

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2013, or fiscal year beginning 7/01, 2013, and ending 6/30, 2014.

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

▶ Information about Form 8879-EO and its instructions is at www.irs.gov/form8879eo.

2013

Department of the Treasury
Internal Revenue Service

Name of exempt organization

Employer identification number

Frederick Classical Charter School

27-1731811

Name and title of officer

Thomas Neumark

President

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

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

1 a Form 990 check here	▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1 b	<u>3,113,106.</u>
2 a Form 990-EZ check here	▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2 b	_____
3 a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3 b	_____
4 a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4 b	_____
5 a Form 8868 check here	▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5 b	_____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2013 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize T.R. Klein & Company to enter my PIN 06339 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2013 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ Date ▶ _____

Part III Certification and Authentication

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

52662925483
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2013 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ _____ Date ▶ _____

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

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8879-EO (2013)

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

2013

Department of the Treasury Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public. Information about Form 990 and its instructions is at www.irs.gov/form990.



A For the 2013 calendar year, or tax year beginning 7/01, 2013, and ending 6/30, 2014

B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending. C Frederick Classical Charter School, 8445 Spires Way CC, Frederick, MD 21701. D Employer Identification Number 27-1731811. E Telephone number (240) 236-1200. G Gross receipts \$ 2,989,051.

F Name and address of principal officer: Thomas Neumark, Same As C Above. H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No.

I Tax-exempt status: [X] 501(c)(3), 501(c) () (insert no.), 4947(a)(1) or 527. J Website: www.frederickclassicalcharterschool.org. H(c) Group exemption number

K Form of organization: [X] Corporation, Trust, Association, Other. L Year of formation: 2010. M State of legal domicile: MD

Summary

1 Briefly describe the organization's mission or most significant activities: 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. 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3-7a Activities & Governance table with 7 rows and 2 columns.

Revenue table with 5 rows (8-12) and 3 columns: Description, Prior Year, Current Year.

Expenses table with 7 rows (13-19) and 3 columns: Description, Prior Year, Current Year.

Net Assets of Fund Balances table with 3 rows (20-22) and 3 columns: Description, Beginning of Current Year, End of Year.

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 Thomas Neumark, Date, Title President.

Paid Preparer Use Only: Print/Type preparer's name Carol H. Collins, CPA, Preparer's signature, Date, Check 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) [X] Yes [] No

Application for Extension of Time To File an Exempt Organization Return

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

▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868.**

- 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
	Number, street, and room or suite number. If a P.O. box, see instructions. 8445 Spires Way CC	Social security number (SSN)
File by the due date for filing your return. See instructions.	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).

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 (other than individual)	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 15, 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 13, and ending 6/30, 20 14.

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 Forms 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 Forms 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 funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

To 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.

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

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

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 and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4 a (Code:) (Expenses \$ 2,210,698. including grants of \$) (Revenue \$ 2,473,875.) Public Charter School.

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

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

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

4 e Total program service expenses 2,210,698.

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 Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or 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	
12 a 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	
14 a 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 (see instructions)</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III</i>		X
20 a 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?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organizations or government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		X
24 a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?.....		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?.....		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?.....		
25 a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.</i>		X
35 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?.....		X
b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	X	

BAA

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.

		Yes	No
1 a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1 a	6		
1 b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1 b	0		
1 c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
2 a	0		
2 b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		
2 b			
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3 a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3 a			
3 b	If 'Yes' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.		
3 b			
4 a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4 a			
4 b	If 'Yes,' enter the name of the foreign country: ▶ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
4 b			
5 a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5 a			
5 b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5 b			
5 c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?		
5 c			
6 a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6 a			
6 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
6 b			
7 Organizations that may receive deductible contributions under section 170(c).			
7 a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7 a			
7 b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		
7 b			
7 c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7 c			
7 d	If 'Yes,' indicate the number of Forms 8282 filed during the year.		
7 d			
7 e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7 e			
7 f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7 f			
7 g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7 g			
7 h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
7 h			
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8			
9 Sponsoring organizations maintaining donor advised funds.			
9 a	Did the organization make any taxable distributions under section 4966?		
9 a			
9 b	Did the organization make a distribution to a donor, donor advisor, or related person?		
9 b			
10 Section 501(c)(7) organizations. Enter:			
10 a	Initiation fees and capital contributions included on Part VIII, line 12.		
10 a			
10 b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
10 b			
11 Section 501(c)(12) organizations. Enter:			
11 a	Gross income from members or shareholders.		
11 a			
11 b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
11 b			
12 a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12 a			
12 b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.		
12 b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
13 a	Is the organization licensed to issue qualified health plans in more than one state?		
13 a			
Note. See the instructions for additional information the organization must report on Schedule O.			
13 b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
13 b			
13 c	Enter the amount of reserves on hand.		
13 c			
14 a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14 a			
14 b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.		
14 b			

