

Annual Update of Registration Instructions, Check List & Form

Charitable Organizations Division
Office of the Secretary of State
State House
Annapolis MD 21401
Phone: (410) 974-5534; E-mail

Note: Form COF-85 may be printed from our website or requested from the Office of the Secretary of State

To update registration, you must, within six months of the end of your fiscal year, file with the Office of the Secretary of State. Please complete and submit to the Office of the Secretary of State this form and the documents listed below.

Name: Frederick Classical Charter School

1. Street Address of Charity: 8445 Spires Way CC
 2. City, State & Zip: Frederick, MD 21701
-

3. Telephone: (240) 236-1200
 4. FAX:
 5. E-mail _____ if applicable
 6. Does your organization engage or have a contract with a professional solicitor or fund-raising counsel? No
Indicate which below.
 - o Professional solicitor
 - o Fund-raising counsel
 8. Is the organization a private foundation that is affiliated with any Maryland State Agency?
 Yes X No (if yes and raised more than \$ 100,000, you must submit an audit and agreed upon procedures report with application)
-

Please submit with this renewal form the following documents:

1. **A signed copy of an IRS Form 990.** The Secretary of State's Form COF-85 may be filed in lieu of IRS Form 990 if you are exempt from IRS filing requirements. **If your organization's IRS Form 990 is incomplete, please submit an approved IRS Form 8868, the IRS request for an extension of the Form 990 filing deadline.**
2. If charitable contributions equal or exceed \$200,000 but do not equal or exceed \$500,000, a copy of a **financial review** performed by an independent certified public accountant **or** If charitable contributions equal or exceed \$500,000, a copy of an **audit** performed by independent certified public accountant.

3. **An updated list of the names and home or alternative business addresses of the board of directors. This may not be the same address as the charitable organization or a post office box.** Unless the home or alternative business addresses are included in the IRS form 990, please submit a separate list, including the home or alternative business address.
4. A copy of all **fundraising agreements**, if one or more independent contractors or subcontractors solicit public contributions on your organization's behalf in Maryland.
5. Any changes to the Registration or other documents, e.g., change to name, address, telephone number, articles of incorporation, etc.
6. A check or money order made payable to the Secretary of State in payment of the update fee. This fee is based on the organization's level of direct public contributions (see chart below).

Note: For purposes of determining the registration fees and the audit or audit or review requirement, charitable contributions are computed by adding lines 1(b), 1(c), 1(d), 1(f), 8(a) and 9(a) of Part VIII (page 9) on the IRS Form 990 or by adding lines 1 and 6(a), 6(b) of IRS Form 990 EZ. For Parent Teacher Association (PTA's), add lines 1(b), 1(c), 1(d), 1(f), 8(a), 9(a) and 10(a) of Part VIII (page 9).

Level of Charitable Contributions	Annual Fee
Less than \$25,000 (see note below)	\$0
At least \$25,000 but less than \$50,001	\$50
At least > \$50,001 but less than \$75,001	\$75
At least \$75,001 but less than \$100,001	\$100
\$100,001 and above	\$200

Note: Every charitable organization that collects less than \$25,000 but uses the services of a professional solicitor is required to pay an annual fee of \$50.

Failure to sign the certification below will result in a delay of your registration.

I certify that the IRS Form 990 or IRS Form 990-EZ for the fiscal year ending June 30, 2013 submitted to the Office of the Secretary of State under section 6-608 of the Business Regulation Article of the Annotated Code of Maryland is a copy of the form submitted to the Internal Revenue Service.

Name of Individual Preparing this Form: Thomas Nuemark, President
 Signature of Individual Preparing this Form

Date

Frederick Classical Charter School
ID # 27-1731811
June 30, 2013

Form 990

MARYLAND REGISTRATION STATEMENT

Calculation of Level of Public Support for Fee Calculation

Direct Public Support per Form 990, P9.

