Islander:	0
Percent of Special Education Students:	18.4%	Two or More Races:	9
		White:	31

2023-2024 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
0	0	0	0	0	0	0	61	105	108	105	104	97	79	659

2. Enrollment Efforts: Summarize the school’s efforts to attract, enroll and retain a diverse student population, representative of students of color, low-income students, English Learners/Multilingual Learners, and students with disabilities.

The Great Oaks Charter School Operations team has developed a comprehensive recruitment strategy in partnership with community stakeholders, including parents and a representative from the Connecticut Charter Schools Association. This strategy includes a variety of engagement methods to ensure we reach a broad and diverse audience.

Our approach features both in-person and virtual open houses, offered with translation services, as well as presentations that are accessible at any time to accommodate the needs of our community. We also conduct targeted mailings, robust social media campaigns, phone bank outreach, parent-to-parent referrals, and online advertising to raise awareness about our school.

To ensure that we reach all community residents, our recruitment team has been intentional in distributing marketing materials in over 10 different languages. We continue to focus our efforts on the East Side district of Bridgeport and collaborate with community-based organizations that primarily serve minority families. Our partnerships include organizations like Optimus Health Care, local youth centers such as the Boys and Girls Club, and the Connecticut Institute for Refugees and Immigrants (CIRI).

These targeted efforts have proven successful, as evidenced by our district’s eligibility for 100% free lunch and the growing number of Multi Language Learners in our student population. Our strategic outreach and partnerships demonstrate our commitment to creating an inclusive and diverse school community that reflects the demographics of the greater Bridgeport area.

3. Waitlist Data: Provide waitlist totals below, illustrating demand and community support for the school.

2023-2024 Waitlist:	2024-2025 Waitlist:
345	289

4. Student Population Best Practice: In 250 words or less, summarize practice(s)/system(s) used in the area of student population (e.g., family and community engagement, recruitment processes, retention strategies) to ensure the school promotes equity by effectively attracting, enrolling and retaining students, particularly among targeted populations. Explain the rationale for establishing and/or continuing the practice(s). Include a brief narrative on the school's unique model and describe the practice(s) and its impact on the school, referencing quantitative and qualitative data. Provide evidence of collaboration with local school districts in this area as appropriate.

At Great Oaks Charter School, our approach to attracting, enrolling, and retaining a diverse student population focuses on creating equitable access through targeted engagement and community collaboration. Given our school's location in Bridgeport, an urban district, we naturally receive applications from students of color and low-income families, reflecting the demographics of our community.

We continue to offer our enrollment application in multiple languages, ensuring that language barriers do not limit opportunities for these families. Multilingual Learners (MLLs) receive priority during the application process, further supporting their inclusion. To strengthen our outreach, we also distribute multilingual marketing materials and have a dedicated bilingual team to assist non-English-speaking families.

Our partnerships with community organizations, such as the Connecticut Institute for Refugees and Immigrants (CIRI), Optimus Health Care, and local youth centers like the Boys and Girls Club, play a significant role in reaching underserved populations. These collaborations help us connect with families of students in grades 6-12, ensuring they receive the necessary information about our school in their native languages.

We also focus on students with disabilities by providing tailored open houses and opportunities for families to meet with our Diverse Learning Team. This proactive approach ensures families understand the support available to their children. Our collaboration with local school districts is essential in this effort, as we work closely with district personnel during the enrollment process to obtain student records promptly and to identify support services that help us create a seamless transition for these students.

Our strategic recruitment and engagement efforts have resulted in meeting our enrollment target of 661 students annually, with a consistent waitlist of over 200 students each year. Additionally, we have seen an increase in our MLL population from 13% to 16%, reflecting the impact of our outreach and support initiatives. These practices help us foster a welcoming school culture where all students, regardless of background, have the opportunity to thrive.

APPENDIX B: CHARTER SCHOOL PERFORMANCE FRAMEWORK



The Connecticut State Department of Education’s (CSDE) charter school performance framework promotes clear and transparent expectations for all charter schools. The four performance standards are central to measuring schools’ efficacy and viability, and align to state law and national best practices among charter school authorizers as accumulated by the National Association of Charter School Authorizers. Within each standard area, the framework identifies a series of indicators used to evaluate charter schools. The framework drives the CSDE’s charter school accountability systems and processes, including initial approval decisions, annual monitoring, and renewal determinations.

Performance Standards:	
<ol style="list-style-type: none"> 1. School Performance: Is the school a successful model resulting in strong student outcomes and a positive school climate? 2. Stewardship, Governance, and Management: Is the school financially and organizationally healthy and viable? 3. Student Population: Is the school promoting equity by effectively attracting, enrolling, and retaining students, particularly among targeted populations? 4. Legal Compliance: Is the school acting in compliance with applicable laws and regulations? 	
Performance Standards:	Performance Indicators:
1. School Performance	<ol style="list-style-type: none"> 1.1. Academic Achievement <ol style="list-style-type: none"> a. ELA Performance Index–All Students b. ELA Performance Index–High Needs Students c. Math Performance Index–All Students d. Math Performance Index–High Needs Students e. Science Performance Index–All Students f. Science Performance Index–High Needs Students 1.2. Academic Growth <ol style="list-style-type: none"> a. ELA Academic Growth–All Students b. ELA Academic Growth–High Needs Students c. Math Academic Growth–All Students d. Math Academic Growth–High Needs Students e. Progress toward English Language Proficiency–Literacy f. Progress toward English Language Proficiency-Oral 1.3. Participation Rates–ELA, Math, Science (a. All Students, b. High Needs) 1.4. Chronic Absenteeism (a. All Students, b. High Needs) 1.5. Postsecondary Preparation 1.6. Postsecondary Readiness 1.7. On-track to High School Graduation 1.8. 4-year Adjusted Cohort Graduation (All Students) 1.9. 6-year Adjusted Cohort Graduation (High Needs Students) 1.10. Postsecondary Entrance Rate 1.11. Physical Fitness 1.12. Arts Access
2. Stewardship, Governance, and Management	<ol style="list-style-type: none"> 2.1. Financial Management 2.2. Financial Reporting 2.3. Financial Viability 2.4. Governance and Management 2.5. Facility
3. Student Population	<ol style="list-style-type: none"> 3.1. Recruitment and Enrollment Process 3.2. Waitlist and Enrollment Data 3.3. Demographic Representation 3.4. Family and Community Support 3.5. School Culture and Climate
4. Legal Compliance	<ol style="list-style-type: none"> 4.1. Open Meetings and Information Management 4.2. Students with Disabilities 4.3. English Learners 4.4. Rights of Students 4.5. Teacher/Staff Credentials 4.6. Employee Rights

APPENDIX C: STATEMENT OF ASSURANCES

It is imperative that charter schools—as with all other public schools—adopt and uphold the highest ethical and legal standards while delivering excellent academic opportunities for students and their families.

As the authorized representative of **Great Oaks Charter School**, to the best of my knowledge, I affirm that:

1. Pursuant to C.G.S.A. § 10-66rr, all board members and staff have satisfactorily completed background checks, including a state and national criminal record check and a record check of the Department of Children and Families child abuse and neglect registry.
2. Pursuant to C.G.S.A. § 10-66rr, if applicable, all charter school management organization (CMO) governing board members and staff members, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
3. All contractors doing business with the school, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
4. Records of any and all background checks described above, are on file at **Great Oaks Charter School** and available for random audit by the Connecticut State Department of Education (CSDE).
5. Pursuant to C.G.S.A. § 10-6600, **Great Oaks Charter School** Governing Board has adopted written anti-nepotism and conflict of interest policies consistent with state law and best practices in nonprofit corporate governance, and pursuant to 10-66bb(d), that no member or employee of the Governing Board has a personal or financial interest in any asset, real or personal, of the charter school.
6. Pursuant to C.G.S.A. § 10-6600, each member of a governing council of a state or local charter school shall complete training related to charter school governing council responsibilities and best practices at least once during the term of the charter, and that no board member of **Great Oaks Charter School** serves on the board of another charter school or CMO.
7. All public funds received by **Great Oaks Charter School** have been, or are being, expended prudently and in a manner required by law.
8. All Governing Board meetings are open and accessible to the public, and that **Great Oaks Charter School** has posted, and continues to post, on any Internet website that the Governing Board operates, the schedule, agenda, and minutes of each Governing Board meeting, including any meeting of a subcommittee of the Governing Board.
9. **Great Oaks Charter School** does not discriminate in any employment practice, education program, or educational activity on the basis of race, color, religious creed, sex, age, national origin, ancestry, marital status, sexual orientation, gender identity or expression, disability, or any other basis prohibited by Connecticut state and/or federal nondiscrimination laws.
10. **Great Oaks Charter School** does not operate any school location outside the scope of its approved charter or subsequent State Board of Education approval.