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 in Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included in line 1a... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 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? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 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 in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 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? 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O 12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13. 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done. See Schedule O 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 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. 15b Other officers of key employees of the organization. If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.) 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 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 taken 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 MD
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
[X] Own website [] Another's website [X] Upon request [] Other (explain in Schedule O)
19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
Management 8445 Spires Way Frederick MD 21701 (240) 236-1200

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

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Thomas Neumark President	30 0	X		X				0.	0.	0.
(2) Ginger Mortellaro Vice President	30 0	X		X				0.	0.	0.
(3) Leslie Mansfield Treasurer	30 0	X		X				0.	0.	0.
(4) Larry Kaiser Secretary	20 0	X		X				0.	0.	0.
(5) Sue Middleton Director	20 0	X						0.	0.	0.
(6) James Voss Director	20 0	X						0.	0.	0.
(7) -----										
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) -----									
(16) -----									
(17) -----									
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									
1 b Sub-total						0.	0.	0.	
c Total from continuation sheets to Part VII, Section A						0.	0.	0.	
d Total (add lines 1b and 1c)						0.	0.	0.	

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

	Yes	No
3 Did the organization list any former officer, director, or 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

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

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns.....	1 a				
	b Membership dues.....	1 b				
	c Fundraising events.....	1 c 21,024.				
	d Related organizations.....	1 d				
	e Government grants (contributions)....	1 e 465,977.				
	f All other contributions, gifts, grants, and similar amounts not included above...	1 f 19,820.				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f.....		506,821.			
PROGRAM SERVICE REVENUE	2 a <u>Per Pupil Revenue</u>	Business Code	2,469,191.	2,469,191.		
	b -----					
	c -----					
	d -----					
	e -----					
	f All other program service revenue ...					
	g Total. Add lines 2a-2f.....		2,469,191.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts).....					
	4 Income from investment of tax-exempt bond proceeds..					
	5 Royalties.....					
	6 a Gross rents.....	(i) Real	(ii) Personal			
		8,116.				
		b Less: rental expenses				
		c Rental income or (loss) ...	8,116.			
	d Net rental income or (loss).....			8,116.		
	7 a Gross amount from sales of assets other than inventory..	(i) Securities	(ii) Other			
		b Less: cost or other basis and sales expenses.....				
		c Gain or (loss).....				
	d Net gain or (loss).....					
	8 a Gross income from fundraising events (not including.. \$ 21,024. of contributions reported on line 1c). See Part IV, line 18.....	a				
		b Less: direct expenses.....	b			
c Net income or (loss) from fundraising events.....						
9 a Gross income from gaming activities. See Part IV, line 19.....	a					
	b Less: direct expenses.....	b				
	c Net income or (loss) from gaming activities.....					
10 a Gross sales of inventory, less returns and allowances.....	a					
	b Less: cost of goods sold.....	b				
	c Net income or (loss) from sales of inventory.....					
Miscellaneous Revenue	Business Code					
11 a <u>Student Activities</u>		4,684.	4,684.			
b <u>Other</u>		239.			239.	
c -----						
d All other revenue.....						
e Total. Add lines 11a-11d.....		4,923.				
12 Total revenue. See instructions.....		2,989,051.	2,473,875.	0.	8,355.	