Line 1b	-
Line 1c	-
Line 1d	-
Line 1f	12,048
Line 8a	-
Line 9a	-
	<hr/>
	12,048

Fee for Level of Public Support	<u><u>\$ -</u></u>
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Frederick Classical Charter School

Board Roster 2013

NAME	ADDRESS
Thomas Neumark, President	1706 Crommelin Court Point of Rocks, MD 21777
Ginger Mortellaro, Vice-President	8445 Spires Way, Suite CC Frederick, MD 21701
Sue Middleton, Secretary	7210 E. Sundown Court Frederick, MD 21702
Mark Raper, Treasurer	8445 Spires Way, Suite CC Frederick, MD 21701
Leslie Mansfield, Acting Treasurer	7611 Yale Court Frederick, MD 21702
Holly O'Shea, Trustee	208 Linden Ave Frederick, MD 21703

SECRETARY OF STATE
STATE HOUSE
ANNAPOLIS, MD 21401

FINANCIAL FORM TO BE FILLED OUT BY ORGANIZATIONS NOT FILING FORM 990

NAME OF ORGANIZATION Frederick Classical Charter School
ADDRESS 8445 Spires Way CC
CITY, STATE & ZIP CODE Frederick, MD 21701

THE FOLLOWING INFORMATION IS FOR FISCAL YEAR ENDING 06/30/2013

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances				
1 Contributions, gifts, grants and similar amounts received:				
a Contributions to donor advised funds	1a			
b Direct public support (not included on line 1a)	1b	12,048		
c Indirect public support (not included on line 1a)	1c			
d Government contributions (grants) (not included on line 1a)	1d	84,344		
e Total (add lines 1a through 1d) (cash \$ <u>96,392</u> noncash \$)	1e			96,392
2 Program service revenue including government fees and contracts	2			
3 Membership dues and assessments	3			
4 Interest on savings and temporary cash investments	4			
5 Dividends and interest from securities	5			
6 a Gross rents	6a			
b Less: rental expenses	6b			
c Net rental income or (loss). Subtract line 6b from line 6a	6c			
7 Other investment income (describe ▶)	7			
8a Gross amount from sales of assets other than inventory	(A) Securities	8a	(B) Other	
b Less: costs or other basis and sales expenses	8b			
c Gain or (loss) (attach schedule)	8c			
d Net gain or (loss). Combine line 8c, columns (A) and (B)	8d			
9 Special events and activities (attach schedule). If any amount is from gaming, check here ▶ <input type="checkbox"/>				
a Gross revenue (not including \$ of contributions reports on line 1b)	9a			
b Less: direct expense other than fundraising expenses	9b			
c Net income or (loss) from special events. Subtract line 9b from line 9a	9c			
10a Gross sales of inventory, less returns and allowances	10a			
b Less: costs of goods sold	10b			
c Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	10c			
11 Other revenue (from Part VII, line 103)	11			
12 Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12			96,392
13 Program service (from line 44, column (B))	13			6,695
14 Management and general (from line 44, column (C))	14			42,134
15 Fundraising (from line 44, column (D))	15			
16 Payments to affiliates (attach schedule)	16			
17 Total expenses. Add lines 16 and 44, column (A)	17			48,829
18 Excess or (deficit) for the year. Subtract line 17 from line 12	18			47,563
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19			10,601
20 Other changes in net assets or fund balance (attach explanation)	20			
21 Net assets or fund balances at end of year. Combine lines 18, 19, and 20	21			58,164

PART II STATEMENT OF FUNCTIONAL EXPENSES

Do not include amounts reported on lines 6(b), 8(b), 9(b), 10(b), or 16 of Part 1.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)				
23 Specific assistance to individuals				
24 Benefits paid to or for members				
25 Compensation of officers, directors, etc.				
26 Other salaries and wages				
27 Pension plan contributions				
28 Other employee benefits				
29 Payroll taxes				
30 Professional fundraising fees				
31 Accounting fees	12,150		12,150	
32 Legal fees	17,762		17,762	
33 Supplies				
34 Telephone				
35 Postage and shipping				
36 Occupancy	7,400	3,700	3,700	
37 Equipment rental and maintenance				
38 Printing and publications				
39 Travel				
40 Conferences, conventions and meetings				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)				
43 Other expenses (itemize): (a)				
(b) Miscellaneous	2,418		2,418	
(c) Insurance	1,774	872	872	
(d) Office	3,115	2,123	492	
(e) Professional Fees	4,240		4,240	
(f)				
44 Total functional expenses (add lines 22 through 43)	48,829	6,695	42,134	