By signing this Statement of Assurances on behalf of the Governing Board of **Great Oaks Charter School**, I acknowledge that I understand the terms contained herein and affirm the validity of each statement to the best of my knowledge. I further understand that **Great Oaks Charter School** may be subject to random audit by the CSDE to verify these statements.

Signature:

A handwritten signature in black ink that reads 'Robert S. Carlson'.

Name of Board Chairperson:

Robert S. Carlson

Date:

10-18-24



Financial Statements, Uniform Guidance
Schedules, and State
Single Audit Together with
Independent Auditors' Reports

June 30, 2023 and 2022

Great Oaks Charter School – Bridgeport, Inc.

Financial Statements, Uniform Guidance Schedules, and State Single Audit Together with Independent Auditors' Reports June 30, 2023 and 2022

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Independent Auditors' Report

**Board of Trustees
Great Oaks Charter School – Bridgeport, Inc.**

Opinion

We have audited the accompanying financial statements of Great Oaks Charter School - Bridgeport, Inc. ("GOCS-B"), which comprise the statement of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of GOCS-B as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of GOCS-B and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Policy

As discussed in Note 2 to the financial statements, GOS-B adopted the Financial Accounting Standards Board ("FASB") Topic 842, *Leases*, which resulted in the recognition of a right to use asset and related lease liability effective July 1, 2022. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about GOCS-B's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

PKF O'CONNOR DAVIES LLP

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Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of GOCS-B's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about GOCS-B's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

**Board of Trustees
Great Oaks Charter School – Bridgeport, Inc.**

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Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and schedule of expenditures of state financial assistance as required by the Connecticut State Single Audit Act, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the schedule of expenditures of state financial assistance are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2024, on our consideration of GOCS-B's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of GOCS-B's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering GOCS-B's internal control over financial reporting and compliance.

PKF O'Connor Davies, LLP

Shelton, Connecticut
January 26, 2024

Great Oaks Charter School – Bridgeport, Inc.

Statements of Financial Position

	June 30,	
	<u>2023</u>	<u>2022</u>
ASSETS		
Cash	\$ 462,888	\$ 375,096
Government grants and contracts receivable	1,158,593	966,348
Prepaid expenses and other	45,418	130,565
Security deposits	380,303	380,303
Property and equipment	2,514,448	2,798,728
Finance lease right-of-use asset	217,348	
Operating lease right-of-use asset	17,671,623	-
	<u>\$ 22,450,621</u>	<u>\$ 4,651,040</u>
LIABILITIES & NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	287,533	471,229
Accrued payroll and taxes	398,354	278,368
Loan payable, affiliate	-	113,715
Deferred rent	-	765,869
Finance lease liability	218,306	
Operating lease liability	18,528,198	-
Total Liabilities	<u>19,432,391</u>	<u>1,629,181</u>
Net Assets		
Without donor restrictions	<u>3,018,230</u>	<u>3,021,859</u>
	<u>\$ 22,450,621</u>	<u>\$ 4,651,040</u>

See notes to financial statements

Great Oaks Charter School – Bridgeport, Inc.

Statements of Activities

	Year Ended June 30,	
	2023	2022
	Without Donor Restrictions	Without Donor Restrictions
OPERATING REVENUES AND OTHER SUPPORT		
State grants and contracts	\$ 7,976,871	\$ 7,570,341
Federal grants and contracts	3,538,892	2,095,623
Private donations and other funding	746,441	859,011
In-kind revenues	689,440	836,397
Total Public Support and Revenue	12,951,644	11,361,372
EXPENSES		
Program Services		
Education	9,503,926	8,302,423
Special education	3,020,665	2,261,023
Total Program Services	12,524,591	10,563,446
Supporting services		
Management and general	430,682	423,142
Total Expenses	12,955,273	10,986,588
 Change in Net Assets	 (3,629)	 374,784
NET ASSETS		
Beginning of Year	3,021,859	2,647,075
End of Year	\$ 3,018,230	\$ 3,021,859

See notes to financial statements

Great Oaks Charter School – Bridgeport, Inc.

Statements of Functional Expenses

Year Ended June 30, 2023

	Program Services			Supporting Services	Total
	Education	Special Education	Total	Management and General	
EXPENSES					
Salaries	\$ 4,233,304	\$ 1,358,527	\$ 5,591,831	\$ 203,309	\$ 5,795,140
Payroll taxes and employee benefits	763,592	283,620	1,047,212	43,634	1,090,846
In-kind tutor services	228,362	58,066	286,428	-	286,428
Professional development	118,362	37,580	155,942	5,394	161,336
Professional fees	572,419	179,711	752,130	72,460	824,590
Student and staff recruitment	12,589	3,474	16,063	197	16,260
Curriculum and classroom	293,711	119,599	413,310	708	414,018
Supplies and materials	150,680	41,937	192,617	2,612	195,229
Food service	297,805	75,723	373,528	-	373,528
In-kind transportation	310,814	79,031	389,845	-	389,845
Insurance	110,710	35,151	145,861	5,045	150,906
Information technology	239,307	75,981	315,288	10,905	326,193
Occupancy and facility costs	1,722,712	531,247	2,253,959	67,172	2,321,131
Non-capitalized equipment and furnishings	16,979	5,391	22,370	773	23,143
Repairs and maintenance	81,016	25,530	106,546	3,552	110,098
Interest	4,862	1,544	6,406	222	6,628
Depreciation and amortization	302,444	96,027	398,471	13,782	412,253
Other	44,258	12,526	56,784	917	57,701
Total Expenses	\$ 9,503,926	\$ 3,020,665	\$ 12,524,591	\$ 430,682	\$ 12,955,273

See notes to financial statements

Great Oaks Charter School – Bridgeport, Inc.

Statements of Functional Expenses

Year Ended June 30, 2022

EXPENSES	Program Services			Supporting Services	Total
	Education	Special Education	Total	Management and General	
Salaries	\$ 3,368,929	\$ 916,749	\$ 4,285,678	\$ 172,104	\$ 4,457,782
Payroll taxes and employee benefits	546,081	202,830	748,911	31,205	780,116
In-kind tutor services	355,376	78,009	433,385	-	433,385
Professional development	91,668	24,484	116,152	4,236	120,388
Professional fees	558,197	148,871	707,068	114,662	821,730
Student and staff recruitment	23,083	5,669	28,752	585	29,337
Curriculum and classroom	260,139	101,549	361,688	1,014	362,702
Supplies and materials	128,268	32,067	160,335	3,496	163,831
Food service	298,244	65,468	363,712	-	363,712
In-kind transportation	294,881	64,730	359,611	-	359,611
Insurance	105,409	28,155	133,564	4,871	138,435
Information technology	156,580	41,822	198,402	7,236	205,638
Occupancy and facility costs	1,616,392	417,810	2,034,202	61,171	2,095,373
Non-capitalized equipment and furnishings	15,563	4,157	19,720	719	20,439
Repairs and maintenance	69,975	18,169	88,144	2,728	90,872
Interest	18,015	4,812	22,827	832	23,659
Depreciation and amortization	394,086	105,260	499,346	18,211	517,557
Other	1,540	411	1,951	71	2,022
Total Expenses	\$ 8,302,423	\$ 2,261,023	\$ 10,563,448	\$ 423,142	\$ 10,986,589

See notes to financial statements

Great Oaks Charter School – Bridgeport, Inc.

Statements of Cash Flows

	Year Ended June 30,	
	2023	2022
CASH FLOWS FROM FINANCING ACTIVITIES		
Change in net assets	\$ (3,629)	\$ 374,784
Adjustments to reconcile change in net assets to net cash from operating activities:		
Amortization of financing lease right-of-use asset	958	
Amortization of operating lease right-of-use asset	90,706	-
Depreciation	412,253	517,557
Change in operating assets and liabilities		
Government grants and contracts receivable	(192,245)	(619,845)
Prepaid expenses	85,147	167,647
Accounts payable and accrued expenses	(183,696)	325,251
Accrued payroll and taxes	119,986	64,721
Deferred rent	-	69,478
Reserve Fund	-	400,000
Net Cash from Operating Activities	329,480	1,299,593
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property and equipment	(127,973)	(243,332)
Net Cash from Investing Activities	(127,973)	(243,332)
 CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of loan affiliate	(113,715)	(110,000)
Repayment of long-term debt	-	(833,588)
Net Cash from Financing Activities	(113,715)	(943,588)
 Net Change in Cash	87,792	112,673
 CASH		
Beginning of Year	375,096	262,423
End of Year	\$ 462,888	\$ 375,096

See notes to financial statements

Great Oaks Charter School – Bridgeport, Inc.