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 governments and organizations in the United States. See Part IV, line 21.....				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22.....				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.....				
5 Compensation of current officers, directors, trustees, and key employees.....	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).....	0.	0.	0.	0.
7 Other salaries and wages.....	1,321,155.	1,104,166.	216,989.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).....	3,492.	3,138.	354.	
9 Other employee benefits.....	193,204.	173,884.	19,320.	
10 Payroll taxes.....	94,741.	85,267.	9,474.	
11 Fees for services (non-employees):				
a Management.....				
b Legal.....	744.		744.	
c Accounting.....				
d Lobbying.....				
e Professional fundraising services. See Part IV, line 17...				
f Investment management fees.....				
g Other. (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).....	95,912.		95,912.	
12 Advertising and promotion.....	1,637.		1,637.	
13 Office expenses.....	7,198.	6,478.	720.	
14 Information technology.....	6,821.	6,821.		
15 Royalties.....				
16 Occupancy.....	558,024.	487,788.	70,236.	
17 Travel.....	296.	266.	30.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.....				
19 Conferences, conventions, and meetings....				
20 Interest.....				
21 Payments to affiliates.....				
22 Depreciation, depletion, and amortization...	37,460.	35,587.	1,873.	
23 Insurance.....	18,285.	16,457.	1,828.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.).....				
a <u>Supplies</u>	267,561.	267,314.	247.	
b <u>Utilities</u>	20,832.	19,790.	1,042.	
c <u>Miscellaneous</u>	7,710.	3,742.	3,968.	
d.....				
e All other expenses.....				
25 Total functional expenses. Add lines 1 through 24e...	2,635,072.	2,210,698.	424,374.	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.....	241,754.	1	13,868.
	2	Savings and temporary cash investments.....		2	
	3	Pledges and grants receivable, net.....		3	
	4	Accounts receivable, net.....		4	205,555.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.....		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.....		6	
	7	Notes and loans receivable, net.....		7	
	8	Inventories for sale or use.....		8	
	9	Prepaid expenses and deferred charges.....	46,884.	9	39,000.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a 232,681.		
	10b	Less: accumulated depreciation.....	10b 37,460.		
	10c		9,523.	10c	195,221.
	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.....		15		
16	Total assets. Add lines 1 through 15 (must equal line 34).....	298,161.	16	453,644.	
LIABILITIES	17	Accounts payable and accrued expenses.....	494.	17	2,501.
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.....		22	
	23	Secured mortgages and notes payable to unrelated third parties.....		23	
	24	Unsecured notes and loans payable to unrelated third parties.....		24	
	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.....	239,503.	25	39,000.
	26	Total liabilities. Add lines 17 through 25.....	239,997.	26	41,501.
FUND BALANCES	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets.....	58,164.	27	411,118.
	28	Temporarily restricted net assets.....		28	1,025.
	29	Permanently restricted net assets.....		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds.....		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund.....		31	
	32	Retained earnings, endowment, accumulated income, or other funds.....		32	
33	Total net assets or fund balances.	58,164.	33	412,143.	
34	Total liabilities and net assets/fund balances.	298,161.	34	453,644.	

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Form 990 (2013)

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	2,989,051.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,635,072.
3	Revenue less expenses. Subtract line 2 from line 1	3	353,979.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	58,164.
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 in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	412,143.

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 in Schedule O.		
2 a	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
2 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	
2 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 in Schedule O.	X	
3 a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3 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 in Schedule O and describe any steps taken to undergo such audits.		

BAA

Form 990 (2013)

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization Frederick Classical Charter School	Employer identification number 27-1731811
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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?	11 g (i)	
(ii) A family member of a person described in (i) above?	11 g (ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11 g (iii)	

h Provide the following information about the supported organization(s).

(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 I 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 6, column (f) divided by line 11, column (f)).	14	%
15 Public support percentage from 2012 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test – 2013. 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 – 2012. 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 – 2013. 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 – 2012. 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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	<input type="checkbox"/>					

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33-1/3% support tests – 2013. 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 – 2012. 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

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization

Employer identification number

Frederick Classical Charter School

27-1731811

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year.....		
2 Aggregate contributions to (during year).....		
3 Aggregate grants from (during year).....		
4 Aggregate value at end of year.....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements.....	2 a
b Total acreage restricted by conservation easements.....	2 b
c Number of conservation easements on a certified historic structure included in (a).....	2 c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register.....	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?..... Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?..... Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1..... ▶ \$ _____

(ii) Assets included in Form 990, Part X..... ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1..... ▶ \$ _____

b Assets included in Form 990, Part X..... ▶ \$ _____

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 are a 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 programs
- 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' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a 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
1 c Beginning balance	
1 d Additions during the year	
1 e Distributions during the year	
1 f Ending balance	

2 a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a 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 Temporarily restricted endowment _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3 a 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' to 3a(ii), are the related organizations listed as required on Schedule R?	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' to 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
1 a Land				
b Buildings				
c Leasehold improvements		32,495.	3,776.	28,719.
d Equipment		123,299.	26,636.	96,663.
e Other		76,887.	7,048.	69,839.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				195,221.

BAA

Part VII Investments – Other Securities.

N/A

Complete if the organization answered 'Yes' to 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) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) .. ▶		

Part VIII Investments – Program Related.

N/A

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) .. ▶		

Part IX Other Assets.

N/A

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.) .. ▶	

Part X Other Liabilities.

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Grant advance	39,000.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) .. ▶	39,000.