PART III STATEMENT OF PROGRAM SERVICES RENDERED

List each program service title on lines (a) through (d); for each, identify the service output(s) or Product(s) and report the quantity provided. Enter the total expenses attributable to each program service and the amount of grants and allocations included in that total.

(a) <u>Public Charter School</u>				

_____	(Grants and allocations \$)			6,695
(b) _____				

_____	(Grants and allocations \$)			
(c) _____				

_____	(Grants and allocations \$)			
(d) _____				

_____	(Grants and allocations \$)			
(e) Other program service activities (attach schedule)	(Grants and allocations \$)			
(f) Total (add lines (a) through (3)) (should equal line 44(B))				6,695

PART IV PROGRAM SERVICE REVENUE AND OTHER REVENUE (STATE NATURE)	Program service revenue	Other revenue
(a) Fees from government agencies		
(b)		
(c)		
(d)		
(e)		
(f) Total program service revenue (enter here and on line 2)		
(g) Total other revenue (enter here and on line 11)		

PART V BALANCE SHEETS If line 12, Part 1, and line 59 are \$25,000 or less, you should complete only lines 59, 66, and 74 and, if you do not use fund accounting, line 73. If line 12 or line 59 is more than \$25,000, complete the entire balance sheet.

Note: Columns (C) and (D) are optional. Columns (A) and (B) must be completed to the extent applicable. Where required, attach schedules should be for end-of-year amounts only.	(A) Beginning of year	End of year		
		(B) Total	(C) Unrestricted/ Expendable	(D) Restricted/ Nonexpendable
Assets				
45 Cash — non-interest bearing	10,601	241,754		
46 Savings and temporary cash investments				
47 Accounts receivable ▶ _____ minus allowance for doubtful accounts ▶ _____				
48 Pledges receivable ▶ _____ minus allowance for doubtful accounts ▶ _____				
49 Grants receivable				
50 Receivable due from officers, directors, trustees and key employees (attach schedule)				
51 Other notes and loans receivable ▶ _____ minus allowance for doubtful accounts ▶ _____				
52 Inventories for sale or use				
53 Prepaid expenses and deferred charges		46,884		
54 Investments — securities (attach schedule)				
55 Investments — land, buildings and equipment: basis ▶ _____ minus allowance for doubtful accounts ▶ _____				
56 Investments — other (attach schedule)				
57 Land, buildings and equipment: basis ▶ <u>9523</u> minus accumulated depreciation ▶ _____ (attach schedule)		9,523		
58 Other assets ▶ _____				
59 Total assets (add lines 45 through 58)	10,601	298,161		
Liabilities				
60 Accounts payable and accrued expenses		494		
61 Grants payable				
62 Support and revenue designated for future periods (attach schedule)				
63 Loans from officers, directors, trustees, and key employees (attach schedule)				
64 Mortgages and other notes payable (attach schedule)				
65 Other liabilities ▶ <u>Grant advance</u>		239,503		
66 Total liabilities (add lines 60 through 65)		239,997		
Fund Balances or Net Worth				
Organizations that use fund accounting, check here ▶ <input checked="" type="checkbox"/> and complete lines 67 through 70 and lines 74 and 75.				
67 a. Current unrestricted fund	10,601	58,164		
b. Current restricted fund				
68 Land, buildings and equipment fund				
69 Endowment fund				
70 Other funds (Describe ▶ _____)				
Organizations that do not use fund accounting, check here ▶ <input type="checkbox"/> and complete lines 71 through 75.				
71 Capital stock or trust principal				
72 Paid-in or capital surplus				
73 Retained earnings or accumulated income				
74 Total fund balances or new worth	10,601	58,164		
75 Total liabilities and fund balances/net worth	10,601	298,161		