Notes to Financial Statements
June 30, 2023 and 2022

1. Description of the School

Great Oaks Charter School – Bridgeport, Inc. (“GOCS-B”), a not-for-profit organization is recognized by the State of Connecticut as a charter school under Public Act No. 97-214, as amended by Sections 56 and 57 of Public Act 96-244. The Board of Education of the State of Connecticut has granted GOCS-B’s charter to operate grades 6 – 12 through June 2024. GOCS-B was organized to create a rigorous, supportive middle, and high school program that ensures its graduates have the requisite knowledge and habits of mind to earn a degree from a competitive four-year college or university. During fiscal years 2023 and 2022 GOCS-B operated classes for 661 students in grades 6 through 12. GOCS-B is primarily funded by governmental grants and contracts.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”).

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Cash

From time to time GOCS-B has cash in the bank in excess of the federal deposit insurance amount of \$250,000. As of June 30, 2023, GOCS-B exceeded federally insured limits by \$94,204. GOCS-B did not exceed federally insured limits as of June 30, 2022.

Government Grants and Contracts Receivable

Grants and contracts receivable are stated at the amount management expects to collect from outstanding balances.

GOCS-B continuously monitors the creditworthiness of grantors and establishes an allowance for amounts that may become uncollectible in the future based on current economic trends, historical payment, bad debt write-off experience and any specific grantor related collection issues. Balances that remain outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a reduction in accounts receivable. As of June 30, 2023 and 2022, no allowance for doubtful accounts has been deemed necessary.

Great Oaks Charter School – Bridgeport, Inc.

Notes to Financial Statements
June 30, 2023 and 2022

2. Summary of Significant Accounting Policies (*continued*)

Property and Equipment

Property and equipment is carried at cost and includes expenditures which substantially increase their useful lives. The cost of property and equipment purchased in excess of \$2,500 is capitalized. Depreciation is being provided by use of the straight-line method over the estimated useful lives of the related asset ranging from three to twenty years. Expenditures for repairs and maintenance are charged to expense as incurred.

Refundable Advances

GOCS-B records certain grants and contracts as refundable advances until related services are performed, at which time they are recognized as revenue.

Leases and Change in Accounting Principle

GOCS-B adopted Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) Topic 842, Leases, effective July 1, 2022, using the effective date method with July 1, 2022 as the initial date of application. GOCS-B elected to use all available practical expedients provided in the transition guidance. These allowed GOCS-B to not reassess the identification, classification, and initial direct costs of lessor agreements and to use hindsight for determining lease term and right of use (“ROU”) asset impairment.

GOCS-B’s lease agreements do not contain any material residual value guarantees or material restrictive covenants.

As a result of the adoption of the new lease accounting guidance, on July 1, 2022, GOCS-B recognized a finance lease liability of \$259,415 and an operating lease liability of \$19,338,416 that represents the present value of the remaining finance and operating lease payments of \$234,156 and \$20,219,082 discounted using GOCS-B’s risk-free interest rate using the treasury note rates at the commencement date and a finance lease right-of-use asset of \$259,415 an operating lease right-of-use asset of \$18,572,550 adjusted for the existing deferred rent liability of \$765,866, recognized under the previous lease guidance.

GOCS-B has noncancellable finance and operating leases for office space and equipment and determines if an arrangement is a lease at inception. Finance leases are included in finance lease ROU assets and finance lease liabilities on the accompanying balance sheets. Operating leases are included in operating lease ROU assets and operating lease liabilities on the accompanying balance sheets.

GOCS-B assesses whether an arrangement qualifies as a lease (i.e., conveys the right to control the use of an identified asset for a period of time in exchange for consideration) at inception and only reassesses its determination if the terms and conditions of the arrangement are changed. Leases with an initial term of 12 months or less are not recorded on the balance sheet. Lease expense is recognized for these leases on a straight-line basis over the lease term.

Great Oaks Charter School – Bridgeport, Inc.

Notes to Financial Statements
June 30, 2023 and 2022

2. Summary of Significant Accounting Policies *(continued)*

Leases and Change in Accounting Principle (continued)

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Finance and operating lease ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease term. GOCS-B elects to treat any non-lease components of lease agreements as a lease component.

As most of the leases do not provide an implicit borrowing rate, GOCS-B generally uses a risk-free rate based on the information available at the commencement date in determining the present value of lease payments. The operating lease ROU asset includes any lease payments made and excludes lease incentives. The lease term may include options to extend or terminate the lease when it is reasonably certain that GOCS-B will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

The following disclosures are required under FASB ASC 840, Leases, and are presented as of and for the year ended June 30, 2023, as management of GOCS-B elected to adopt FASB ASC 842 as of July 1, 2022, using the effective date method. GOCS-B leases equipment under noncancellable finance leases expiring through September 2028. GOCS-B leases the school building and tutor housing under noncancellable operating lease expiring through August 2038. Rent expense was \$1,493,363 in 2022.

Net Assets

Net assets without donor restrictions – net assets without donor restrictions are available for use at the discretion of the Board of Directors (“Board”) and/or management for general operating purposes. From time to time the Board designates a portion of these net assets for specific purposes which makes them unavailable for use at management’s discretion. As of June 30, 2023, the Board has not designated any funds for specific purposes.

Net assets with donor restrictions – net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions.

No gifts of cash or other assets with donor restrictions were received in 2023 and 2022.

Grants and Contracts

Revenue from the state and local government resulting from the GOCS-B’s charter status is based on the number of students enrolled and is recorded when services are performed in accordance with the charter agreement.

GOCS-B receives a substantial portion of its operating support and revenue from the Connecticut State Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, GOCS-B’s finances could be materially affected.

Great Oaks Charter School – Bridgeport, Inc.

Notes to Financial Statements
June 30, 2023 and 2022

2. Summary of Significant Accounting Policies (*continued*)

Contributions

The Organization recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. Federal and state contracts and grants are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Refundable government grants consists of government grants received for which performance requirements or incurrence of allowable qualifying expenses have not yet been met or incurred. Contributions are reported as revenue without donor restrictions or revenues with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified in the statement of activities to net assets without donor restriction. Contributions with donor restrictions that are used for the purpose specified by the donor in the same year as the contribution is received are recognized as revenues without donor restrictions. Conditional promises to give are recognized when conditions on which they depend are substantially met.

GOCS-B reports gifts of property and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Absent donor stipulations about how long those assets must be maintained, GOCS-B reports expirations of donor restrictions when the assets are placed in service.

Contributed Goods and Services

GOCS-B's policy related to gifts-in-kind is to utilize the assets given to carry out its mission. If an asset is provided that does not allow the GOCS-B to utilize it in its normal course of business, the asset will be sold. Contributions of donated non-cash assets are recorded at their fair value in the period received.

Contributed services are recognized as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills that are provided by individuals possessing those skills, and typically would need to be purchased, if not provided by donation. In-kind contributions are reflected in the accompanying statement of activities at their fair value at the time the services are rendered.

Functional Expenses

The costs of providing programs and supporting activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents expenses by function and natural classification. Expenses directly attributable to a specific functional area are reported as expenses of those functional areas while indirect costs that benefit multiple functional areas have been allocated based on job function and time allocation for office, occupancy, professional fees and depreciation expense and student enrollment type ratio for payroll and instructional related expenses.

Great Oaks Charter School – Bridgeport, Inc.

Notes to Financial Statements
June 30, 2023 and 2022

2. Summary of Significant Accounting Policies *(continued)*

Income Taxes

GOCS-B is exempt from federal and state income taxes as a public charity under Section 501(c)(3) of the Internal Revenue Code, however, GOCS-B is subject to federal income tax on any unrelated business taxable income.

GOCS-B recognizes the effect of income tax positions only if those positions are more likely than not to be sustained. Management has determined that GOC-B had no uncertain tax positions that would require financial statement recognition or disclosure. GOCS-B is no longer subject to examinations by the applicable taxing jurisdictions for periods prior to 2020.

Subsequent Events

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through January 26, 2024, the date the financial statements were available for issue.

3. Government Grants Receivable

Grants receivable of \$1,158,593 at June 30, 2023 are all due in less than one year.