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 FIN 48 (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' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements.....		1	3,113,106.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains on investments.....	2 a		
	b Donated services and use of facilities.....	2 b	124,055.	
	c Recoveries of prior year grants.....	2 c		
	d Other (Describe in Part XIII.).....	2 d		
	e Add lines 2a through 2d.....	2 e	124,055.	
3	Subtract line 2e from line 1.....		3	2,989,051.
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.....	4 a		
	b Other (Describe in Part XIII.).....	4 b		
	c Add lines 4a and 4b.....	4 c		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).....		5	2,989,051.

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

Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements.....		1	2,759,127.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities.....	2 a	124,055.	
	b Prior year adjustments.....	2 b		
	c Other losses.....	2 c		
	d Other (Describe in Part XIII.).....	2 d		
	e Add lines 2a through 2d.....	2 e	124,055.	
3	Subtract line 2e from line 1.....		3	2,635,072.
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.....	4 a		
	b Other (Describe in Part XIII.).....	4 b		
	c Add lines 4a and 4b.....	4 c		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.).....		5	2,635,072.

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 - FIN 48 Footnote

Internal Revenue Service has not examined (audited) the previous income tax return of the Organization, thus the previous year is subject to examination. The School has not taken any questionable tax positions with respect to unrelated business income tax or anything that would jeopardize its 501(c)(3) status.

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No. 1545-0047

2013

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.**

▶ Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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 Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

REVENUE		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Various Events (event type)	(event type)	None (total number)	(add column (a) through column (c))
1	Gross receipts.....	21,024.			21,024.
2	Less: Charitable contributions.....	21,024.			21,024.
3	Gross income (line 1 minus line 2).....				
DIRECT EXPENSES	4	Cash prizes.....			
	5	Noncash prizes.....			
	6	Rent/facility costs.....			
	7	Food and beverages.....			
	8	Entertainment.....			
	9	Other direct expenses.....			
10	Direct expense summary. Add lines 4 through 9 in column (d)..... ▶				
11	Net income summary. Subtract line 10 from line 3, column (d)..... ▶				

Part III Gaming. Complete if the organization answered 'Yes' to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

REVENUE		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
		1	Gross revenue.....		
DIRECT EXPENSES	2	Cash prizes.....			
	3	Noncash prizes.....			
	4	Rent/facility costs.....			
	5	Other direct expenses.....			
6	Volunteer labor.....	Yes _____ %	Yes _____ %	Yes _____ %	[REDACTED]
		No	No	No	
7	Direct expense summary. Add lines 2 through 5 in column (d)..... ▶				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)..... ▶				

9 Enter the state(s) in which the organization operates gaming activities: _____
 a Is the organization licensed to operate gaming activities in each of these states?..... Yes No
 b If 'No,' explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?..... Yes No
 b If 'Yes,' explain: _____

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity operated in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

15 a Does the organization have a contact with a third party from whom the organization receives gaming revenue? Yes No

b If 'Yes,' enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If 'Yes,' enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2013

Department of the Treasury
Internal Revenue Service

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.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is
at www.irs.gov/form990.



Name of the organization

Employer identification number

Frederick Classical Charter School

27-1731811

Form 990, Part VI, Line 11b - Form 990 Review Process

Will be reviewed by the Board of Directors.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

Officers, directors, trustees, and key employees are expected to disclose conflicts
of interest as part of routine business should something arise which would
necessitate their recusal from board votes/actions.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

Available on site upon request.

Annual Update of Registration

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 our office

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 our office this form and the documents listed below.

Effective October 1, 2014, the Annual Charity Registration Fee for non-profits receiving more than \$500,000 in charitable contributions will increase from \$200.00 to \$300.00.

Failure to submit the required information will result in a delay in your registration.

Name Frederick Classical Charter School
Street Address of Charity 8445 Spires Way, STE CC
City, State & Zip Frederick, MD 21701
Telephone 240-236-1200 FAX _____
E-mail (recommended) _____

Does your organization engage or have a contract with a professional solicitor or fund-raising counsel? If yes, please attach a copy of the contract(s). In order to process your organization's registration update, you must respond to this question.

Please select one:

Professional solicitor Yes No Fund-raising counsel Yes No

Is your organization affiliated with any Maryland State agency (as defined in COMAR 01.02.04.01L)?

Yes No (If yes, and raised more than \$100,000) you must submit an Audit and Agreed upon Procedures Report with application.