PART VI LIST OF OFFICERS, DIRECTORS & TRUSTEES (LIST OFFICER, DIRECTOR & TRUSTEE WHETHER COMPENSATED OR NOT)

NAME AND ADDRESS	TITLE & AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION (if any)	EMPLOYEE BENEFITS
Thomas Musmak	President 5		
Ginger Mortellaro	Vice President 5		
Leticia Mansfield	Acting Treasurer 5		
Sw Middleton	Secretary 5		
Mark Roper	Treasurer 5		
Holly O'Shea	Trustee 5		

PART VII COMPENSATION OF FIVE HIGHEST PAID PERSONS FOR PROFESSIONAL SERVICES

NAME AND ADDRESS OF PERSONS PAID MORE THAN \$30,000	TYPE OF SERVICE	COMPENSATION PAID

TOTAL NUMBER OF OTHERS RECEIVING OVER \$30,000 for professional services _____

76 Have any changes been made in the organizing or governing documents? Yes ___ No
 If yes, attach a copy of the changes.

77 Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? Yes ___ No

78 Did your organization receive donated services or the use of materials, equipment or facilities at no charge or at substantially less than fair rental value? Yes ___ No

79 The financial books are in the care of Management
 Located at 8445 Spira Way Frederick, MD 21701
 Telephone number (240) 238-1200

UNDER THE PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS REPORT, INCLUDING ACCOMPANYING STATEMENTS AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE.

Name of Officer _____ Date _____ Title _____

Signature of Officer _____

Short Form Return of Organization Exempt From Income Tax

2012

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2012 calendar year, or tax year beginning 7/01, 2012, and ending 6/30, 2013

B Check if applicable: C Frederick Classical Charter School 8445 Spires Way CC Frederick, MD 21701 D Employer identification number 27-1731811 E Telephone number (240) 236-1200 F Group Exemption Number

G Accounting Method: X Accrual Other (specify) H Check X if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: www.frederickclassicalcharterschool.org

J Tax-exempt status (check only one) - X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 96,392.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I X

Table with columns for Revenue, Expenses, and Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received (96,392); 2 Program service revenue; 3 Membership dues and assessments; 4 Investment income; 5a Gross amount from sale of assets; 6 Gaming and fundraising events; 7a Gross sales of inventory; 8 Other revenue; 9 Total revenue (96,392); 10 Grants and similar amounts paid; 11 Benefits paid; 12 Salaries and employee benefits; 13 Professional fees; 14 Occupancy, rent, utilities; 15 Printing and shipping; 16 Other expenses (See Schedule O); 17 Total expenses (48,829); 18 Excess or deficit (47,563); 19 Net assets at beginning (10,601); 20 Other changes; 21 Net assets at end (58,164).

BAA For Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2012)

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension – check this box and complete Part I only. . . .

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number, see instructions

Type or print	Name of exempt organization or other filer, see instructions. Frederick Classical Charter School	Employer identification number (EIN) or 27-1731811
File by the due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions. 8445 Spires Way CC	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. Frederick, MD 21701	

Enter the Return code for the return that this application is for (file a separate application for each return). 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

● The books are in the care of ▶ Management -----

Telephone No. ▶ (240) 236-1200 ----- FAX No. ▶ -----

- If the organization does not have an office or place of business in the United States, check this box.
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box If it is for part of the group, check this box . . . and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 2/15, 20 14, to file the exempt organization return for the organization named above.
The extension is for the organization's return for:

- ▶ calendar year 20 ____ or
- ▶ tax year beginning 7/01, 20 12, and ending 6/30, 20 13.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3 a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3 b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3 c	\$	0.