4. Property and Equipment

	June 30,		Estimated
	<u>2023</u>	<u>2022</u>	<u>Useful Life</u>
Leasehold improvements	\$ 356,225	\$ 330,075	3-20 years
Furniture and fixtures	508,246	490,346	7 years
Equipment	1,400,140	1,316,217	3 years
Building improvements	<u>2,500,000</u>	<u>2,500,000</u>	20 years
	4,764,611	4,636,638	
Accumulated depreciation	<u>(2,250,163)</u>	<u>(1,837,910)</u>	
	<u>\$ 2,514,448</u>	<u>\$ 2,798,728</u>	

5. Loan Payable, Affiliate

GOCS-B is managed by Great Oaks Foundation, Inc. ("GOF"). GOF is a not-for-profit charter management organization. GOCS-B borrows funds from GOF. These funds are non-interest bearing and are due on demand. There are no outstanding borrowings at June 30, 2023.

Great Oaks Charter School – Bridgeport, Inc.

Notes to Financial Statements
June 30, 2023 and 2022

6. Commitments

GOCS-B leases operating facilities and equipment under noncancellable operating leases expiring at various dates through 2038.

The following summarizes the weighted average remaining lease term and discount rate:

	<u>Finance</u>	<u>Operating</u>
Weighted Average Remaining Lease Term	5.25	15.17
Weighted Average Discount Rate	2.80%	3.17%

The maturities of lease liabilities as of June 30, 2023 are as follows:

Year ending June 30	<u>Finance</u>	<u>Operating</u>
2024	\$ 45,656	\$ 1,424,185
2025	45,240	1,440,791
2026	45,240	1,457,474
2027	45,240	1,474,577
2028	45,240	1,491,624
Thereafter	<u>7,539</u>	<u>16,171,276</u>
	234,155	23,459,927
Less: imputed interest	<u>(15,849)</u>	<u>(4,931,729)</u>
	<u>\$ 218,306</u>	<u>\$ 18,528,198</u>

The following summarizes the line items in the statements of operations which include the components of lease expense for the year ended June 30:

Lease Expense	
Finance lease expense	
Amortization of ROU assets	\$ 42,067
Interest on lease liabilities	6,627
Operating lease expense	<u>1,498,565</u>
	<u>\$ 1,547,259</u>

The following summarizes cash flow information related to leases for the year ended June 30:

Supplemental cash flows

Cash paid for amounts included in the measurement of lease liabilities

Operating cash flows from finance leases (interest)	\$ 6,119
Financing cash flows from finance leases (principal portion)	41,617
Operating cash flows from operating leases	<u>1,407,856</u>
	<u>\$ 256,844</u>

Great Oaks Charter School – Bridgeport, Inc.

Notes to Financial Statements
June 30, 2023 and 2022

7. Net Assets

Net assets without donor restrictions is comprised of undesignated amounts at June 30:

	<u>2023</u>	<u>2022</u>
Property and equipment, net of related debt	\$ 2,514,448	\$ 2,798,728
General	<u>503,782</u>	<u>223,131</u>
	<u>\$ 3,018,230</u>	<u>\$ 3,021,859</u>

8. Contributed Services and Goods

In 2023 and 2022, GOCS-B received the services of tutors paid for by GOF. These services include both tutors and tutor leaders. These services were valued at the amount of salaries and benefits paid by GOF to the tutors and leaders. The value of these services was \$286,428 and \$433,385 for the years ended June 30, 2023 and 2022, respectively.

In addition, the City of Bridgeport provided transportation and special education services to the students of GOCS-B valued at \$359,611 and \$43,401 for the year ended June 30, 2023 and 2022. The contributed assistance is valued at fair value based on current rates for these services.

9. Major Contributors

GOCS-B received approximately 81% of its support from two granting agencies in 2023 and 67% of its support from one granting agency in 2022. As of June 30, 2023, GOCS-B has outstanding receivables in the amount of \$864,593 from one granting agency. At June 30, 2022, no granting agency represented 10% or more of outstanding receivables.

10. Academic and Business Services Agreement

GOCS-B entered into an academic, tutor and business service agreement with GOF. The agreement provides academic, tutor, financial and operational services to GOCS-B. Pursuant to the terms of the agreement, GOCS-B shall pay 6% of the non-competitive public revenues of GOCS-B, exclusive of special education services, as set forth in the budget adopted by the Board of Trustees prior to the commencement of the fiscal year. In addition, GOCS-B shall pay GOF a tutor fee ranging from \$6,715 to \$12,850 per year for each tutors and tutor leaders. Service and tutor fees are included in professional fees expense.

The Academic, Tutor and Business Service Agreement is co-terminus with the expiration of GOCS-B's charter.

Great Oaks Charter School – Bridgeport, Inc.

Notes to Financial Statements
June 30, 2023 and 2022

10. Academic and Business Services Agreement (*continued*)

Included in professional fees on the statement of functional expenses, GOCS-B incurred GOF fees of:

	<u>2023</u>	<u>2022</u>
Service Fee	\$ 477,387	\$ 453,855
Tutor Fee	<u>196,730</u>	<u>240,299</u>
	<u>\$ 674,117</u>	<u>\$ 694,154</u>

11. Connecticut Teachers' Retirement Plan

All certified administrators and teachers participate in the Connecticut Teachers' Retirement System that is administered by the State of Connecticut (the "State"). The Plan requires mandatory contributions by employees of 8.25% of their eligible annual compensation. The State provides the remaining funding of retirement benefits and is required to contribute at an actuarially determined rate, which may be reduced by an act of State Legislature. Administrative costs of the plan are funded by the State. The GOCS-B has no obligation under this plan.

12. Liquidity and Availability of Resources

GOCS-B's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

	<u>2023</u>	<u>2022</u>
Cash	\$ 462,888	\$ 375,096
Government grants and contracts receivable	<u>1,158,593</u>	<u>966,348</u>
Total Financial Assets Available to Management for General Expenditures Within One Year	<u>\$ 1,621,481</u>	<u>\$ 1,341,444</u>

As part of GOCS-B's liquidity management, GOCS-B has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Great Oaks Charter School – Bridgeport, Inc.

Uniform Guidance Schedules and State Single Audit Reports

June 30, 2023

Great Oaks Charter School – Bridgeport, Inc.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/ Program Title or Cluster Title	Federal Assistance Listing Number	Pass- Through Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Pass through program from the State of Connecticut				
Education Department				
Child Nutrition Cluster				
National School Lunch Program (NSLP)	10.555	00294	\$ -	\$ 289,113
COVID-19 Allocation of Supply Chain Assistance Funds	10.555A	00294	-	25,642
School Breakfast Program (SBP)	10.553	00294	-	82,412
Total Child Nutrition Cluster			-	397,167
COVID-19 State Pandemic Electronic Benefit				
Transfer (P-EBT) Administrative Cost Grant	10.649	00294	-	628
Total U.S. Department of Agriculture				
			-	397,795
U.S. Department of Education				
Pass through program from the State of Connecticut				
Education Department				
Title I Grants to Local Education Agencies (LEAs)	84.010	00294	-	459,426
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	00294	-	50,594
English Language Acquisition State Grants	84.365	00294	-	10,274
Student Support and Academic Enrichment Program	84.424	00294	-	32,922
Total Non-COVID-19 American Rescue Plan - Elementary Relief Funds			-	553,216
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief Funds				
American Rescue Plan - Elementary and Secondary School Emergency Relief Funds	84.425U	00294	-	2,246,345
Free Application for Federal Student Aid Challenge Elementary and Secondary School Emergency Relief Funds	84.425U	00294	-	5,000
Relief Funds	84.425D	00294	-	259,595
Total COVID-19 American Rescue Plan - Elementary Relief Funds			-	2,510,940
Total U.S. Department of Education				
			-	3,064,156
U.S. Department of Homeland Security				
Pass through program from the State of Connecticut				
Department of Emergency Services and Public Protection				
Disaster Grants-Public Assistance				
(Presidentially Declared Disasters)	97.036	00294	-	76,941
Total Expenditures of Federal Awards				
			\$ -	\$ 3,538,892

See independent auditors' report and notes to schedule of expenditures of federal awards

Great Oaks Charter School – Bridgeport, Inc.

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2023

1. Basis of presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of Great Oaks Charter School – Bridgeport, Inc. (‘GOCS-B’) under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of GOCS-B, it is not intended to and does not present the financial position, changes in net assets, or cash flows of GOCS-B.

2. Summary of significant accounting policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

GOCS-B has elected not to use the 10-percent de minimis indirect cost rate allowed under the uniform guidance.