If yes, list the name(s) of the Maryland State agencies of which you are affiliated (use a separate sheet of paper, if needed): _____

Please submit with this update form the following documents:

1. **A signed copy of an IRS Form 990.** The Office of the Secretary of State's Form COF-85 may be filed in lieu of IRS Form 990 if your organization is exempt from IRS filing requirements or file the 990-N Form. **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 are at least \$200,000 but are less than \$500,000, a copy of a **financial review** performed by an independent certified public accountant.
or
If charitable contributions are at least \$500,000, a copy of an **audit** performed by an 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 charitable contributions on your organization's behalf **in Maryland**.
This organization does not use a professional solicitor or fundraising counsel.
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 registration fee. This fee is based on the organization's level of charitable contributions (see chart below).

Note: For purposes of determining the registration fee and the 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) on IRS Form 990 or lines 1 and 6(a), 6(b) and 7(a) on IRS Form 990 EZ. If completing the COF-85 form, charitable contributions are computed by adding lines 1(a), 1(b) and 9(a), except Parent Teacher Association (PTA's), add lines 1(a), 1(b), 9(a), and 10(a).

Level of Charitable Contributions	Annual Registration 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
At least \$100,001 but not less than \$500,001	\$200
\$500,001 and above	\$300

* A charitable organization that collects less than \$25,000 in charitable contributions 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 hereby certify that this registration statement and all supporting documents are true to the best of my knowledge, and the IRS Form 990 or IRS Form 990-EZ for the fiscal year ending <u>June 30</u> (month), <u>2014</u> (year) submitted to the Office of the Secretary of State under §6-408 of the Business Regulation Article of the Annotated Code of Maryland is a copy of the form submitted to the Internal Revenue Service.	
<u>Tom Neumark</u> Name of Individual Preparing this Form	_____ Signature
<u>President</u> Title (Chairman, President, Principal Officer)	_____ Date

Frederick Classical Charter School
ID # 27-1731811
June 30, 2014

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	21,024
Line 1d	-
Line 1f	19,820
Line 8a	-
Line 9a	-
	<hr/>
	40,844
Fee for Level of Public Support	<u><u>\$ 50</u></u>

Frederick Classical Charter School

Board of Directors

Officers:

President – Tom Neumark	8116 Arlington Blvd., Falls Church, VA 22042
Vice President – Ginger Mortellaro	804 Apache Ct., Frederick, MD 21701
Secretary – Larry Kaiser	10400 7 Locks Rd., Potomac, MD 20854
Treasurer – Leslie Mansfield	7611 Yale Ct, Frederick, MD 21702

Directors:

James Voss	1105 Rosemont Avenue, Frederick, MD 21701
Sue Middleton	7210 E. Sundown Ct., Frederick, MD 21702

Personal Property Return Personal Property Return As of January 1, 2015 Due April 15, 2015

STATE OF MARYLAND, DEPARTMENT OF ASSESSMENTS AND TAXATION, PERSONAL PROPERTY DIVISION
 301 West Preston Street, Room 801, Baltimore, Maryland 21201-2395, www.dat.state.md.us, (410) 767-1170 - (888) 246-5941 within Maryland

2015

Form 1

Page 1 of 4

Date Received
by Department

Type of Corporation	ID# Prefix	Filing Fee	Type of Corporation	ID# Prefix	Filing Fee
<input type="checkbox"/> Domestic Stock Corp	(D)	\$300	<input type="checkbox"/> Domestic Limited Liability Company	(W)	\$300
<input type="checkbox"/> Foreign Stock Corp	(F)	\$300	<input type="checkbox"/> Foreign Limited Liability Company	(Z)	\$300
<input checked="" type="checkbox"/> Domestic Non-Stock Corp	(D)	-0-	<input type="checkbox"/> Domestic Limited Partnership	(M)	\$300
<input type="checkbox"/> Foreign Non-Stock Corp	(F)	-0-	<input type="checkbox"/> Foreign Limited Partnership	(P)	\$300
<input type="checkbox"/> Foreign Insurance Corp	(F)	\$300	<input type="checkbox"/> Domestic Limited Liability Partnership	(A)	\$300
<input type="checkbox"/> Foreign Interstate Corp	(F)	-0-	<input type="checkbox"/> Foreign Limited Liability Partnership	(E)	\$300
<input type="checkbox"/> SDAT Certified Family Farm (A,D,M,W)		\$100	<input type="checkbox"/> Domestic Statutory Trust	(B)	\$300
<input type="checkbox"/> Real Estate Investment Trust	(D)	\$300	<input type="checkbox"/> Foreign Statutory Trust	(S)	\$300

CHECK ONE

Name of Business **FREDERICK CLASSICAL CHARTER SCHOOL, INC.**

Make Address Corrections Here

Mailing Address **8445 Spires Way, Suite CC**

Frederick, Maryland, 21701



Check here if this is a change of address

Type or Print Department ID Number Here
ID # PREFIX
D 1 3 3 8 4 2 9 2

DEPARTMENT ID NUMBER ID # Prefix D 1 3 3 8 4 2 9 2		FEDERAL EMPLOYER IDENTIFICATION NUMBER 27-1731811
DATE OF INCORPORATION OR FORMATION 01/15/2010	STATE OF INCORPORATION OR FORMATION MARYLAND	FEDERAL PRINCIPAL BUSINESS CODE
TRADING AS NAME		<input type="checkbox"/> Check here if you use a preparer and do not want personal property forms mailed to you next year.