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box **X**
Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

		Enter filer's identifying number, see instructions
Type or print	Name of exempt organization or other filer, see instructions. <u>Frederick Classical Charter School</u>	Employer identification number (EIN) or <u>27-1731811</u>
File by the extended due date for filing your return. See instructions.	Number, street, and room or suite number. If a P.O. box, see instructions. <u>T.R. Klein & Company</u> <u>2809 BOSTON ST</u>	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <u>Baltimore, MD 21224</u>	

Enter the Return code for the return that this application is for (file a separate application for each return)..... **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of ▶ Management
 Telephone No. ▶ (240) 236-1200 FAX No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box.....
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN)... _____ . If this is for the whole group, check this box... . If it is for part of the group, check this box ▶ and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until 5/15, 20 14.
- For calendar year _____, or other tax year beginning 7/01, 20 12, and ending 6/30, 20 13.
- If the tax year entered in line 5 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period
- State in detail why you need the extension... Taxpayer respectfully requests additional time to gather information necessary to file a complete and accurate tax return.

8 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.....	8 a	\$
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.....	8 b	\$
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.....	8 c	\$

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ▶ _____ Title ▶ President Date ▶ _____
BAA FIFZ0502L 01/21/13 Form 8868 (Rev 1-2013)

Part II Balance Sheets. (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II.

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	10,601.	241,754.
23 Land and buildings		2,695.
24 Other assets (describe in Schedule O) <u>See Schedule O</u>		53,712.
25 Total assets	10,601.	298,161.
26 Total liabilities (describe in Schedule O) <u>See Schedule O</u>	0.	239,997.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	10,601.	58,164.

Part III Statement of Program Service Accomplishments (see the instrs for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28 <u>Public Charter School</u>		
(Grants \$ _____) If this amount includes foreign grants, check here. <input type="checkbox"/>	28 a	6,695.
29 _____		
(Grants \$ _____) If this amount includes foreign grants, check here. <input type="checkbox"/>	29 a	
30 _____		
(Grants \$ _____) If this amount includes foreign grants, check here. <input type="checkbox"/>	30 a	
31 Other program services (describe in Schedule O) _____		
(Grants \$ _____) If this amount includes foreign grants, check here. <input type="checkbox"/>	31 a	
32 Total program service expenses (add lines 28a through 31a)	32	6,695.

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV.)

Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and Title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Thomas Nuemark President	5	0.	0.	0.
Ginger Mortellaro Vice President	5	0.	0.	0.
Leslie Mansfield Acting Treasurer	5	0.	0.	0.
Sue Middleton Secretary	5	0.	0.	0.
Mark Raper Treasurer	5	0.	0.	0.
Holly O'Shea Trustee	5	0.	0.	0.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in See Schedule O the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V. [X]

33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' provide a detailed description of each activity in Schedule O. 33 Yes No X
34 Were any significant changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions). 34 X
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? 35 a X
b If 'Yes,' to line 35a, has the organization filed a Form 990-T for the year? If 'No,' provide an explanation in Schedule O. 35 b
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If 'Yes,' complete Schedule C, Part III. 35 c X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N. 36 X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions. 37 a 0.
b Did the organization file Form 1120-POL for this year? 37 b X
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? 38 a X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved. 38 b N/A
39 Section 501(c)(7) organizations. Enter:
a Initiation fees and capital contributions included on line 9. 39 a N/A
b Gross receipts, included on line 9, for public use of club facilities. 39 b N/A
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 0.; section 4912 0.; section 4955 0.
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I. 40 b X
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. 40 c 0.
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization. 40 d 0.
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T. 40 e X
41 List the states with which a copy of this return is filed MD

42 a The organization's books are in care of Management Telephone no. (240) 236-1200
Located at 8445 Spires Way Frederick MD ZIP + 4 21701
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 42 b X
If 'Yes,' enter the name of the foreign country:
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.
c At any time during the calendar year, did the organization maintain an office outside of the U.S.? 42 c X
If 'Yes,' enter the name of the foreign country:

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here. [] N/A
and enter the amount of tax-exempt interest received or accrued during the tax year. 43 N/A
44 a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ. 44 a X
b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ. 44 b X
c Did the organization receive any payments for indoor tanning services during the year? 44 c X
d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O. 44 d
45 a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)? 45 a X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions). 45 b

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I.....		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI.