**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
with *Government Auditing Standards***

Independent Auditors' Report

**Board of Trustees
Great Oaks Charter School – Bridgeport, Inc.**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of the Great Oaks Charter School - Bridgeport, Inc. ("GOCS-B") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023 and the related statements of activities, functional expenses, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated January 26, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered GOCS-B's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of GOCS-B's internal control. Accordingly, we do not express an opinion on the effectiveness of the GOCS-B's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether GOCS-B's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the GOCS-B's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the GOCS-B's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

PKF O'Connor Davies, LLP

Shelton, Connecticut
January 26, 2024



Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditors' Report

**Board of Trustees
Great Oaks Charter School – Bridgeport, Inc.**

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Great Oaks Charter School - Bridgeport, Inc. ("GOCS-B")'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of GOCS-B's major federal programs for the year ended June 30, 2023. GOCS-B's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, GOCS-B complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of GOCS-B and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of GOCS-B's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to GOCS-B's federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on GOCS-B’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about GOCS-B’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding GOCS-B’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of GOCS-B’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of GOCS-B’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Board of Trustees
Great Oaks Charter School – Bridgeport, Inc.
Page 3

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

PKF O'Connor Davies, LLP

Shelton, Connecticut
January 26, 2024

Great Oaks Charter School – Bridgeport, Inc.

Schedule of Federal Findings and Questioned Costs
Year Ended June 30, 2023

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported
- Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)? yes no

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.425D	COVID-19 Elementary and Secondary School Emergency Fund
84.425U	COVID-19 Elementary and Secondary School Emergency Fund American Rescue Plan

Dollar threshold used to distinguish between Type A and type B programs: \$750,000

Auditee qualified as a low risk auditee? yes no

Great Oaks Charter School – Bridgeport, Inc.

Schedule of Federal Findings and Questioned Costs *(continued)*

For the Year Ended June 30, 2023

Section II - Financial Statement Findings:

- During our audit, we noted no material findings for the year ended June 30, 2023.

Section III - Federal Award Findings and Questioned Costs:

- No findings or questioned costs are reported related to federal assistance programs.

Great Oaks Charter School – Bridgeport, Inc.

Schedule of Expenditures of State Financial Assistance

Year Ended June 30, 2023

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Passed Through to Subrecipients	Expenditures
Connecticut Department of Education			
Charter Schools	11000-SDE64000-16119	\$ -	\$ 7,956,457
School Breakfast	11000-SDE64000-17046	-	2,662
Health Food Initiative	11000-SDE64000-16212	-	4,274
Bilingual Education English Learner Pilot Program	11000-SDE64000-17042	-	9,161
Children Nutrition State Match Grant	11000-SDE64000-16211	-	2,248
Talent Development - TEAM	11000-SDE64000-12552	-	2,069
		<hr/>	<hr/>
Total State Financial Assistance		\$ -	\$ 7,976,871

Great Oaks Charter School – Bridgeport, Inc.

Notes to Schedule of Expenditures of State Financial Assistance

Year Ended June 30, 2023

1. Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of State Financial Assistance includes state grant activity of Great Oaks Charter School – Bridgeport, Inc. under programs of the State of Connecticut for the year ended June 30, 2023. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the general statutes of the State of Connecticut. Because the schedule presents only a selected portion of the operations of the GOCS-B, it is not intended and does not present the financial position, changes in fund balance, changes in net position, or cash flows of GOCS-B.

The accounting policies of Great Oaks Charter School – Bridgeport, Inc. conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations.

The information in the Schedule is presented based on regulations established by the State of Connecticut Office of Policy and Management.

2. Basis of Accounting

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are presented on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.



**Report on Compliance for Each Major State Program and
Report on Internal Control over Compliance
Required by the State Single Audit Act**

Independent Auditors' Report

**Board of Trustees
Great Oaks Charter School – Bridgeport, Inc.**

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited Great Oaks Charter School - Bridgeport, Inc. ("GOCS-B")'s compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of GOCS-B's major state programs for the year ended June 30, 2023. GOCS-B's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, GOCS-B complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2023.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of GOCS-B and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of GOCS-B's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to GOCS-B's state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on GOCS-B's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Single Audit Act will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about GOCS-B's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the State Single Audit Act, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding GOCS-B's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of GOCS-B's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of GOCS-B's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the State Single Audit Act and which are described in the accompanying schedule of findings and questioned costs as items 2023-001. Our opinion on each major state program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on GOCS-B's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. GOCS-B's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

PKF O'Connor Davies, LLP

Shelton, Connecticut
January 26, 2024

Great Oaks Charter School – Bridgeport, Inc.

Schedule of State Findings and Questioned Costs

Year Ended June 30, 2023

I. Summary of auditors' results

Financial Statements

Type of auditors' opinion issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes no
- Significant deficiency(ies) identified? Yes none reported
- Noncompliance material to financial statements noted? Yes no

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? Yes no
- Significant deficiency(ies) identified? Yes none reported

Type of auditors' opinion issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the regulations to the State Single Audit Act? Yes no

The following schedule reflects the major programs included in the audit:

<u>State Grantor and Program</u>	<u>State Core – CT Number</u>	<u>Expenditures</u>
---	--------------------------------------	----------------------------

Department of Education		
Charter Schools	11000-SDE64000-16119	\$7,956,457

- Dollar threshold used to distinguish between type A and type B programs: \$200,000

II. Financial Statement Findings

- During our audit, we noted no material findings for the year ended June 30, 2023.

Great Oaks Charter School – Bridgeport, Inc.

Schedule of State Findings and Questioned Costs (continued)

For the Year Ended June 30, 2023

III. State Financial Assistance Findings and Questioned Costs

2023-001 Non-Certified Personnel

Grantor: Connecticut Department of Education
State Program Name: Charter School
Pass-through Entity: None
State Grant Program
Core – CT Number: 11000-SDE64000-16119

Criteria: GOCS-B must be in compliance with certain provisions of laws, regulations, contracts, and grant agreements. Connecticut General Statutes 10-66dd requires that all teachers, supervisors, administrators, special staff members or school superintendent employed by GOCS-B must possess an appropriate state certificate prior to the first day of employment.

Condition: During fiscal 2023 GOCS-B had 10 employees without a proper certification credentials.

Context: 9 teachers out of 65 teachers and administrators tested were found to have exceptions to possessing the appropriate state certificate for employment.

Effect: GOCS-B funds these positions with non-governmental funds; however, the State Board of Education may still levy fines or withhold State funding.

Cause: While GOCS-B prioritizes hiring certified staff, there is a lack of diverse and certified teachers available for hire in Connecticut Charter Schools.

Repeat Finding: This is a repeat finding from the June 30, 2022 state single audit, finding 2022-001.

Recommendation: GOCS-B should ensure compliance with Connecticut General Statutes 10-66dd.

Planned Corrective Action: See response included in the current year Corrective Action



December 10, 2023
Great Oaks Charter School – Bridgeport
State Single Audit Corrective Action Plan
For the Fiscal Year Ended June 30, 2023

Office of Policy and Management
450 Capitol Avenue MS-54MFS
Hartford, CT. 06106-1379

AUDIT FINDING

Finding Reference Number: **2022-001 Non-Certified Personnel**

Description of Finding: During fiscal 2022 GOCS-B had 5 employees without proper certification credentials.

Management Response:

As we continue to expand our efforts to recruit qualified teachers, significant challenges to licensure and teacher availability show a state-wide impact. The State has not responded to requests to change licensure requirements made by major Connecticut school districts and has been even less willing to compromise on State Reciprocity. This placed the school in a position with limited access to certified teachers. Additionally, significant delays at the State due to budget and their own hiring issues resulted in significant lag time on certification notifications. This is evident with several staff members we were unaware of who were out of compliance for missing documentation for up to 6 months. This was complicated by the requests from the State to send transcripts electronically, which during the delays in process, expired from the sending institutions only for requests to come later in the year for the same transcripts to be resent. This creates a system where the school is unable to operate effectively in this area, despite our ongoing best efforts.

Name of Contact Person: John Scalice
Chief Executive Officer
Email: jscalice@gobpt.org
Phone: (203) 870-8188



December 10, 2023
Great Oaks Charter School – Bridgeport
State Single Audit Corrective Action Plan
For the Fiscal Year Ended June 30, 2023

Office of Policy and Management
450 Capitol Avenue MS-54MFS
Hartford, CT. 06106-1379

AUDIT FINDING

Finding Reference Number: **2023-001 Non-Certified Personnel**

Description of Finding: During fiscal 2023 GOCS-B had 10 employees without proper certification credentials.

Statement of Concurrence: We concur with the finding & recommendation, with have been reviewed with the management team and the board's finance committee.