SECTION I

A. Is any business conducted in Maryland? Yes Date began: 01/15/2010
(Yes or No)

B. Nature of business conducted in Maryland: Non-Profit Charter School

C. Does the business own, lease or use personal property located in Maryland? Yes If No, skip SECTION II.
(Yes or No)

ONLY CORPORATIONS COMPLETE ITEM D

D. Names and addresses of officers and names of directors (type or print:)

OFFICERS	
Names	Addresses
President <u>THOMAS NEUMARK</u>	<u>FREDERICK, MD</u>
Vice-President <u>GINGER MORTELLARO</u>	<u>FREDERICK, MD</u>
Secretary <u>LARRY KAISER</u>	<u>POTOMAC, MD</u>
Treasurer <u>JAMES VOSS</u>	<u>FREDERICK, MD</u>

DIRECTORS	
Names	Names
<u>LESLIE MANSFIELD</u>	

INCLUDE DEPARTMENT ID NUMBER ON CHECK PLEASE STAPLE CHECK HERE

The Organization is Exempt From Personal Property Taxes Under Section 7-202 of the Tax-Property Article of the Annotated Code of Maryland

BUSINESS TANGIBLE PERSONAL PROPERTY LOCATED IN MARYLAND

EACH QUESTION MUST BE ANSWERED -- SEE INSTRUCTIONS

ROUND CENTS TO NEAREST WHOLE DOLLAR

2015

Form 1

continued

Page 2 of 4

SECTION II

A. IMPORTANT: Show exact location of all personal property owned and used in the State of Maryland, including county, town, and street address (PO Boxes are not acceptable). This assures proper distribution of assessments. If property is located in two or more jurisdictions, provide breakdown by locations by completing additional copies of Section II for each location.

(County) _____

 (Address, Number and Street) (Zip Code)

Check here if this location has changed from the 2014 return.

(Incorporated Town) _____

Is the property located inside the limits of an incorporated town? _____
 (Yes or No)

Note: If all of the personal property of this business is located entirely in the following exempt counties: Frederick, Garrett, Kent, Queen Anne's or Talbot, you may be eligible to skip the remainder of Section II. Refer to Specific Instructions, Section II, A for more information.

1 Furniture, fixtures, tools, machinery and equipment not used for manufacturing or research and development. State the original cost of the property by year of acquisition and category of property as described in the Depreciation Rate Chart on page 4. Include all fully depreciated property and property expensed under IRS rules.

Columns B through G require an explanation of the type of property being reported. Use the lines provided below. If additional space is needed, provide a supplemental schedule. Failure to explain the type of property will result in the property being treated as Category A property (see instructions for example). Refer to the 2015 Depreciation Rate Chart on page 4 for computer equipment rates for categories B and D.

ORIGINAL COST BY YEAR OF ACQUISITION							
	SPECIAL DEPRECIATION RATES (SEE PAGE 4)						TOTAL COST
	A	B	C	D	E	F	
2014							
2013							
2012							
2011							
2010							
2009							
2008							
2007 and prior							
TOTAL COST COLUMNS A-G ->							

DESCRIBE B through G PROPERTY HERE:

2 Commercial Inventory. Furnish an average of 12 monthly inventory values taken in Maryland during 2014 at cost or market value of merchandise and stock in trade. Include products manufactured by the business and held for retail sale and inventory held on consignment. (Do not include raw materials or supplies used in manufacturing.) Note: LIFO prohibited in computing inventory value.

Average Monthly Inventory
 \$ _____

Furnish from the latest Maryland Income Tax return:

Opening Inventory - date _____ amount \$ _____

Opening Inventory - date _____ amount \$ _____

Note: Businesses that need a Trader's License must report commercial inventory here

3 Supplies. Furnish the average cost of consumable items not held for sale (e.g., contractor's supplies, office supplies, etc.).

Average Cost
 \$ _____

4 Manufacturing/Research and Development (R&D) Inventory. Furnish an average of 12 monthly inventory values taken in Maryland during 2014 at cost or market value of raw materials, supplies, goods in process and finished products used in and resulting from manufacturing/R&D by the business (do not include manufactured products held for retail sale.)