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II.....		X
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.....	X	
49 a Did the organization make any transfers to an exempt non-charitable related organization?.....		X
b If 'Yes,' was the related organization a section 527 organization?.....		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and title of each employee paid more than \$100,000	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over \$100,000. ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter 'None.'

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over \$100,000. ▶

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
--	---	-----------------------------

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: Thomas Nuemark
 Date: _____
 Type or print name and title: President

Paid Preparer Use Only
 Print/Type preparer's name: Carol H. Collins, CPA
 Preparer's signature: _____
 Date: _____
 Check if self-employed PTIN: P01081550
 Firm's name ▶ T.R. Klein & Company
 Firm's address ▶ 2809 BOSTON ST
Baltimore, MD 21224
 Firm's EIN ▶ 52-1602955
 Phone no. (410) 675-2727

May the IRS discuss this return with the preparer shown above? See instructions.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
--	---	-----------------------------

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization Frederick Classical Charter School	Employer identification number 27-1731811
---	---

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 11, 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.)
- 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 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.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or 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 that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III – Functionally integrated d Type III – Non-functionally integrated

- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box. _____
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?		
(ii) A family member of a person described in (i) above?		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five 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 2012 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	%
16a 33-1/3% support test – 2012. If the organization did not check the box on line 13, and the 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 – 2011. 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 – 2012. 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 IV 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 – 2011. 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 IV 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 9 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 yr beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 yr beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 in 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 IV.)						
13 Total support. (Add lns 9, 10c, 11, and 12.)						

14 **First five 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 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%

19a **33-1/3% support tests – 2012.** 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 – 2011.** 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 Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

(This area contains horizontal dashed lines for supplemental information.)

SCHEDULE E (Form 990 or 990-EZ)

Schools

OMB No. 1545-0047

2012

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.**
▶ **Attach to Form 990 or Form 990-EZ.**

Open to Public Inspection

Name of the organization

Employer identification number

Frederick Classical Charter School

27-1731811

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 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. <u>Website</u> ----- -----	X	
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. ----- -----		
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. ----- -----		
6 a 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' to either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' explain on Part II.	X	

Part II

Supplemental Information. Complete this part to provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also complete this part to provide any other additional information (see instructions).

A series of horizontal dashed lines providing space for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2012

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

▶ Attach to Form 990 or 990-EZ.

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Name of the organization

Frederick Classical Charter School

Employer identification number

27-1731811

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

To provide elementary and middle school-aged children in Frederick County with a well-rounded, college-focused instructional program that develops students; knowledge, reason, and self-expression.

Form 990-EZ, Part V - Regarding Transfers Associated with Personal Benefit Contracts

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?..... No

(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?..... No

Client FCCS

Frederick Classical Charter School

27-1731811

5/13/14

04:41PM

**Form 990-EZ, Part I, Line 16
Other Expenses**

Insurance.....	\$	1,744.
Miscellaneous.....		2,418.
Office Expenses.....		3,115.
Total	\$	<u>7,277.</u>

**Form 990-EZ, Part II, Line 24
Other Assets**

	<u>Beginning</u>	<u>Ending</u>
Furniture and Fixtures.....	\$ 0.	\$ 2,512.
Machinery and Equipment.....	0.	4,316.
Prepaid Expenses and Deferred Charges.....	0.	46,884.
Total	\$ <u>0.</u>	\$ <u>53,712.</u>

**Form 990-EZ, Part II, Line 26
Total Liabilities**

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses.....	\$ 0.	\$ 494.
Grant advance.....	0.	239,503.
Total	\$ <u>0.</u>	\$ <u>239,997.</u>