Corrective Action:

During the FY23 school year, the GreatOaksCharterSchool had 10 teachers who were not certified. Given the challenges of the teacher shortage facing schools in general and our community in particular, we have taken additional steps in an effort to help certify all our teachers:

Identified Issues Regarding Certification

- Increased salary range to competitively recruit highly qualified teachers, placing the school at the high end of the district's salary range
- Develop partnerships with local colleges to recruit likely-to-certify candidates.
- Work more closely with the CSDE certification team to help expedite applications through the approval process.
- Pre-qualify prospective teachers through transcript review before second interviews
- Certification screening and, if required, application completion before onboarding
- Bi-weekly check-ins with staff members with pending certification expirations (6 months) or pending applications to ensure compliance with State mandates
- Enhanced relationships with local colleges to streamline the AmeriCorps Fellow to Teacher Pipeline for internal candidates
- Praxis (certification testing) coaching is offered in addition to any certification program offerings

- Incentive offerings for program completion to enhance certification status
- Certification testing reimbursement

Name of Contact Person: John Scalice
Chief Executive Officer
Email: jscalice@gobpt.org
Phone: (203) 870-8188

Projected Completion Date: Dec. 31, 2023

Great Oaks Charter School - Bridgeport
FY24 SUMMARY FINANCIAL PLAN

		FY24 Budget Approved 5/10/23
Budgeted Enrollment		
REVENUES		
State & Federal Revenues (Entitlement)	\$	9,130,378
Grant Funding (Public & Private)	\$	1,438,095
Local & Other Revenue	\$	60,000
TOTAL REVENUES	\$	10,628,473
EXPENSES		
Personnel		
District Administrative Personnel	\$	1,754,562
District Reimbursable Personnel	\$	429,000
Middle School Personnel	\$	1,498,473
High School Personnel	\$	1,570,674
Payroll Taxes & Benefits	\$	1,137,212
<i>Subtotal Personnel</i>	\$	6,389,921
Non-Personnel		
Contracted Services	\$	448,448
School Operations	\$	827,815
Facility & Operations Maintenance	\$	2,583,300
Fellow Expenses	\$	314,615
<i>Subtotal Non-Personnel</i>	\$	4,174,178
TOTAL EXPENSES	\$	10,564,098
NET INCOME		
		64,374

FY25 Great Oaks-Bridgeport

Approved June 2024

	FY25 Budget
Budgeted Enrollment	
REVENUES	
State Revenue	\$ 9,269,611
Federal Revenues (Entitlement)	\$ 1,616,706
Federal School Meals	\$ 382,363
District Funding (SpEd)	\$ 657,500
Grant Funding (Public & Private)	\$ 241,579
Local & Other Revenue	\$ 22,000
TOTAL REVENUES	\$ 12,189,759
EXPENSES	
Personnel	
District Administrative Personnel	\$ 2,597,214
District Reimbursable Personnel	\$ 672,385
Middle School Instruction	\$ 1,299,603
High School Instruction	\$ 1,622,311
Coverage/After-School/Summer/Bonus	\$ 40,000
Payroll Taxes & Benefits	\$ 1,054,557
<i>Subtotal Personnel</i>	\$ 7,286,070
Non-Personnel	
Contracted Services	\$ 613,362
School Operations	\$ 965,753
Facility & Operations Maintenance	\$ 2,617,609
Fellow Expenses	\$ 305,460
<i>Subtotal Non-Personnel</i>	\$ 4,502,185
TOTAL EXPENSES	\$ 11,788,255
Oper. Earnings Before Depreciation	401,504
Depreciation:	\$ 350,000
Change in Net Assets	51,504

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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

2022

Department of the Treasury
Internal Revenue Service

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

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

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization GREAT OAKS CHARTER SCHOOL - BRIDGEPORT Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 375 HOWARD AVENUE City or town, state or province, country, and ZIP or foreign postal code BRIDGEPORT, CT 06605 F Name and address of principal officer: JOHN SCALICE SAME AS C ABOVE	D Employer identification number 47-1159132 E Telephone number 203-870-8188 G Gross receipts \$ 12,262,204. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: HTTPS://BRIDGEPORT.GREATOAKSCHARTER.ORG/		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		
L Year of formation: 2014		M State of legal domicile: CT

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: AS A PUBLIC CHARTER SCHOOL, GREAT OAKS USES HIGH-DOSAGE TUTORING, A RIGOROUSLY TAILORED ACADEMIC		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	131
	6	Total number of volunteers (estimate if necessary)	6	8
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 2,967,670.
9		Program service revenue (Part VIII, line 2g)	7,556,250.	7,956,457.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,055.	23.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,524,975.	12,262,204.
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	5,237,899.	6,885,986.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	0.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,912,292.	5,379,847.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,150,191.	12,265,833.
	19	Revenue less expenses. Subtract line 18 from line 12	374,784.	-3,629.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 4,651,040.	End of Year 22,450,621.
	21	Total liabilities (Part X, line 26)	1,629,181.	19,432,391.
	22	Net assets or fund balances. Subtract line 21 from line 20	3,021,859.	3,018,230.

Part II Signature Block

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

Sign Here	Signature of officer JOHN SCALICE, CHIEF EXECUTIVE DIRECTOR Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name JENNIFER BULL	Preparer's signature JENNIFER BULL
	Firm's name PKF O'CONNOR DAVIES ADVISORY, LLC	Date 05/09/24
	Firm's address ONE CORPORATE DRIVE, SUITE 725 SHELTON, CT 06484-6241	Check if self-employed <input type="checkbox"/> PTIN P00448361
		Firm's EIN 87-3231666 Phone no. 203-929-3535

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: GREAT OAKS CHARTER SCHOOL-BRIDGEPORT SEEKS TO PROVIDE ALL STUDENTS WITH THE OPPORTUNITY TO BE SUCCESSFUL IN THE CAREER OR COLLEGE OF THEIR CHOICE. THROUGH OUR PARTNERSHIP WITH AMERICORPS, GREAT OAKS PROVIDES EMBEDDED TUTORING TO ALL STUDENTS IN GRADES 6 THROUGH 10 TO

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [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 measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 8,814,486. including grants of \$ 0.) (Revenue \$ 7,956,457.) EDUCATION: GO-BPT IS A A PUBLIC CHARTER SCHOOL THAT PROVIDES EDUCATIONAL SERVICES TO STUDENTS FROM THE LOCAL COMMUNITY. THE SCHOOL WAS GRANTED A CHARTER FOR 661 STUDENTS FROM GRADES 6-12. GO BPT WAS ORGANIZED TO CREATE A RIGOROUS, SUPPORTIVE MIDDLE AND HIGH SCHOOL PROGRAM THAT ENSURES ITS GRADUATES HAVE THE REQUISITE KNOWLEDGE AND HABITS OF MIND TO EARN A DEGREE FROM A COMPETITIVE FOUR YEAR COLLEGE OR UNIVERSITY.

4b (Code:) (Expenses \$ 3,020,665. including grants of \$ 0.) (Revenue \$) SPECIAL EDUCATION: GO BPT PROVIDES SPECIAL EDUCATION SERVICES TO STUDENTS WITH IDENTIFIED NEEDS.

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

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

4e Total program service expenses 11,835,151.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

		Yes	No
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.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	X	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
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?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	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?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed CT
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
BEN CHAN - 203-870-8188
375 HOWARD AVENUE, BRIDGEPORT, CT 06605

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, box 6 of 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 nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOHN SCALICE CHIEF EXECUTIVE DIRECTOR	40.00			X			171,324.	0.	0.	
(2) LATOYA HUBBARD CHIEF OPERATING OFFICER	40.00				X		116,087.	0.	27,143.	
(3) CHRISTOPHER PELLEGRINO HIGH SCHOOL PRINCIPAL	40.00				X		125,869.	0.	16,437.	
(4) DENISE LINARES MIDDLE SCHOOL PRINCIPAL	40.00				X		123,616.	0.	15,423.	
(5) KAREN FRANCIS - BARNES DIRECTOR OF CURRICULUM	40.00				X		107,547.	0.	12,303.	
(6) BOB CARLSON CHAIRPERSON	5.00	X		X			0.	0.	0.	
(7) COREY SNEED TREASURER	2.00	X		X			0.	0.	0.	
(8) EVA VEGA SECRETARY	1.00	X		X			0.	0.	0.	
(9) BEA BAGLEY DIRECTOR	1.00	X					0.	0.	0.	
(10) DIANE GORDON DIRECTOR	1.00	X					0.	0.	0.	
(11) CHRISTOPHER MCMILLAN DIRECTOR/TEACHER	1.00	X					0.	0.	0.	
(12) SELENA MORGAN DIRECTOR	1.00	X					0.	0.	0.	
(13) TENSSIE RAMSAY DIRECTOR	1.00	X					0.	0.	0.	
(14) DAVID ZIEFF DIRECTOR	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							644,443.	0.	71,306.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							644,443.	0.	71,306.	