Average Manufacturing/R&D Inventory
 \$ _____

Furnish from the latest Maryland Income Tax return:

Opening Inventory - date _____ amount \$ _____

Opening Inventory - date _____ amount \$ _____

The Organization is Exempt From
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 Maryland

5 Tools, machinery and equipment used for manufacturing or research and development: State the original cost of the property by year of acquisition. Include all fully depreciated property and property expensed under IRS rules.

If the property is located in a taxable jurisdiction, a detailed schedule by depreciation category should be included to take advantage of higher depreciation allowances.

Table with 4 columns: Year (2014-2011), Description, and Total Cost. Header: ORIGINAL COST BY YEAR OF ACQUISITION

TOTAL COST \$ NONE

6 Vehicles with Interchangeable Registration (dealer, recycler, finance company, special mobile equipment, and transporter plates) and unregistered vehicles should be reported here. See specific instructions.

Table with 4 columns: Year (2014-2013), Description, and Total Cost. Header: ORIGINAL COST BY YEAR OF ACQUISITION

TOTAL COST \$ NONE

7 Non-farming livestock \$ NONE (Book Value) \$ NONE (Market Value)

8 Other personal property. Total Cost \$ NONE
File-separate schedule giving a description of property, original cost and the date of acquisition.

9 Property owned by others and used or held by the business as lessee or otherwise. Total Cost \$ NONE
File separate schedule showing names and addresses of owners, lease number, description of property, installation date and separate cost in each case.

10 Property owned by the business but used or held by others as lessee or otherwise. Total Cost \$ NONE
File separate schedule showing names and addresses of lessees, lease number, description of property, installation date and original cost by year of acquisition for each location. Schedule should group leases by county where the property is located. Manufacturer lessors should submit the retail selling price of the property not the manufacturing cost

SECTION III This Section must be completed.

A. Total Gross Sales, or amount of business transacted during 2014 in Maryland: \$ NONE
If the business has sales in Maryland and does not report any personal property, explain how the business is conducted without personal property. If the business is using the personal property of another business, provide the name and address of that business.

B. If the business operates on a fiscal year, state beginning and ending dates: 07/01/2013 - 06/30/2014

C. If this is the business' first Maryland personal property return, state whether or not it succeeds an established business and give name:

D. Does the business own any fully depreciated and/or expensed personal property located in Maryland? [] yes [x] no
If yes, is that property reported on this return? [] yes [] no

E. Does the submitted balance sheet or depreciation schedule reflect personal property located outside of Maryland? [] yes [x] no
If yes, reconcile it with this return.

F. Has the business disposed of assets or transferred assets in or out of Maryland during 2014? [] yes [x] no If yes, complete Form 4C (Disposal and Transfer Reconciliation).

PLEASE READ "IMPORTANT REMINDERS" ON PAGE 4 BEFORE SIGNING

I declare under the penalties of perjury, pursuant to Tax-Property Article 1-201 of the Annotated Code of Maryland, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

T.R. KLEIN & CO.
NAME OF FIRM, OTHER THAN TAXPAYER, PREPARING THIS RETURN

PRINT OR TYPE NAME OF CORPORATE OFFICER OR PRINCIPAL OF OTHER ENTITY TITLE

SIGNATURE OF PREPARER DATE

SIGNATURE OF CORPORATE OFFICER OR PRINCIPAL DATE

(410) 675-2727
PREPARER'S PHONE NUMBER E-MAIL ADDRESS

(240) 236-1200
BUSINESS PHONE NUMBER E-MAIL ADDRESS

See top of page 4 for correct mailing address

The Organization is Exempt From
Personal Property Taxes Under
Section 7-202 of the Tax-Property
Article of the Annotated Code of
Maryland

MAILING INSTRUCTIONS

Use the address below for:
originally filed 2015 personal property returns.
originally filed prior year returns.

State of Maryland
Department of Assessments & Taxation
Personal Property Division
PO Box 17052
Baltimore, Maryland 21297-1052

Do not send Certified Mail to this PO Box.
See box at right.

Use the address below for:
US Postal Service Certified Mail.
all overnight delivery service mail.
amended returns, correspondence, appeals,
applications, etc.
late filing penalty payments.

State of Maryland
Department of Assessments & Taxation
Personal Property Division
301 W. Preston St.
Baltimore, Maryland 21201-2395

2015

Form 1

continued

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IMPORTANT REMINDERS

- Rules for 2015 personal property extensions:
Internet extension requests are due by April 15, 2015 and are free of charge.
Paper extension requests are due on or before March 16, 2015 and require a \$20 processing fee for each entity.
- The annual report filing fee is \$300 for most legal entities. Be sure to enclose the correct fee with the Form 1.
- Manufacturing/R&D application deadline is September 1, 2015. Exception for tax years beginning after June 30, 2009 - an exemption application may be filed within 6 months after the date of the first assessment notice for the taxable year that includes the manufacturing personal property. See instruction 11 for more information. A manufacturing exemption cannot be granted unless a timely application is filed. Once filed, no additional applications are required in subsequent years.
- Entities requesting a revised assessment due to other missed exemptions (vehicles, software, charitable organizations, etc.) must file that request within three years of the April 15th date the return was originally due.
- Do not prepay late filing penalties or pay personal property taxes to this Department.
- Business entities that require a Trader's License must report commercial inventory on line item 2.
- The return must be accompanied by Form 4A (Balance Sheet) or latest available balance sheet, and Form 4B (Depreciation Schedule), unless the business does not own any personal property in Maryland. All information on pages 2 and 3 of this report and supporting schedules are held confidential by the Department and are not available for public inspection. Page 1 is public record (Tax-Property Article 2-212).
- If you discontinued business prior to January 1, 2015, notify the Department immediately, stating to whom and the date all personal property was sold. If the business is sold on or after January 1, 2015 and before July 1, 2015, submit statement of sale, including value of personal property, date of sale, name and address of the buyer on or before October 1, 2015.
- File the pre-addressed return to ensure proper posting to your account.
- This return must be signed by an officer or principal of the business.
- Make check for filing fee payable to Department of Assessments and Taxation. Place the Department ID number on the check.
- Place the Department ID number on page 1 if the pre-addressed return is not used.

LATE FILING PENALTY

DO NOT PAY PENALTIES AT TIME OF FILING RETURN

- A business which files an annual return postmarked after the due date of April 15, 2015 will receive an initial penalty of 1/10 of one percent of the county assessment, plus interest at the rate of two percent of the initial penalty amount for each 30 days or part thereof that the return is late.
- Business which fail to file this report will receive estimated assessments which will be twice the estimated value of the personal property owned.

DEPRECIATION RATE CHART FOR 2015 RETURNS

STANDARD DEPRECIATION RATE

Category A: 10% per annum*

All property not specifically listed below.

SPECIAL DEPRECIATION RATES (The rates below apply only to the items specifically listed. Use Category A for other assets.)

Category B: 20% per annum*

Mainframe computers originally costing \$500,000 or more.

Category C: 20% per annum*

Autos (unlicensed), bowling alley equipment brain scanners, carwash equipment, contractor's heavy equipment (tractors, bulldozers), fax machines, hotel, motel, hospital and nursing home furniture and fixtures (room and lobby), MRI equipment, mobile telephones, model home furnishings, music boxes, outdoor Christmas decorations, outdoor theatre equipment, photocopy equipment, radio and T.V. transmitting equipment, rental pagers, rental soda fountain equipment, self-service laundry equipment, stevedore equipment, theatre seats, trucks (unlicensed), vending machines, x-ray equipment.

Category D: 30% per annum**

Data processing equipment, canned software.

Category E: 33 1/3% per annum*

Blinds, carpets, drapes, shades. The following applies to equipment rental companies only: rental stereo and radio equipment, rental televisions rental video cassette recorders and rental DVDs and video tapes

Category F: 50% per annum*

Pinball machines, rental tuxedos, rental uniforms, video games.

Category G: 5% per annum*

Boats, ships, vessels, (over 100 feet).

Long-lived assets

Property determined by the Department to have an expected life of 10 years at the time of acquisition shall be depreciated at an rate as determined by the Department.

* Subject to a minimum assessment of 25% of the original cost

** Subject to a minimum assessment of 10% of the original cost.

The Organization is Exempt From Personal Property Taxes Under Section 7-202 of the Tax-Property Article of the Annotated Code of Maryland

DATE OF ASSESSMENT NOTIFICATION

OFFICE USE ONLY

DRAFT

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	759,532.
2	Total expenses (must equal Part IX, column (A), line 25)	2	765,454.
3	Revenue less expenses. Subtract line 2 from line 1.	3	-5,922.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	36,235.
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 in Schedule O). See Schedule O	9	28,362.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	58,675.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other See Sch. O		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.			
2 a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2 b	Were the organization's financial statements audited by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2 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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3 a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3 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 in Schedule O and describe any steps taken to undergo such audits		

BAA