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 5

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
GREAT OAKS FOUNDATION 38 DELANCEY STREET, NEW YORK, NY 10002	MGMT/ADMIN/TUTOR FEE	643,094.
SMG CORPORATE SERVICES 25 CONTROLS DRIVE, SHELTON, CT 06484	MAINTENANCE SERVICES	448,670.
VANCORD CONSULTING 500 BOSTON POST ROAD, MILFORD, CT 06460	CONSULTING	103,367.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 3

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	4,068,306.				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	237,418.				
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h	Total. Add lines 1a-1f			4,305,724.			
Program Service Revenue	2 a	GOV'T PER PUPIL REVENUE	Business Code	611110	7,956,457.	7,956,457.		
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			7,956,457.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			23.		23.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	6a	(i) Real	(ii) Personal			
	b	Less: rental expenses ...	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other			
	b	Less: cost or other basis and sales expenses	7b					
	c	Gain or (loss)	7c					
	d	Net gain or (loss)						
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b	Less: direct expenses	8b						
c	Net income or (loss) from fundraising events							
9 a	Gross income from gaming activities. See Part IV, line 19	9a						
b	Less: direct expenses	9b						
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances	10a						
b	Less: cost of goods sold	10b						
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a		Business Code					
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d						
12	Total revenue. See instructions			12,262,204.	7,956,457.	0.	23.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	152,725.	137,453.	15,272.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,642,415.	5,454,378.	188,037.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	11,154.	10,708.	446.	
9 Other employee benefits	735,408.	705,992.	29,416.	
10 Payroll taxes	344,284.	330,513.	13,771.	
11 Fees for services (nonemployees):				
a Management	477,387.	462,257.	15,130.	
b Legal	6,708.		6,708.	
c Accounting	41,134.		41,134.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	299,360.	289,871.	9,489.	
12 Advertising and promotion				
13 Office expenses	263,815.	259,200.	4,615.	
14 Information technology	241,535.	233,460.	8,075.	
15 Royalties				
16 Occupancy	1,922,445.	1,866,133.	56,312.	
17 Travel	11,194.	11,194.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	6,628.	6,406.	222.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	454,320.	439,132.	15,188.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a REPAIRS & MAINTENANCE	665,507.	645,856.	19,651.	
b CURRICULUM AND CLASSRO	400,851.	400,143.	708.	
c FOOD SERVICES	373,528.	373,528.		
d PROFESSIONAL DEVELOPMEN	161,336.	155,942.	5,394.	
e All other expenses _____	54,099.	52,985.	1,114.	
25 Total functional expenses. Add lines 1 through 24e	12,265,833.	11,835,151.	430,682.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	250,146.	1	418,621.
	2 Savings and temporary cash investments	124,950.	2	44,267.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	966,348.	4	1,158,593.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	130,565.	9	45,418.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,764,611.		
	b Less: accumulated depreciation	10b 2,250,163.	10c	2,514,448.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	380,303.	15	18,269,274.
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,651,040.	16	22,450,621.	
Liabilities	17 Accounts payable and accrued expenses	749,597.	17	685,887.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	113,715.	24	0.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	765,869.	25	18,746,504.
	26 Total liabilities. Add lines 17 through 25	1,629,181.	26	19,432,391.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,021,859.	27	3,018,230.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,021,859.	32	3,018,230.
33 Total liabilities and net assets/fund balances	4,651,040.	33	22,450,621.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	12,262,204.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,265,833.
3	Revenue less expenses. Subtract line 2 from line 1	3	-3,629.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,021,859.
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	3,018,230.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	X	

Form 990 (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	Employer identification number
GREAT OAKS CHARTER SCHOOL - BRIDGEPORT	47-1159132

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4						
8 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 instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, 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 business under section 513						
4 Tax revenues levied for the organization'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						
7a 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						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 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						
11 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 assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
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)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b 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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

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

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

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	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	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Schedule A (Form 990) 2022

Part VI

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

Multiple horizontal lines for supplemental information.

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

2022

Open to Public Inspection

Name of the organization GREAT OAKS CHARTER SCHOOL - BRIDGEPORT Employer identification number 47-1159132

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

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring expenses.

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

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

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		2,500,000.	559,999.	1,940,001.
c Leasehold improvements		356,225.	68,188.	288,037.
d Equipment		1,780,270.	1,498,222.	282,048.
e Other		128,116.	123,754.	4,362.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,514,448.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
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 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) ROU ASSET OPERATING	17,671,623.
(2) SECURITY DEPOSITS	380,303.
(3) ROU ASSET FINANCE	217,348.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	18,269,274.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ROU LIABILITY OPERATING	18,528,198.
(3) ROU LIABILITY FINANCE	218,306.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	18,746,504.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

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

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

1	Total revenue, gains, and other support per audited financial statements		1	12,951,644.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	689,440.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	689,440.
3	Subtract line 2e from line 1		3	12,262,204.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	12,262,204.

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

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

1	Total expenses and losses per audited financial statements		1	12,955,273.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	689,440.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	689,440.
3	Subtract line 2e from line 1		3	12,265,833.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	12,265,833.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE SCHOOL RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS WHEN THEY ARE MORE LIKELY THAN NOT TO BE SUSTAINED. MANAGEMENT HAS DETERMINED THAT THE SCHOOL HAD NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECONITION OR DISCLOSURE. THE SCHOOL IS NO LONGER SUBJECT TO EXAMINATIONS BY THE APPLICABLE TAXING JURISDICTION FOR PERIODS PRIOR TO JUNE 30, 2020.

SCHEDULE E
(Form 990)

Schools

OMB No. 1545-0047

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

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization

GREAT OAKS CHARTER SCHOOL - BRIDGEPORT

Employer identification number

47-1159132

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	X	
<u>AS A PUBLIC SCHOOL, SUBJECT TO OPEN ENROLLMENT, THE CHARTER SCHOOL IS NOT SUBJECT TO THE SPECIFIC GUIDELINES SET FORTH IN REV. PROC. 75-50 AND AS MODIFIED BY REV. PROC. 2020-23.</u>		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? ..		X
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?	X	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
<u>THE SCHOOL IS FUNDED BY THE STATE OF CONNECICUT DEPARTMENT OF EDUCATION AND DOES NOT ISSUE SCHOLARSHIPS OR OTHER FINANCIAL ASSISTANCE</u>		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II	X	

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

Schedule E (Form 990) 2022

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

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE SCHOOL RECEIVES PER-PUPIL FUNDING FROM THE CT BOARD OF EDUCATION UNDER THEIR CHARTER AGREEMENT. THE SCHOOL ALSO RECEIVES VARIOUS FEDERAL AND STATE, FUNDS INCLUDING FEDERAL ENTITLEMENTS TO ASSIST WITH COVERING THE COST OF CERTAIN PROGRAMS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

2022

Open to Public
Inspection

Name of the organization

GREAT OAKS CHARTER SCHOOL - BRIDGEPORT

Employer identification number

47-1159132

Part I Questions Regarding Compensation

1a 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.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> 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

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?

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.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> 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:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- 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:

- a** The organization?
- b** Any related organization?
- 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:

- a** The organization?
- b** Any related organization?
- 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 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

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2022

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 compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JOHN SCALICE CHIEF EXECUTIVE DIRECTOR	(i)	171,148.	0.	176.	0.	0.	171,324.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

GREAT OAKS CHARTER SCHOOL - BRIDGEPORT

Employer identification number

47-1159132

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PROGRAM AND A WHOLE-STUDENT APPROACH TO HELP STUDENTS ACHIEVE SUCCESS

IN THE CAREER OR COLLEGE OF THEIR CHOICE. 660 STUDENTS IN GRADES 6 TO

12 FROM THE BRIDGEPORT, CT COMMUNITY ARE ADMITTED THROUGH AN

OPEN-CHOICE LOTTERY. AS A COMMUNITY, WE TAKE PRIDE IN OUR STUDENT'S

SOCIAL AND EMOTIONAL DEVELOPMENT, ANCHORED IN RESTORATIVE PRACTICES

AIMED AT TEACHING EMPATHY, PERSONAL ACCOUNTABILITY, AND RESPONSIBILITY.

WE ENCOURAGE OUR STUDENTS TO ADVOCATE FOR THEMSELVES, EACH OTHER, AND

THEIR COMMUNITY THROUGH SOCIAL CAUSES AND ACTIVITIES. WE FIRMLY

BELIEVE THAT OUR STUDENTS WILL SHAPE THE WORLD, NOT BE DEFINED BY IT.

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AS A SCHOOL OF INNOVATION SELECTED BY THE CENTER FOR REINVENTING PUBLIC

EDUCATION AND OUR SIGNIFICANT WORK WITH THE BARR FOUNDATION, GREAT OAKS

CHARTER SCHOOL-BRIDGEPORT IS UNIQUE WITH ITS EMPHASIS ON INCORPORATING

TUTORING INTO THE SCHOOL DAY AS A NORMAL FUNCTION FOR ALL STUDENTS.

OUR AMERICORPS RESIDENTS LIVE ON CAMPUS AND WORK FROM 8:00 AM - 5:00 PM

TO DELIVER CURRICULUM ALIGNED LESSONS IN SMALL GROUP SETTINGS TO

STUDENTS OF ALL ABILITIES AND LEARNING NEEDS. PROFESSIONAL DEVELOPMENT

OF AMERICORPS RESIDENTS IS PROVIDED THROUGH IN-CLASSROOM TRAINING,

TEACHER CERTIFICATION PROGRAMS AND DIVERSITY AND EQUITY TRAINING TO

BETTER SERVE OUR STUDENTS AND CONTINUE THEIR PROFESSIONAL OPPORTUNITIES

IN TEACHING. MANY OF OUR RESIDENTS RETURN FOR TWO YEARS WITH A HIGH

PERCENTAGE ENTERING OUR SCHOOL AS FULLY-CERTIFIED TEACHERS BY YEAR

THREE.

Name of the organization GREAT OAKS CHARTER SCHOOL - BRIDGEPORT	Employer identification number 47-1159132
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TEACHER RETENTION AT GREAT OAKS CHARTER SCHOOL-BRIDGEPORT IS CONSIDERABLY HIGH FOR A CHARTER ORGANIZATION LOCATED IN AN URBAN SETTING. WITH A NEARLY 90% RETENTION RATE, GOBPT INVESTS IN PROFESSIONAL DEVELOPMENT THROUGH A SHORTENED SCHEDULE EVERY TUESDAY TO ALLOW TEACHERS TIME FOR DATA MEETINGS, LESSON PLANNING, DEVELOPMENT OF INSTRUCTIONAL STRATEGIES, AND CELEBRATIONS OF ACHEIVEMENT.

AFTER-SCHOOL ACTIVITIES AT GOBPT ARE A BLEND OF ACADEMIC AND NON-ACADEMIC ACTIVITIES THAT FOCUS ON SELF-DIRECTED LEARNING, COMMUNITY RELATIONSHIPS, AND SOCIAL AND EMOTIONAL GROWTH. THROUGH OUR COMMUNITY PARTNERSHIPS, INCLUSIVE OF 100 BLACK MEN, MY BROTHERS/SISTERS KEEPER, AND GIRL LIVE!, STUDENTS ARE EXPOSED TO LEARNING AND LEADERSHIP OPPORTUNITIES IN AND OUTSIDE OF THE SCHOOL. GOBPT ALSO RESPECTS CHALLENGES TO ACADEMIC ASSISTANCE AND OFFERS 24/7 LIVE TUTORING IN ALL ACADEMIC AREAS AS WELL AS ONLINE ACADEMY PROGRAM FOR MULTI LANGUAGE LEARNERS FROM 5 PM - 6 PM AND ALL LEARNERS FROM 6 PM - 7 PM EVERY MONDAY, WEDNESDAY, AND THURSDAY. CURRENTLY, OVER 8 DIFFERENT NATIVE LANGUAGES ARE REPRESENTED BY THE STUDENT BODY.

ALL TOGETHER, GOBPT HAS SEEN A RETURN ON INVESTMENT IN STUDENT ACHIEVEMENT GROWING IN KEY AREAS OVER THE LAST THREE YEARS WHILE REDUCING ABSENTEEISM AND DISCIPLINARY ACTION.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION: REDUCE CLASS SIZE, AND UTILIZES DATA TO TARGET LEARNING CHALLENGES AND ACCELERATE STUDENT GROWTH. BY PROVIDING ADDITIONAL OPPORTUNITIES OUTSIDE OF THE CLASSROOM FOR LEARNING THROUGH EXTRACURRICULAR

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ACTIVITIES, COLLEGE VISITS, COMMUNITY PARTNERSHIPS, AND EXTENDED
IN-PERSON AND ONLINE TUTORING, WE CAN CREATE AN EQUITABLE ENVIRONMENT
FOR ALL STUDENTS.

FORM 990, PART VI, SECTION A, LINE 3:

GO-BPT SIGNED A TERMINATION AGREEMENT WITH GREAT OAKS FOUNDATION, A
NOT-FOR-PROFIT ORGANIZATION FOR SCHOOL MANAGEMENT SERVICES, WHEREBY THE
SCHOOL WOULD ASSUME THE RESPONSIBIITY OF THESE SERVICES IN THE THIRD
QUARTER OF 2023.

FOR FISCAL YEAR 2023, THE SCHOOL PAID GOF FEES OF \$477,387 UNDER THE
SERVICES AGREEMENT AND A \$196,730 TUTOR FEE.

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

A DRAFT COPY OF THE 990 WAS PROVIDED TO THE BOARD OF DIRECTORS FOR REVIEW.
THE BOARD VOTED TO AUTHORIZE THE TREASURER TO APPROVE THE FINAL 990.

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

THE BOARD EXPECTS THAT DIRECTORS, ADMINISTRATORS, FACULTY, STAFF, AND OTHER
EMPLOYEES OF THE SCHOOL WILL ABIDE BY THE CONFLICT OF INTEREST POLICY. THE
BOARD OF DIRECTORS AFFIRMS THAT THE DIRECTORS, OFFICERS, ADMINISTRATORS,
FACULTY, STAFF, AND OTHER EMPLOYEES OF THE SCHOOL HAVE AN OBLIGATION TO
EXERCISE THEIR AUTHORITY AND TO CARRY OUT THE DUTIES OF THEIR RESPECTIVE
POSITIONS IN WHICH THEIR PERSONAL INTERESTS ARE, OR MAY BE, IN CONFLICT
WITH THE INTERESTS OF THE SCHOOL. WHERE A POTENTIAL CONFLICT OF INTEREST
EXISTS IT SHALL BE THE RESPONSIBILITY OF THE PERSON INVOLVED OR ANY OTHER
PERSON WITH KNOWLEDGE TO NOTIFY THE BOARD OF DIRECTORS OF THE CIRCUMSTANCES
RESULTING IN THE POTENTIAL CONFLICT SO THAT THE BOARD OF DIRECTORS CAN

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PROVIDE SUCH GUIDANCE AND TAKE SUCH ACTION AS IT SHALL DEEM APPROPRIATE.

AREAS OF POTENTIAL CONFLICT OF INTEREST ARE: FINANCIAL INTEREST, INSIDE INFORMATION, CONFLICTING INTEREST OTHER THAN FINANCIAL, AND GIFTS, AND FAVORS. NO DIRECTOR WHO DIRECTLY OR INDIRECTLY IS INVOLVED IN THE POTENTIAL CONFLICT IF INTEREST SHALL BE COUNTED IN DETERMINING THE EXISTENCE OF QUORUM AT ANY MEETING OF THE BOARD WHERE THE POTENTIAL CONFLICT IS CONSIDERED, NOR SHALL THE DIRECTOR VOTE ON ANY ACTION OF THE BOARD REGARDING THAT POTENTIAL CONFLICT

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

TO DETERMINE A REASONABLE AND COMPETITIVE COMPENSATION FOR THE CHIEF EXECUTIVE OFFICER THAT WILL ATTRACT AND RETAIN STRONG TALENT TO LEAD THE SCHOOL, THE BOARD CHAIR AND TREASURER WILL:

- REVIEW THE UPDATED ROLES AND RESPONSIBILITIES OF THE CHIEF EXECUTIVE OFFICER
- REVIEW THE CHIEF EXECUTIVE OFFICER'S CURRENT PERFORMANCE
- ALIGN THE PROPOSED SALARY TO THE EQUITABLE COST OF LIVING INCREASES WITHIN THE SCHOOL COMMUNITY
- SUBMIT THE RECOMMENDATION TO THE FULL BOARD FOR APPROVAL
- PERFORM THIS PROCESS AT A MINIMUM OF EVERY 2 YEARS

IN ADDITION, A SURVEY OF LOCAL CHARTER SCHOOLS WILL BE PERFORMED BASED ON AVAILABLE DATA

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

THE ORGANIZATION MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION AS REQUIRED UNDER SECTION 6104 OF THE INTERNAL REVENUE CODE. IN ADDITION, THE FINANCIAL STATEMENTS AND GOVERNING DOCUMENTS ARE ALSO AVAILABLE UPON WRITTEN REQUEST.

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FORM 990, PART XII, LINE 2C

THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR