|   | -                    | •••              | Extended to May 15, 2<br>Return of Organization Exempt F   | 024<br><b>rom l</b> i | ncome Tax                      | OMB No. 1545-0047           |  |  |  |  |
|---|----------------------|------------------|--|-----------------------|--------------------------------|-----------------------------|--|--|--|--|
| Form <b>990</b> Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)            |                      |                  |  |                       |                                |                             |  |  |  |  |
| Department of the Treasury<br>Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information. |                      |                  |  |                       |                                |                             |  |  |  |  |
| Internal Revenue Service Go to www.Irs.gov/Form990 for Instructions and the latest information. Inspection                    |                      |                  |  |                       |                                |                             |  |  |  |  |
| <u>A</u>  | For th               |                  |  | ل ending              |                                |                             |  |  |  |  |
|   | Check if<br>applicat |                  | organization   |                       | D Employer identifica          | ation number                |  |  |  |  |
|   | Addr                 | ess<br>Fort      | Collins Montessori School  |                       |                                |                             |  |  |  |  |
|   | Name                 | 9                | usiness as   |                       | 90-092544                      | 1                           |  |  |  |  |
|   | Initial              |                  |  | Room/suite            | E Telephone number             |                             |  |  |  |  |
|   | Final<br>returr      | 1/ 1109          | West Harmony Road  |                       | 970-631-8                      | 612                         |  |  |  |  |
|   | termi<br>ated        | City or t        | own, state or province, country, and ZIP or foreign postal code  |                       | <b>G</b> Gross receipts \$     | 2,903,803.                  |  |  |  |  |
|   | Amer                 | I FOIL           | Collins, CO 80526  |                       | H(a) Is this a group ret       | urn                         |  |  |  |  |
|   | Appli<br>tion        | F Name a         | nd address of principal officer: Dan Rinehart  |                       | for subordinates?              | Yes X No                    |  |  |  |  |
|   | pend                 | same             | as C above   |                       | H(b) Are all subordinates incl | uded? Yes No                |  |  |  |  |
| <u> </u>  | Гах-е>               | empt status:     |  | or 527                | If "No," attach a li           | st. See instructions        |  |  |  |  |
|   | Vebs                 |                  | focomontessori.org   |                       | H(c) Group exemption           |                             |  |  |  |  |
|   |                      |                  | X Corporation Trust Association Other  | L Year                | of formation: 2012 M           | State of legal domicile: CO |  |  |  |  |
| Pa  | art I                | Summary          |  | ~ 1 1                 | 1 0                            |                             |  |  |  |  |
| ø   | 1                    | Briefly describ  | e the organization's mission or most significant activities: See S   | Schedu                | le O                           |                             |  |  |  |  |
| Governance  |                      |                  |  |                       |                                |                             |  |  |  |  |
| ern   | 2                    | Check this bo    |  |                       |                                | ts.                         |  |  |  |  |
| Š   | 3                    |                  |  | 5                     |                                |                             |  |  |  |  |
|   |                      |                  |  | 45                    |                                |                             |  |  |  |  |
| ties  | 5                    |                  |  | <u> </u>              |                                |                             |  |  |  |  |
| Activities &  | 6                    |                  | of volunteers (estimate if necessary)  |                       |                                | 0.                          |  |  |  |  |
| Ac  | / a                  |                  | d business revenue from Part VIII, column (C), line 12<br>business taxable income from Form 990-T, Part I, line 11   |                       |                                | 0.                          |  |  |  |  |
|   | - ×                  | Net unrelated    |  |                       | Prior Year                     | Current Year                |  |  |  |  |
|   | 8                    | Contributions    | and grants (Part VIII, line 1h)  |                       | 282,388.                       | 344,423.                    |  |  |  |  |
| Jue   | 9                    |                  | ce revenue (Part VIII, line 2g)  |                       | 2,104,862.                     | 2,422,540.                  |  |  |  |  |
| Revenue   | 10                   | •                | come (Part VIII, column (A), lines 3, 4, and 7d)   |                       | 5.                             | 23,702.                     |  |  |  |  |
| ž   | 11                   |                  | e (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)   |                       | 6,497.                         | 113,138.                    |  |  |  |  |
|   | 12                   |                  | - add lines 8 through 11 (must equal Part VIII, column (A), line 12)   |                       | 2,393,752.                     | 2,903,803.                  |  |  |  |  |
|   | 13                   |                  | nilar amounts paid (Part IX, column (A), lines 1-3)  |                       | 0.                             | 0.                          |  |  |  |  |
|   | 14                   | Benefits paid    | to or for members (Part IX, column (A), line 4)  |                       | 0.                             | 0.                          |  |  |  |  |
| s   | 15                   | Salaries, other  | compensation, employee benefits (Part IX, column (A), lines 5-10)  |                       | 1,078,572.                     | 1,586,740.                  |  |  |  |  |
| Expenses  | 16a                  | Professional f   | r compensation, employee benefits (Part IX, column (A), lines 5-10)<br>undraising fees (Part IX, column (A), line 11e)<br>ng expenses (Part IX, column (D), line 25) <u>3,04</u> |                       | 0.                             | 0.                          |  |  |  |  |
| <u>e</u>  | . ь                  | Total fundrais   | ng expenses (Part IX, column (D), line 25) 3,04  |                       |                                |                             |  |  |  |  |
| ш   | 17                   | Other expense    | es (Part IX, column (A), lines 11a-11d, 11f-24e)   |                       | 648,230.                       | 1,326,064.                  |  |  |  |  |
|   | 18                   | Total expense    | s. Add lines 13-17 (must equal Part IX, column (A), line 25)   |                       | 1,726,802.                     | 2,912,804.                  |  |  |  |  |
|   | 19                   | Revenue less     | expenses. Subtract line 18 from line 12  |                       | 666,950.                       | -9,001.                     |  |  |  |  |
| ssets or  |                      |                  |  | Be                    | ginning of Current Year        | End of Year                 |  |  |  |  |
| sets  | 20                   | Total assets (F  |  |                       | 1,506,761.                     | 1,686,387.                  |  |  |  |  |
| ĕ₽  | 21                   |                  | (Part X, line 26)  |                       | 2,354,960.                     | 2,543,587.                  |  |  |  |  |
| Inet  |                      | Net assets or    | fund balances. Subtract line 21 from line 20   |                       | -848,199.                      | -857,200.                   |  |  |  |  |
|   | art II               |                  |  |                       |                                |                             |  |  |  |  |
|   |                      |                  | I declare that I have examined this return, including accompanying schedules   |                       |                                | nowledge and belief, it is  |  |  |  |  |
| true  | , corre              | ct, and complete | Declaration of preparer (other than officer) is based on all information of whi  | ich preparer          | nas any knowledge.             |                             |  |  |  |  |

| Sign  | Signature of officer  |                      | Da   | ate            |          |  |  |  |  |  |
|---|---|----------------------|------|----------------|----------|--|--|--|--|--|
| Here  | Dan Rinehart, President   |                      |      |                |          |  |  |  |  |  |
|   | Type or print name and title  |                      |      |                |          |  |  |  |  |  |
|   | Print/Type preparer's name  | Preparer's signature | Date |                | PTIN     |  |  |  |  |  |
| Paid  | Thomas G. Sistare   | Thomas G. Sistare    |      |                | 00356968 |  |  |  |  |  |
| Preparer  | Firm's name Hoelting & Company  |                      | Fi   | rm's EIN 30-05 | 514455   |  |  |  |  |  |
| Use Only  | Firm's address 31 East Platte Av  | enue, Suite 300      |      |                |          |  |  |  |  |  |
|   | Colorado Springs, CO 80903 Phone no.(719) 630-109   |                      |      |                |          |  |  |  |  |  |
| May the IRS discuss this return with the preparer shown above? See instructions |   |                      |      |                |          |  |  |  |  |  |
| 232001 12-1   | AlignmentSee the separate instructions.Form 990 (2022)232001 12-13-22LHAFor Paperwork Reduction Act Notice, see the separate instructions.Form 990 (2022) |                      |      |                |          |  |  |  |  |  |

| Form | 990 (2022) Fort Collins Montessori School  | 90-0925441 Page <b>2</b>             |
|------|--|--------------------------------------|
| Pa   | t 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:   |                                      |
|      | The mission of Fort Collins Montessori School is   |                                      |
|      | pre/k-6th grade Montessori program that inspires   |                                      |
|      | with an exceptional educational experience based   | on the principles and                |
|      | philosophy of Dr. Maria Montessori.  |                                      |
| 2    | Did the organization undertake any significant program services during the year which were not I   | isted on the                         |
|      | prior Form 990 or 990-EZ?  |                                      |
|      | If "Yes," describe these new services on Schedule O.   |                                      |
| 3    | Did the organization cease conducting, or make significant changes in how it conducts, any prog    | pram services?                       |
|      | If "Yes," describe these changes on Schedule O.  |                                      |
| 4    | Describe the organization's program service accomplishments for each of its three largest progra   | am services, as measured by expenses |
|      | Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allo | · · ·                                |
|      | revenue, if any, for each program service reported.  |                                      |
| 4a   | (Code:) (Expenses \$ 2,469,191. including grants of \$   | ) (Revenue \$ 2,535,678.)            |
| 48   | Provide an individualized education program that   | ) (Revenue \$2,355,070: )            |
|      |  |                                      |
|      | development of children and supports the natural   |                                      |
|      | potential within each child.   |                                      |
|      |  |                                      |
|      |  |                                      |
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|      |  |                                      |
|      |  |                                      |
|      |  |                                      |
|      |  |                                      |
|      |  |                                      |
|      |  |                                      |
| 4b   | (Code:) (Expenses \$ including grants of \$  | ) (Revenue \$)                       |
|      |  |                                      |
|      |  |                                      |
|      |  |                                      |
|      |  |                                      |
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|      |  |                                      |
|      |  |                                      |
|      |  |                                      |
|      |  |                                      |
| 4c   | (Code:) (Expenses \$ including grants of \$  | ) (Revenue \$)                       |
|      |  |                                      |
|      |  |                                      |
|      |  |                                      |
|      |  |                                      |
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|      |  |                                      |
|      |  |                                      |
|      |  |                                      |
| 4d   | Other program services (Describe on Schedule O.)   |                                      |
| τu   |  | .د )                                 |
| 40   |  | φ )                                  |
| 48   | Total program service expenses2,469,191.   | Earm <b>990</b> (2022)               |

| Form 990 ( |     |                    |           | Montessori | School |
|------------|-----|--------------------|-----------|------------|--------|
| Part IV    | Che | cklist of Required | Schedules |            |        |

|          |   |           | Yes  | No         |
|----------|---|-----------|------|------------|
| 1        | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?   |           |      |            |
|          | If "Yes," complete Schedule A   | 1         | X    |            |
| 2        | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions   | 2         |      | X          |
| 3        | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for   |           |      |            |
|          | public office? If "Yes," complete Schedule C, Part I  | 3         |      | X          |
| 4        | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect  |           |      |            |
|          | during the tax year? If "Yes," complete Schedule C, Part II   | 4         |      | <u> </u>   |
| 5        | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or  |           |      |            |
|          | similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III   | 5         |      | X X        |
| 6        | Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to   |           |      |            |
|          | provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I  | 6         |      | X X        |
| 7        | Did the organization receive or hold a conservation easement, including easements to preserve open space,   |           |      |            |
| _        | the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II  | 7         |      | X          |
| 8        | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete  |           |      |            |
| _        | Schedule D, Part III  | 8         |      | X          |
| 9        | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for   |           |      |            |
|          | amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?   |           |      | - <b>v</b> |
| 40       | If "Yes," complete Schedule D, Part IV  | 9         |      | <u> </u>   |
| 10       | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments  | 1         |      | x          |
|          | or in quasi endowments? If "Yes," complete Schedule D, Part V   | 10        |      |            |
| 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.  |           |      |            |
| d        | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI   | 11a       | х    |            |
| b        | Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total  |           | - 23 |            |
| 5        | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII   | 11b       |      | x          |
| с        | Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total   |           |      |            |
| Ŭ        | assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII  | 11c       |      | x          |
| d        | Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in   |           |      |            |
|          | Part X, line 16? If "Yes," complete Schedule D, Part IX   | 11d       | х    |            |
| е        | Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X   | 11e       | Х    |            |
| f        | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses   |           |      |            |
|          | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X  | 11f       |      | x          |
| 12a      | Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete   |           |      |            |
|          | Schedule D, Parts XI and XII  | 12a       | Х    |            |
| b        | Was the organization included in consolidated, independent audited financial statements for the tax year?   |           |      |            |
|          | If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional   | 12b       | Х    |            |
| 13       | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E   | 13        | Х    |            |
| 14a      | Did the organization maintain an office, employees, or agents outside of the United States?   | 14a       |      | 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? If "Yes," complete Schedule F, Parts I and IV  | 14b       |      | <u> </u>   |
| 15       | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any   |           |      |            |
|          | foreign organization? If "Yes," complete Schedule F, Parts II and IV  | 15        |      | X X        |
| 16       | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to  |           |      |            |
|          | or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV   | 16        |      | X          |
| 17       | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,   |           |      |            |
| 40       | column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions   | 17        |      | X X        |
| 18       | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines  |           |      | v          |
| 40       | 1c and 8a? If "Yes," complete Schedule G, Part II   | 18        |      | X          |
| 19       | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If</i> "Yes,"   | 1         |      | v          |
| 00-      | complete Schedule G, Part III   | 19<br>20a |      | X<br>X     |
| 20а<br>ь | Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>  | 20a       |      |            |
| ь<br>21  | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?<br>Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or | 20b       |      |            |
| 21       | domestic government on Part IX, column (A), line 1? <i>If</i> "Yes," <i>complete Schedule I, Parts I and II</i>   | 21        |      | x          |
|          |   |           |      |            |

| Form | 990 | (2022) |
|------|-----|--------|
|      | 330 |        |

 Form 990 (2022)
 Fort Collins Montessori School

 Part IV
 Checklist of Required Schedules (continued)

|      |   |      | Yes    | No       |
|------|---|------|--------|----------|
| 22   | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on   |      |        |          |
|      | Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III   | 22   |        | X        |
| 23   | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current   |      |        |          |
|      | and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete  |      |        |          |
|      | Schedule J  | 23   |        | X        |
| 24a  | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the   |      |        |          |
|      | last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete  |      |        |          |
|      | Schedule K. If "No." go to line 25a   | 24a  |        | X        |
| b    | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?   | 24b  |        |          |
| с    | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease  |      |        |          |
|      | any tax-exempt bonds?   | 24c  |        |          |
| d    | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?   | 24d  |        |          |
| 25a  | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit  |      |        |          |
|      | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I   | 25a  |        | 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? If "Yes," complete   |      |        |          |
|      | Schedule L, Part I  | 25b  |        | X        |
| 26   | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current   |      |        |          |
|      | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%   |      |        |          |
|      | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II  | 26   |        | X        |
| 27   | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,   |      |        |          |
|      | creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled   |      |        |          |
|      | entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III  | 27   |        | X        |
| 28   | Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,  |      |        |          |
|      | instructions for applicable filing thresholds, conditions, and exceptions):   |      |        |          |
| а    | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If  |      |        |          |
|      | "Yes," complete Schedule L, Part IV   | 28a  |        | X X      |
| b    | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV   | 28b  |        | X        |
| С    | A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If  |      |        |          |
|      | "Yes," complete Schedule L, Part IV   | 28c  |        | X        |
| 29   | Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M  | 29   |        | X        |
| 30   | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation   |      |        |          |
|      | contributions? If "Yes," complete Schedule M  | 30   |        |          |
| 31   | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I  | 31   |        | <u>x</u> |
| 32   | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete  |      |        |          |
|      | Schedule N, Part II   | 32   |        | <u> </u> |
| 33   | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations  |      |        |          |
|      | sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I   | 33   |        | <u> </u> |
| 34   | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and   |      | v      |          |
| 05 - | Part V, line 1  | 34   | X<br>X | <u> </u> |
|      | Did the organization have a controlled entity within the meaning of section 512(b)(13)?   | 35a  | Δ      | <u> </u> |
| D    | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity   | 0.51 |        | v        |
| 20   | within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2   | 35b  |        | X        |
| 36   | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?  | 26   |        | x        |
| 37   | <i>If</i> "Yes," <i>complete Schedule R, Part V, line 2</i><br>Did the organization conduct more than 5% of its activities through an entity that is not a related organization   | 36   |        |          |
| 37   |   | 27   |        | x        |
| 38   | and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i><br>Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? | 37   |        | <u> </u> |
| 00   | Note: All Form 990 filers are required to complete Schedule O   | 38   | Х      |          |
| Pa   |   | 00   |        | L        |
|      | Check if Schedule O contains a response or note to any line in this Part V  |      |        |          |
|      |   |      | Yes    | No       |
| 1a   | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 11   |      |        |          |
| b    |   |      |        |          |
|      | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0  |      |        |          |

1c

| Form 990 (2022) Fort Collins Montessori School 90-0925441 Page               |   |          |     |    |  |  |  |  |  |
|--|---|----------|-----|----|--|--|--|--|--|
| Part V Statements Regarding Other IRS Filings and Tax Compliance (continued) |   |          |     |    |  |  |  |  |  |
|  |   |          | Yes | No |  |  |  |  |  |
| 2a   | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,   |          |     |    |  |  |  |  |  |
|  | filed for the calendar year ending with or within the year covered by this return 2a 45   |          |     |    |  |  |  |  |  |
| b  | If at least one is reported on line 2a, did the organization file all required federal employment tax returns?  | 2b       | Х   |    |  |  |  |  |  |
|  | Did the organization have unrelated business gross income of \$1,000 or more during the year?   | 3a       |     | X  |  |  |  |  |  |
|  | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O   | 3b       |     |    |  |  |  |  |  |
| 4a   | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a                               |          |     |    |  |  |  |  |  |
| _  | financial account in a foreign country (such as a bank account, securities account, or other financial account)?  | 4a       |     | X  |  |  |  |  |  |
| b  | If "Yes," enter the name of the foreign country   |          |     |    |  |  |  |  |  |
| <b>F</b> -   | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).                                     |          |     | x  |  |  |  |  |  |
|  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?   | 5a<br>5b |     | X  |  |  |  |  |  |
|  | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?  | 50<br>50 |     |    |  |  |  |  |  |
|  | If "Yes" to line 5a or 5b, did the organization file Form 8886-T?   | 50       |     |    |  |  |  |  |  |
| 0a   |   | 6a       |     | x  |  |  |  |  |  |
| h  | any contributions that were not tax deductible as charitable contributions?   |          |     |    |  |  |  |  |  |
| D  | were not tax deductible?  | 6b       |     |    |  |  |  |  |  |
| 7  | Organizations that may receive deductible contributions under section 170(c).   |          |     |    |  |  |  |  |  |
| 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?         | 7a       |     | x  |  |  |  |  |  |
|  | If "Yes," did the organization notify the donor of the value of the goods or services provided?   | 7b       |     |    |  |  |  |  |  |
|  | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required                                       |          |     |    |  |  |  |  |  |
|  | to file Form 8282?  | 7c       |     | x  |  |  |  |  |  |
| d  | If "Yes," indicate the number of Forms 8282 filed during the year 7d  |          |     |    |  |  |  |  |  |
| е  | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?   | 7e       |     |    |  |  |  |  |  |
| f  | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?  | 7f       |     |    |  |  |  |  |  |
| g  | g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?                      |          |     |    |  |  |  |  |  |
| h  | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?                      | 7h       |     |    |  |  |  |  |  |
| 8  | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the  |          |     |    |  |  |  |  |  |
|  | sponsoring organization have excess business holdings at any time during the year?  |          |     |    |  |  |  |  |  |
| 9  | Sponsoring organizations maintaining donor advised funds.   |          |     |    |  |  |  |  |  |
| а  | Did the sponsoring organization make any taxable distributions under section 4966?  | 9a       |     |    |  |  |  |  |  |
| b  | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?   | 9b       |     |    |  |  |  |  |  |
| 10   | Section 501(c)(7) organizations. Enter:   |          |     |    |  |  |  |  |  |
| а  | Initiation fees and capital contributions included on Part VIII, line 12  |          |     |    |  |  |  |  |  |
|  | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b   |          |     |    |  |  |  |  |  |
| 11   | Section 501(c)(12) organizations. Enter:  |          |     |    |  |  |  |  |  |
|  | Gross income from members or shareholders   |          |     |    |  |  |  |  |  |
| b  | Gross income from other sources. (Do not net amounts due or paid to other sources against   |          |     |    |  |  |  |  |  |
| 100  | amounts due or received from them.) [11b]<br>Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a      |     |    |  |  |  |  |  |
|  | If "Yes," enter the amount of tax-exempt interest received or accrued during the year   | IZa      |     |    |  |  |  |  |  |
| 13   | Section 501(c)(29) qualified nonprofit health insurance issuers.  |          |     |    |  |  |  |  |  |
|  | Is the organization licensed to issue qualified health plans in more than one state?  | 13a      |     |    |  |  |  |  |  |
| u  | <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.  | 100      |     |    |  |  |  |  |  |
| b  | Enter the amount of reserves the organization is required to maintain by the states in which the  |          |     |    |  |  |  |  |  |
| 5  | organization is licensed to issue qualified health plans  |          |     |    |  |  |  |  |  |
| с  | Enter the amount of reserves on hand  |          |     |    |  |  |  |  |  |
| 14a  | Did the organization receive any payments for indoor tanning services during the tax year?  | 14a      |     | x  |  |  |  |  |  |
|  | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O   | 14b      |     |    |  |  |  |  |  |
| 15   | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or   |          |     |    |  |  |  |  |  |
|  | excess parachute payment(s) during the year?  |          |     |    |  |  |  |  |  |
|  | If "Yes," see the instructions and file Form 4720, Schedule N.  | 15       |     |    |  |  |  |  |  |
| 16   | Is the organization an educational institution subject to the section 4968 excise tax on net investment income?   | 16       |     | X  |  |  |  |  |  |
|  | If "Yes," complete Form 4720, Schedule O.   |          |     |    |  |  |  |  |  |
| 17   | Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities   |          |     |    |  |  |  |  |  |
|  | that would result in the imposition of an excise tax under section 4951, 4952 or 4953?  | 17       |     |    |  |  |  |  |  |
|  | If "Yes," complete Form 6069.   |          |     |    |  |  |  |  |  |

| Ρ | 0.         | <br>., |  |
|---|------------|--------|--|
|   | <b>a</b> 1 | v      |  |
|   |            |        |  |

Form 990 (2022)

## Fort Collins Montessori School

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

|     | Check if Schedule O contains a response or note to any line in this Part VI   |         |         | X   |
|-----|---|---------|---------|-----|
| Sec | tion A. Governing Body and Management   |         |         |     |
|     |   |         | Yes     | No  |
| 1a  | Enter the number of voting members of the governing body at the end of the tax year 1a 5  | 5       |         |     |
|     | If there are material differences in voting rights among members of the governing body, or if the governing                         | 1       |         |     |
|     | body delegated broad authority to an executive committee or similar committee, explain on Schedule O.                               |         |         |     |
| b   | Enter the number of voting members included on line 1a, above, who are independent 1b   | 5       |         |     |
| 2   | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other            |         |         |     |
|     | officer, director, trustee, or key employee?  | 2       |         | Х   |
| 3   | Did the organization delegate control over management duties customarily performed by or under the direct supervision               |         |         |     |
|     | of officers, directors, trustees, or key employees to a management company or other person?   | 3       |         | Х   |
| 4   | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?                    | 4       |         | Х   |
| 5   | Did the organization become aware during the year of a significant diversion of the organization's assets?                          | 5       |         | Х   |
| 6   | Did the organization have members or stockholders?  | 6       |         | Х   |
| 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?   | 7a      |         | х   |
| b   | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or                  |         |         |     |
|     | persons other than the governing body?  | 7b      |         | х   |
| 8   | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |         |         |     |
| a   | The governing body?   | 8a      | Х       |     |
| b   | Each committee with authority to act on behalf of the governing body?   | 8b      | Х       |     |
| 9   | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the                |         |         |     |
| -   | organization's mailing address? If "Yes," provide the names and addresses on Schedule O   | 9       |         | х   |
| Sec | tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)                    |         |         |     |
|     |   |         | Yes     | No  |
| 10a | Did the organization have local chapters, branches, or affiliates?  | 10a     |         | X   |
|     | 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?                                     | 10b     |         |     |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?         | 11a     | Х       |     |
|     | Describe on Schedule O the process, if any, used by the organization to review this Form 990.                                       |         |         |     |
| 12a |   | 12a     | Х       |     |
|     | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b     | Х       |     |
|     | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes." describe                  |         |         |     |
|     | on Schedule O how this was done   | 12c     | х       |     |
| 13  | Did the organization have a written whistleblower policy?   | 13      |         | Х   |
| 14  | Did the organization have a written document retention and destruction policy?  | 14      | Х       |     |
| 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?                                   |         |         |     |
| а   | The organization's CEO, Executive Director, or top management official  | 15a     | Х       |     |
|     | Other officers or key employees of the organization   | 15b     | Х       |     |
|     | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.  |         |         |     |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a               |         |         |     |
|     | taxable entity during the year?   | 16a     |         | Х   |
| b   | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation        |         |         |     |
|     | in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's                      |         |         |     |
|     | exempt status with respect to such arrangements?  | 16b     |         |     |
| Sec | tion C. Disclosure  |         |         |     |
| 17  | List the states with which a copy of this Form 990 is required to be filed <b>None</b>  |         |         |     |
| 18  | Section 6104 requires an organization to make its Forms 1023 (1024 or 1024 A, if applicable), 990, and 990-T (section 501(c)(3)     | s only) | availal | ole |
|     | for public inspection. Indicate how you made these available. Check all that apply.   | .,      |         |     |
|     | X       Own website       Another's website       X       Upon request       Other (explain on Schedule O)                          |         |         |     |
| 19  | Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, an      | d finan | cial    |     |
|     | statements available to the public during the tax year.   |         |         |     |
| 20  | State the name, address, and telephone number of the person who possesses the organization's books and records                      |         |         |     |
| -   | Boos Financial Services - (303) 643-5642  |         |         |     |
|     | 10190 Bannock Street Ste. 104, Northglenn, CO 80260   |         |         |     |

| Part VII | Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated |
|----------|---|
|          | Employees, and Independent Contractors  |

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.
List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List all of the organization's current key employees, if any, see the instructions for deminition of key employee.

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

\_\_\_\_ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

| Name and title     Average<br>hours per<br>liger and a treatment and<br>order and a treatment and<br>blow blow<br>blow<br>blow     Description<br>mode and a treatment and<br>blow blow<br>blow<br>blow     Reportable<br>compension<br>from<br>blow     Reportable<br>compension<br>from<br>treated<br>organization     Estimated<br>aunus of<br>from<br>treated<br>organization       (1) Paul Vincent     40.00     x     x     97,446.     0.     26,386.       (2) Dan Rinehart     2.00     x     x     0.     0.     0.       (3) Rose Cruz Kauffann     2.00     x     x     0.     0.     0.       (4) Jim BexTillel     2.000     x     x     0.     0.     0.       (3) Rose Cruz Kauffann     2.000     x     x     0.     0.     0.       (4) Jim BexTillel     2.000     x     x     0.     0.     0.       Secretary     x     x     0.     0.     0.       (5) Ratie Slota     2.000     x     x     0.     0.       Secretary     x     1     1     1     1       Secretary     -     -     1     1     1       Secretary     -     -     1     1     1       Secretary     -     -     1     1     1       Secretary     -     1     1     1 <td< th=""><th>(A)</th><th>(B)</th><th colspan="3">(C)</th><th></th><th></th><th>(D)</th><th>(E)</th><th>(F)</th></td<>   | (A)                    | (B)       | (C)      |                          |         |        |                 | (D)          | (E)          | (F)          |               |
|--|------------------------|-----------|----------|--------------------------|---------|--------|-----------------|--------------|--------------|--------------|---------------|
| hours per<br>week<br>(list any<br>hours for<br>related<br>organizations<br>below<br>line)box, uncess person is both an<br>officer and a director/trustee)compensation<br>from<br>the<br>organization<br>(W-2/1099-MISC/<br>1099-NEC)compensation<br>from related<br>organizations<br>(W-2/1099-MISC/<br>1099-NEC)amount of<br>other<br>compensation<br>from the<br>organizations<br>(W-2/1099-MISC/<br>1099-NEC)amount of<br>other<br>compensation<br>from the<br>organizations(1) Paul Vincent40.00x97,446.0.26,386.(2) Dan Rinehart2.00x97,446.0.0.Presidentxx0.0.0.(3) Rosa Cruz Kauffman2.00xx0.0.Vice President2.00x0.0.0.(4) Jin Bexfield2.00xx0.0.0.Treasurerxxx0.0.0.(6) Janice Spearman2.00xx0.0.0.   |                        |           | Position |                          |         |        | ane             | Reportable   |              |              |               |
| Week<br>(list any<br>hours for<br>related<br>organizations<br>below<br>line)Infinite lated<br>the<br>organizations<br>below<br>line)Infinite lated<br>the<br>organization<br>(W-2/1099-MISC/<br>1099-NEC)Outlet<br>compensation<br>from the<br>organization<br>(W-2/1099-MISC/<br>1099-NEC)Outlet<br>compensation<br>from the<br>organization<br>and related<br>organizations(1) Paul Vincent<br>Executive Director40.00X97,446.0.26,386.(2) Dan Rinehart<br>President2.00X97,446.0.0.0.Vice PresidentXX0.0.0.0.(4) Jim Bexfield2.00XX0.0.0.TreasurerXX0.0.0.0.(5) Katie Slota2.00XX0.0.0.SecretaryX2.00X0.0.0.(6) Janice Spearman2.00X0.0.0.0.  |                        | hours per | box      | box, unless person is bo |         |        | s both          | n an         | compensation | compensation | amount of     |
| (1) Paul Vincent       40.00       X       97,446.       0.       26,386.         (2) Dan Rinehart       2.00       X       X       0.       0.       0.         President       X       X       0.       0.       0.       0.         (3) Rosa Cruz Kauffman       2.00       X       X       0.       0.       0.         Vice President       X       X       0.       0.       0.       0.         (4) Jim Bexfield       2.00       X       X       0.       0.       0.         Treasurer       X       X       0.       0.       0.       0.         (5) Katie Slota       2.00       X       X       0.       0.       0.         Secretary       X       X       0.       0.       0.       0.         (6) Janice Spearman       2.00       4       4       4       4       4       4   |                        | week      |          |                          |         | tee)   |                 | from related | other        |              |               |
| (1) Paul Vincent       40.00       X       97,446.       0.       26,386.         (2) Dan Rinehart       2.00       X       X       0.       0.       0.         President       X       X       0.       0.       0.       0.         (3) Rosa Cruz Kauffman       2.00       X       X       0.       0.       0.         Vice President       X       X       0.       0.       0.       0.         (4) Jim Bexfield       2.00       X       X       0.       0.       0.         Treasurer       X       X       0.       0.       0.       0.         (5) Katie Slota       2.00       X       X       0.       0.       0.         Secretary       X       X       0.       0.       0.       0.         (6) Janice Spearman       2.00       4       4       4       4       4       4   |                        |           | ector    |                          |         |        |                 |              |              |              |               |
| (1) Paul Vincent       40.00       X       97,446.       0.       26,386.         (2) Dan Rinehart       2.00       X       X       0.       0.       0.         President       X       X       0.       0.       0.       0.         (3) Rosa Cruz Kauffman       2.00       X       X       0.       0.       0.         Vice President       X       X       0.       0.       0.       0.         (4) Jim Bexfield       2.00       X       X       0.       0.       0.         Treasurer       X       X       0.       0.       0.       0.         (5) Katie Slota       2.00       X       X       0.       0.       0.         Secretary       X       X       0.       0.       0.       0.         (6) Janice Spearman       2.00       4       4       4       4       4       4   |                        |           | or dir   | e                        |         |        | ated            |              |              |              |               |
| (1) Paul Vincent       40.00       X       97,446.       0.       26,386.         (2) Dan Rinehart       2.00       X       X       0.       0.       0.         President       X       X       0.       0.       0.       0.         (3) Rosa Cruz Kauffman       2.00       X       X       0.       0.       0.         Vice President       X       X       0.       0.       0.       0.         (4) Jim Bexfield       2.00       X       X       0.       0.       0.         Treasurer       X       X       0.       0.       0.       0.         (5) Katie Slota       2.00       X       X       0.       0.       0.         Secretary       X       X       0.       0.       0.       0.         (6) Janice Spearman       2.00       4       4       4       4       4       4   |                        |           | ustee    | truste                   |         | e      | pens            |              |              | 1099-NEC)    |               |
| (1) Paul Vincent       40.00       X       97,446.       0.       26,386.         (2) Dan Rinehart       2.00       X       X       0.       0.       0.         President       X       X       0.       0.       0.       0.         (3) Rosa Cruz Kauffman       2.00       X       X       0.       0.       0.         Vice President       X       X       0.       0.       0.       0.         (4) Jim Bexfield       2.00       X       X       0.       0.       0.         Treasurer       X       X       0.       0.       0.       0.         (5) Katie Slota       2.00       X       X       0.       0.       0.         Secretary       X       X       0.       0.       0.       0.         (6) Janice Spearman       2.00       4       4       4       4       4       4   |                        | 1 °       | ual tri  | ional                    |         | ploye  | t com           |              | 1099-INEC)   |              |               |
| (1) Paul Vincent       40.00       X       97,446.       0.       26,386.         (2) Dan Rinehart       2.00       X       X       0.       0.       0.         President       X       X       0.       0.       0.       0.         (3) Rosa Cruz Kauffman       2.00       X       X       0.       0.       0.         Vice President       X       X       0.       0.       0.       0.         (4) Jim Bexfield       2.00       X       X       0.       0.       0.         Treasurer       X       X       0.       0.       0.       0.         (5) Katie Slota       2.00       X       X       0.       0.       0.         Secretary       X       X       0.       0.       0.       0.         (6) Janice Spearman       2.00       4       4       4       4       4       4   |                        |           | ndivid   | nstitut                  | Officer | ley em | Highes<br>mploy | ormei        |              |              | organizations |
| Executive Director       X       97,446.       0.       26,386.         (2) Dan Rinehart       2.00       X       X       0.       0.       0.         President       X       X       0.       0.       0.       0.       0.         (3) Rosa Cruz Kauffman       2.00       X       X       0.       0.       0.       0.         Vice President       X       X       0.       0.       0.       0.       0.         (4) Jim Bexfield       2.00       X       X       0.       0.       0.       0.         (5) Katie Slota       2.00       X       X       0.       0.       0.       0.         (6) Janice Spearman       2.00       X       X       0.       0.       0.       0.  | (1) Paul Vincent       | ,         |          |                          |         | Ť      | 1 0             | ш.           |              |              |               |
| (2) Dan Rinehart       2.00       X       X       0.       0.       0.         President       X       X       X       0.       0.       0.       0.         (3) Rosa Cruz Kauffman       2.00       X       X       0.       0.       0.       0.         Vice President       X       X       X       0.       0.       0.       0.         (4) Jim Bexfield       2.00       X       X       0.       0.       0.       0.         Treasurer       X       X       0.       0.       0.       0.       0.         (5) Katie Slota       2.00       X       X       0.       0.       0.       0.         Secretary       X       X       0.       0.       0.       0.       0.         (6) Janice Spearman       2.00  | Executive Director     |           | 1        |                          | x       |        |                 |              | 97,446.      | 0.           | 26,386.       |
| (3) Rosa Cruz Kauffman       2.00       X       X       0.       0.       0.         Vice President       X       X       0.       0.       0.       0.       0.         (4) Jim Bexfield       2.00       X       X       0.       0.       0.       0.         Treasurer       X       X       0.       0.       0.       0.       0.         (5) Katie Slota       2.00       X       X       0.       0.       0.       0.         Secretary       X       X       0.       0.       0.       0.       0.         (6) Janice Spearman       2.00       Image: Content of the state of the s | (2) Dan Rinehart       | 2.00      |          |                          |         |        |                 |              |              |              |               |
| Vice President         X         X         X         0.  | President              |           | Х        |                          | Х       |        |                 |              | 0.           | 0.           | 0.            |
| (4) Jim Bexfield       2.00       X       X       0.       0.       0.         Treasurer       X       X       X       0.       0.       0.       0.         (5) Katie Slota       2.00       X       X       0.       0.       0.       0.         Secretary       X       X       0.       0.       0.       0.       0.         (6) Janice Spearman       2.00       0       0       0       0.       0.  | (3) Rosa Cruz Kauffman | 2.00      |          |                          |         |        |                 |              |              |              |               |
| Treasurer         X         X         X         0. <th< td=""><td></td><td></td><td>Х</td><td></td><td>Х</td><td></td><td></td><td></td><td>0.</td><td>0.</td><td>0.</td></th<>  |                        |           | Х        |                          | Х       |        |                 |              | 0.           | 0.           | 0.            |
| (5) Katie Slota         2.00         X         X         0.  |                        | 2.00      |          |                          |         |        |                 |              |              |              |               |
| Secretary         X         X         0. <t< td=""><td></td><td></td><td>х</td><td></td><td>X</td><td></td><td></td><td></td><td>0.</td><td>0.</td><td>0.</td></t<>   |                        |           | х        |                          | X       |        |                 |              | 0.           | 0.           | 0.            |
| (6) Janice Spearman 2.00   |                        | 2.00      |          |                          |         |        |                 |              |              |              |               |
|  |                        |           | Х        |                          | X       |        |                 |              | 0.           | 0.           | 0.            |
| Director     X     0.0.0.0.0.0.0.0.0.0.0.0.00.00.00000000  |                        | 2.00      |          |                          |         |        |                 |              |              | 0            |               |
|  | Director               |           | х        |                          |         |        |                 |              | 0.           | 0.           | 0.            |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           | 1        |                          |         |        |                 |              |              |              |               |
|  |                        |           | <u> </u> |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           | 1        |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           | 1        |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |
|  |                        |           |          |                          |         |        |                 |              |              |              |               |

| Form 990 (2022) Fort Coll   |   |                                |                       |         |                          |                                 |        |   | 90-09  | 925    | 441                | Page <b>8</b>   |
|---|---|--------------------------------|-----------------------|---------|--------------------------|---------------------------------|--------|---|--|--------|--------------------|---|
| Part VII Section A. Officers, Directors, Trust  |   | oloye                          | ees,                  |         |                          | ghes                            | t C    |   | , ,  |        |                    |   |
| (A)<br>Name and title   | <b>(B)</b><br>Average<br>hours per<br>week                  | box,                           | not c<br>unles        | ss per  | ition<br>more<br>rson is | than c<br>s both<br>r/trust     | an     | (D)<br>Reportable<br>compensation<br>from           | <b>(E)</b><br>Reportable<br>compensation<br>from related |        | Esti<br>amo        | <b>(F)</b><br>mated<br>ount of<br>ther                |
|   | (list any<br>hours for<br>related<br>organizations<br>below | Individual trustee or director | institutional trustee |         | Key em ployee            | Highest compensated<br>employee | 5      | the<br>organization<br>(W-2/1099-MISC/<br>1099-NEC) | organization<br>(W-2/1099-MIS<br>1099-NEC)               | s      | fro<br>orga<br>and | ensation<br>m the<br>nization<br>related<br>iizations |
|   | line)   | Individ                        | Institu               | Officer | Key en                   | Highe:<br>emplo                 | Former |   |  |        |                    |   |
|   |   |                                |                       |         |                          |                                 |        |   |  |        |                    |   |
|   |   |                                |                       |         |                          |                                 |        |   |  |        |                    |   |
|   |   |                                |                       |         |                          |                                 |        |   |  |        |                    |   |
|   |   |                                |                       |         |                          |                                 |        |   |  |        |                    |   |
|   |   |                                |                       |         |                          |                                 |        |   |  |        |                    |   |
|   |   |                                |                       |         |                          |                                 |        |   |  |        |                    |   |
|   |   |                                |                       |         |                          |                                 |        | 97,446.   |  | 0.     | 26                 | ,386.   |
| 1b Subtotal<br>c Total from continuation sheets to Part VII   | , Section A   |                                |                       |         |                          |                                 |        | 0.  |  | 0.     |                    |   |
| <ul> <li>d Total (add lines 1b and 1c)</li> <li>2 Total number of individuals (including but ne compensation from the organization</li> </ul> |   |                                |                       |         |                          |                                 |        |   | 000 of reportable  | -      | 20                 | <u>, 500.</u><br>0                                    |
|   | dine et en durret   |                                |                       |         |                          |                                 | la i a |   |  | 1      | `                  | res No  |
| 3 Did the organization list any former officer,<br>line 1a? If "Yes," complete Schedule J for se  |   |                                |                       |         |                          |                                 |        |   |  |        | 3                  | x   |
| 4 For any individual listed on line 1a, is the su<br>and related organizations greater than \$150   |   |                                |                       |         |                          |                                 |        |   |  |        | 4                  | x   |
| 5 Did any person listed on line 1a receive or a rendered to the organization? <i>If</i> "Yes." <i>com</i>                                     | ccrue compen  | Isatio                         | on fr                 | om a    | any                      | unre                            | late   | ed organization or individ                          | dual for services  |        | 5                  | x   |
| Section B. Independent Contractors  |   | ; , , , ,                      | <i>JI SL</i>          |         | JE/ 30                   | 011 .                           |        |   |  |        |                    |   |
| 1 Complete this table for your five highest con<br>the organization. Report compensation for t  | -   |                                |                       |         |                          |                                 |        |   |  | pensat | ion fror           | n   |
| (A)<br>Name and business  | address   | NC                             | ONE                   | 2       |                          |                                 |        | <b>(B)</b><br>Description of s                      | ervices  | С      | (C)<br>ompens      |   |
|   |   |                                |                       |         |                          |                                 | _      |   |  |        |                    |   |
|   |   |                                |                       |         |                          |                                 |        |   |  |        |                    |   |
|   |   |                                |                       |         |                          |                                 |        |   |  |        |                    |   |
|   |   |                                |                       |         |                          |                                 |        |   |  |        |                    |   |
| 2 Total number of independent contractors (ir<br>\$100,000 of compensation from the organiz   | •   | ot lin                         | nited                 | to t    | thos<br>C                |                                 | ted    | above) who received mo                              | ore than   |        |                    |   |

|   | <u>1 990 (</u><br>rt VII |  |           |                   | s I       | Montesso           | ri School            |  | 90-0925                                     | <b>441</b> Ра                                      | age <b>9</b> |
|---|--------------------------|--|-----------|-------------------|-----------|--------------------|----------------------|--|---|--|--------------|
|   |                          | Check if Schedule O                                |           |                   | 150       | or note to any lin | e in this Part VIII  |  |   |  |              |
|   |                          |  | 001110    |                   |           |                    | (A)<br>Total revenue | (B)<br>Related or exempt<br>function revenue | <b>(C)</b><br>Unrelated<br>business revenue | (D)<br>Revenue excl<br>from tax un<br>sections 512 | nder         |
| ស ស   | 1 a                      | Federated campaigns                                |           | 1a                |           |                    |                      |  |   |  |              |
| Contributions, Gifts, Grants<br>and Other Similar Amounts | b                        | Membership dues                                    |           |                   |           |                    |                      |  |   |  |              |
| Am G  | с                        | Fundraising events                                 |           | 1c                |           |                    |                      |  |   |  |              |
| ar <i>I</i>   | d                        | <b>_</b>   |           |                   |           |                    |                      |  |   |  |              |
| is, C   | е                        | Government grants (contr                           | ributio   | ons) <b>1e</b>    |           | 294,402.           |                      |  |   |  |              |
| tion<br>Sr S  | f                        | All other contributions, gifts,                    |           |                   |           |                    |                      |  |   |  |              |
| Dthe  |                          | similar amounts not included                       |           |                   |           | 50,021.            |                      |  |   |  |              |
| onti<br>nd C  | g                        | Noncash contributions included in                  | lines 1   | a-1f <b>1g</b> \$ |           |                    | 244 422              |  |   |  |              |
| <u>ם כ</u>  | h                        | Total. Add lines 1a-1f                             |           | <u></u>           |           | Business Code      | 344,423.             |  |   |  |              |
|   | 0 9                      | Per Pupil Rev                                      | eni       | 10                |           |                    | 1 459 660.           | 1,459,660.                                   |   |  | _            |
| vice  |                          | Charges for S                                      |           |                   |           | 611110             | 638,402.             |  |   |  |              |
| Ser   |                          | Mill Levy Ove                                      |           |                   |           | 611110             | 324,478.             |  |   |  |              |
| am  | d                        |  |           |                   | _         |                    |                      |  |   |  |              |
| Program Service<br>Revenue                                | е                        |  |           |                   | _         |                    |                      |  |   |  |              |
| Ą   | f                        | All other program service                          | rever     | nue               |           |                    |                      |  |   |  |              |
|   | g                        | Total. Add lines 2a-2f                             |           |                   |           |                    | 2,422,540.           |  |   |  |              |
|   | 3                        | Investment income (includ                          | ding o    | dividends, ir     | tere      | st, and            |                      |  |   | 22 7   | 0.0          |
|   |                          |  |           |                   |           |                    | 23,702.              |  |   | 23,70  | 02.          |
|   | 4                        | Income from investment of                          |           | -                 |           |                    |                      |  |   |  |              |
|   | 5                        | Royalties  |           | (i) Real          |           | (ii) Personal      |                      |  |   |  |              |
|   | 6 a                      | Gross rents  | 6a        | (.) 1100.         |           | (                  |                      |  |   |  |              |
|   | b                        |  | 6b        |                   |           |                    |                      |  |   |  |              |
|   | с                        |  | 6c        |                   |           |                    |                      |  |   |  |              |
|   | d                        | Net rental income or (loss                         | ) <u></u> |                   |           |                    |                      |  |   |  |              |
|   | 7 a                      | Gross amount from sales of                         |           | (i) Securiti      | es        | (ii) Other         |                      |  |   |  |              |
|   |                          | assets other than inventory                        | 7a        |                   |           |                    |                      |  |   |  |              |
|   | b                        | Less: cost or other basis                          |           |                   |           |                    |                      |  |   |  |              |
| venue   | _                        | and sales expenses                                 | 7b<br>7c  |                   |           |                    |                      |  |   |  |              |
| Reve  |                          | Gain or (loss)<br>Net gain or (loss)               |           |                   |           |                    |                      |  |   |  |              |
| er B  |                          | Gross income from fundraisi                        |           |                   |           |                    |                      |  |   |  |              |
| Other   | 0 u                      | including \$                                       | •         |                   |           |                    |                      |  |   |  |              |
| -   |                          | contributions reported on                          |           |                   |           |                    |                      |  |   |  |              |
|   |                          | Part IV, line 18                                   |           |                   | 8a        |                    |                      |  |   |  |              |
|   |                          |  |           |                   | 8b        |                    |                      |  |   |  |              |
|   |                          | Net income or (loss) from                          |           | 0                 | ts        |                    |                      |  |   |  |              |
|   | 9 a                      | Gross income from gamin                            |           |                   |           |                    |                      |  |   |  |              |
|   | h                        | Part IV, line 19                                   |           |                   | 9a        |                    |                      |  |   |  |              |
|   |                          | Less: direct expenses<br>Net income or (loss) from |           | na activities     | 9b        |                    |                      |  |   |  | _            |
|   |                          | Gross sales of inventory, I                        |           |                   | , <u></u> |                    |                      |  |   |  |              |
|   | ie u                     | and allowances                                     |           |                   | 10a       |                    |                      |  |   |  |              |
|   | b                        | Less: cost of goods sold                           |           |                   | 10b       |                    |                      |  |   |  |              |
|   | с                        | Net income or (loss) from                          | sales     | of inventor       | y         |                    |                      |  |   |  |              |
| s   |                          |  |           |                   |           | Business Code      |                      |  |   |  |              |
| eon   | 11 a                     | Transfers  |           |                   |           | 611110             | 111,648.             |  |   |  |              |
| llan.<br>/enu   | b                        | Miscellaneous                                      | K Ke      | evenue            |           | 611110             | 1,490.               | 1,490.                                       |   |  |              |
| Miscellaneous<br>Revenue                                  | c<br>d                   |  |           |                   |           |                    |                      |  |   | <u> </u>   |              |
| Ξ   | d                        | All other revenue                                  |           |                   |           | L                  | 113,138.             |  |   |  |              |
|   |                          | Total revenue. See instruction                     |           |                   |           |                    |                      | 2,535,678.                                   | 0.  | 23,70  | 02.          |

 Form 990 (2022)
 Fort Collins Montessori School

 Part IX
 Statement of Functional Expenses

| Do     | Check if Schedule O contains a respons   | (A)<br>Total expenses | (B)<br>Program service | (C)                             | (D)                     |
|--------|--|-----------------------|------------------------|---------------------------------|-------------------------|
|        | 8b, 9b, and 10b of Part VIII.  | l otal expenses       | expenses               | Management and general expenses | Fundraising<br>expenses |
| 1      | Grants and other assistance to domestic organizations  |                       |                        |                                 |                         |
|        | and domestic governments. See Part IV, line 21   |                       |                        |                                 |                         |
| 2      | Grants and other assistance to domestic  |                       |                        |                                 |                         |
|        | individuals. See Part IV, line 22  |                       |                        |                                 |                         |
| 3      | Grants and other assistance to foreign   |                       |                        |                                 |                         |
|        | organizations, foreign governments, and foreign  |                       |                        |                                 |                         |
|        | individuals. See Part IV, lines 15 and 16  |                       |                        |                                 |                         |
| 4      | Benefits paid to or for members  |                       |                        |                                 |                         |
| 5      | Compensation of current officers, directors,   | 146 660               | 101 001                | 44 720                          |                         |
| _      | trustees, and key employees  | 146,669.              | 101,931.               | 44,738.                         |                         |
| 6      | Compensation not included above to disqualified  |                       |                        |                                 |                         |
|        | persons (as defined under section $4958(f)(1)$ ) and   |                       |                        |                                 |                         |
| _      | persons described in section 4958(c)(3)(B)   | 1,045,163.            | 940,647.               | 104,516.                        |                         |
| 7      | Other salaries and wages   | т,040,100.            | J4U,04/•               | 104,010.                        |                         |
| 8      | Pension plan accruals and contributions (include   | 281,641.              | 246,371.               | 35,270.                         |                         |
| ^      | section 401(k) and 403(b) employer contributions)  | 94,700.               | 82,841.                | 11,859.                         |                         |
| 9<br>0 | Other employee benefits  | 18,567.               | 16,242.                | 2,325.                          |                         |
| 0<br>1 | Payroll taxes<br>Fees for services (nonemployees):   | T0,J0/•               | 10,242.                | 4,343.                          |                         |
|        | -  | 3,730.                |                        | 3,730.                          |                         |
| a<br>h |  | 623.                  |                        | 623.                            |                         |
| b      |  | 71,640.               |                        | 71,640.                         |                         |
| с<br>С | <b>0</b> T   | /1,040.               |                        | /1,040.                         |                         |
| d<br>e |  |                       |                        |                                 |                         |
| f      | Investment management fees   |                       |                        |                                 |                         |
| g      |  |                       |                        |                                 |                         |
| 9      | column (A), amount, list line 11g expenses on Sch 0.)  | 43,236.               | 33,773.                | 9,463.                          |                         |
| 2      | Advertising and promotion  | 5,759.                | 4,895.                 | 864.                            |                         |
| 3      | Office expenses  | 129.                  | 110.                   | 19.                             |                         |
| 4      | Information technology   | 13,751.               | 11,688.                | 2,063.                          |                         |
| 5      | Royalties  | - , -                 | ,                      | ,                               |                         |
| 6      | Occupancy  | 726,705.              | 617,699.               | 109,006.                        |                         |
| 7      | Travel   | ,                     | ,                      |                                 |                         |
| 8      | Payments of travel or entertainment expenses   |                       |                        |                                 |                         |
| -      | for any federal, state, or local public officials  |                       |                        |                                 |                         |
| 9      | Conferences, conventions, and meetings   |                       |                        |                                 |                         |
| 0      | Interest   | 2,351.                | 1,998.                 | 353.                            |                         |
| 1      | Payments to affiliates   | -                     | -                      |                                 |                         |
| 2      | Depreciation, depletion, and amortization  | 47,614.               | 40,472.                | 7,142.                          |                         |
| 3      | Insurance  | 47,175.               | 40,099.                | 7,076.                          |                         |
| 4      | Other expenses. Itemize expenses not covered   |                       |                        |                                 |                         |
|        | above. (List miscellaneous expenses on line 24e. If<br>line 24e amount exceeds 10% of line 25, column (A), |                       |                        |                                 |                         |
|        | amount, list line 24e expenses on Schedule 0.)   |                       |                        |                                 |                         |
| а      | Pension Accruals   | 166,613.              | 141,621.               | 24,992.                         |                         |
| b      | Educational Services   | 120,680.              | 120,680.               |                                 |                         |
| с      | Instructional Supplies   | 40,419.               | 40,419.                |                                 |                         |
| d      | Utilities  | 24,868.               | 21,138.                | 3,730.                          |                         |
| е      | All other expenses   | 10,771.               | 6,567.                 | 1,159.                          | 3,045                   |
| 5      | Total functional expenses. Add lines 1 through 24e   | 2,912,804.            | 2,469,191.             | 440,568.                        | 3,045                   |
| 6      | Joint costs. Complete this line only if the organization   |                       |                        |                                 |                         |
|        | reported in column (B) joint costs from a combined   |                       |                        |                                 |                         |
|        | educational campaign and fundraising solicitation.   |                       |                        |                                 |                         |
|        | Check here if following SOP 98-2 (ASC 958-720)   |                       |                        |                                 |                         |

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| Fort Collins M | Iontessori | School |  |
|----------------|------------|--------|--|
|----------------|------------|--------|--|

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|                             | • / ·  |   |              | a la dela Davi M  |                     |         |          |                           |
|-----------------------------|--------|---|--------------|-------------------|---------------------|---------|----------|---------------------------|
|                             |        | Check if Schedule O contains a response or not                              | e to any lir | ne in this Part X |                     |         | I        |                           |
|                             |        |   |              |                   | (A)<br>Beginning of | vear    |          | <b>(B)</b><br>End of year |
|                             | 1      | Cash - non-interest-bearing   |              |                   |                     | ,718.   | 1        | 971,017.                  |
|                             | 2      | Savings and temporary cash investments                                      |              |                   | 041                 | , / 10. | 2        | 571,017.                  |
|                             | 2      |   |              |                   | 59                  | ,652.   | 2        | 16,152.                   |
|                             | 4      | Pledges and grants receivable, net  |              |                   |                     | ,891.   | 4        | 28,050.                   |
|                             | -<br>5 | Accounts receivable, net<br>Loans and other receivables from any current or |              |                   | 10,                 | ,051.   | 4        | 20,000                    |
|                             | 5      | trustee, key employee, creator or founder, subst                            |              |                   |                     |         |          |                           |
|                             |        | controlled entity or family member of any of thes                           |              |                   | 5                   |         |          |                           |
|                             | 6      | Loans and other receivables from other disqualif                            |              |                   | 5                   |         |          |                           |
|                             | U      | under section 4958(f)(1)), and persons described                            |              |                   |                     | 6       |          |                           |
|                             | 7      | Notes and loans receivable, net   |              |                   | 7                   |         |          |                           |
| Assets                      | 8      | Inventories for sale or use   |              |                   |                     |         | 8        |                           |
| Ass                         | 9      |   |              |                   | 14                  | ,693.   | 9        | 59,902.                   |
|                             |        | Land, buildings, and equipment: cost or other                               | <br>I I      | ·····             |                     |         | - J      | 05,5011                   |
|                             | 100    | basis. Complete Part VI of Schedule D                                       | 10a          | 6,820.            |                     |         |          |                           |
|                             | b      | Less: accumulated depreciation  | 401          | 6,820.<br>2,700.  | 51                  | ,734.   | 10c      | 4,120.                    |
|                             | 11     |   |              |                   |                     |         | 11       |                           |
|                             | 12     | Investments - other securities. See Part IV, line 1                         |              | ·····             |                     |         | 12       |                           |
|                             | 13     | Investments - program-related. See Part IV, line                            |              |                   |                     | 13      |          |                           |
|                             | 14     | Intangible assets   |              |                   |                     | 14      |          |                           |
|                             | 15     | Other assets. See Part IV, line 11  |              | 528               | ,073.               | 15      | 607,146. |                           |
|                             | 16     | Total assets. Add lines 1 through 15 (must equa                             |              |                   | 1,506               | ,761.   | 16       | 1,686,387.                |
|                             | 17     | Accounts payable and accrued expenses                                       |              |                   | 52                  | ,595.   | 17       | 82,564.                   |
|                             | 18     | Grants payable  |              |                   |                     | 18      |          |                           |
|                             | 19     | Deferred revenue  |              |                   | 57                  | ,784.   | 19       | 17,785.                   |
|                             | 20     | <b>-</b>  |              |                   |                     |         | 20       |                           |
|                             | 21     | Escrow or custodial account liability. Complete F                           |              |                   |                     |         | 21       |                           |
| s                           | 22     | Loans and other payables to any current or form                             | er officer,  | director,         |                     |         |          |                           |
| Liabilities                 |        | trustee, key employee, creator or founder, subst                            | antial con   | tributor, or 35%  |                     |         |          |                           |
| abil                        |        | controlled entity or family member of any of thes                           | e persons    | L                 |                     |         | 22       |                           |
| Ë                           | 23     | Secured mortgages and notes payable to unrela                               | ted third p  | oarties           |                     |         | 23       |                           |
|                             | 24     | Unsecured notes and loans payable to unrelated                              | I third part | ties              | 47                  | ,029.   | 24       | 0.                        |
|                             | 25     | Other liabilities (including federal income tax, page                       | yables to r  | related third     |                     |         |          |                           |
|                             |        | parties, and other liabilities not included on lines                        | 17-24). C    | omplete Part X    |                     |         |          |                           |
|                             |        | of Schedule D   |              |                   | 2,197               |         | 25       | 2,443,238.                |
|                             | 26     | Total liabilities. Add lines 17 through 25                                  |              |                   | 2,354               | ,960.   | 26       | 2,543,587.                |
|                             |        | Organizations that follow FASB ASC 958, che                                 | ck here      | X                 |                     |         |          |                           |
| ces                         |        | and complete lines 27, 28, 32, and 33.                                      |              |                   |                     |         |          |                           |
| lan                         | 27     | Net assets without donor restrictions                                       |              |                   | -919                |         | 27       | -944,200.                 |
| Ba                          | 28     | Net assets with donor restrictions  |              | <u></u> L         | 71                  | ,000.   | 28       | 87,000.                   |
| pur                         |        | Organizations that do not follow FASB ASC 9                                 | 58, check    | here              |                     |         |          |                           |
| Ę                           |        | and complete lines 29 through 33.   |              |                   |                     |         |          |                           |
| S<br>S                      | 29     | Capital stock or trust principal, or current funds                          |              |                   |                     |         | 29       |                           |
| set                         | 30     | Paid-in or capital surplus, or land, building, or eq                        | -            |                   |                     |         | 30       |                           |
| Net Assets or Fund Balances | 31     | Retained earnings, endowment, accumulated inc                               |              |                   |                     | 1.0.0   | 31       |                           |
| Ne                          | 32     | Total net assets or fund balances   |              |                   | -848                | ,199.   | 32       | -857,200.                 |

Total liabilities and net assets/fund balances

1,686,387. Form **990** (2022)

1,506,761.

33

# Part X | Balance Sheet

| Form   | 990 | (2022 |
|--------|-----|-------|
| 101111 | 000 | LOLL  |

|    | 1990 (2022) Fort Collins Montessori School   | 90-09     | 25441   | Pag | <sub>ge</sub> 12 |
|----|--|-----------|---------|-----|------------------|
| Pa | rt XI Reconciliation of Net Assets   |           |         |     |                  |
|    | Check if Schedule O contains a response or note to any line in this Part XI  |           | <u></u> |     |                  |
|    |  |           |         |     |                  |
| 1  | Total revenue (must equal Part VIII, column (A), line 12)  | 1         | 2,903   |     |                  |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2         | 2,912   |     |                  |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3         |         |     | 01.              |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))                          | 4         | -848    | 3,1 | <u>99.</u>       |
| 5  | Net unrealized gains (losses) on investments   | 5         |         |     |                  |
| 6  | Donated services and use of facilities   | 6         |         |     |                  |
| 7  | Investment expenses  | 7         |         |     |                  |
| 8  | Prior period adjustments   | 8         |         |     |                  |
| 9  | Other changes in net assets or fund balances (explain on Schedule O)   | 9         |         |     | 0.               |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,                 |           |         |     |                  |
|    | column (B))  | 10        | -857    | 7,2 | 00.              |
| Pa | rt XII Financial Statements and Reporting  |           |         |     |                  |
|    | Check if Schedule O contains a response or note to any line in this Part XII                                       |           |         |     | X                |
|    |  |           |         | Yes | No               |
| 1  | Accounting method used to prepare the Form 990: Cash X Accrual Other   |           | _       |     |                  |
|    | If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule     | Ο.        |         |     |                  |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant?                    |           | 2a      |     | X                |
|    | If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed    | on a      |         |     |                  |
|    | separate basis, consolidated basis, or both:   |           |         |     |                  |
|    | Separate basis Consolidated basis Both consolidated and separate basis   |           |         |     |                  |
| b  | Were the organization's financial statements audited by an independent accountant?                                 |           | 2b      | Х   |                  |
|    | If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate   | e basis,  |         |     |                  |
|    | consolidated basis, or both:   |           |         |     |                  |
|    | Separate basis Consolidated basis X Both consolidated and separate basis   |           |         |     |                  |
| с  | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the | e audit,  |         |     |                  |
|    | review, or compilation of its financial statements and selection of an independent accountant?                     |           | 2c      | X   |                  |
|    | If the organization changed either its oversight process or selection process during the tax year, explain on Sch  | edule O.  |         |     |                  |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the    |           |         |     |                  |
|    | Uniform Guidance, 2 C.F.R. Part 200, Subpart F?  |           | 3a      |     | X                |
| b  | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi | red audit |         |     |                  |
|    | or audits, explain why on Schedule O and describe any steps taken to undergo such audits                           |           | 3b      |     |                  |
|    |  |           |         | 000 |                  |

Form **990** (2022)

| Department of the Treasury<br>Internal Revenue Service |                                 |                      | Public Cha<br>mplete if the organ<br>494<br>At<br>Go to www.irs.gov/ |   | OMB No. 1545-0047 <b>2022</b> Open to Public Inspection |                    |                                 |               |   |
|--|---------------------------------|----------------------|--|---|---|--------------------|---------------------------------|---------------|---|
| Name of the  | e organization                  |                      |  |   |   | latoot illi        | ormation                        | Employer      | identification number                           |
|  |                                 |                      |  | ontessori Sch   |   |                    |                                 |               | 0-0925441                                       |
| Part I   | Reason fo                       | or Public C          | harity Status.   | (All organizations must c   | omplete th  | nis part.) S       | ee instructior                  | S.            |   |
| The organiza   | ation is not a p                | orivate founda       | ation because it is: (I  | For lines 1 through 12, cl  | neck only o   | one box.)          |                                 |               |   |
| 1 🗌 A  | church, conv                    | ention of chu        | irches, or associatio  | on of churches described  | in sectio   | n <b>170(b)</b> (1 | I)(A)(i).                       |               |   |
| 2 X A  | school descr                    | ibed in <b>secti</b> | on 170(b)(1)(A)(ii). (   | Attach Schedule E (Form   | n 990).)  |                    |                                 |               |   |
| 3 🛄 A  | hospital or a                   | cooperative h        | nospital service orga  | anization described in se   | ection 170  | (b)(1)(A)(ii       | ii).                            |               |   |
|  |                                 | -                    | ation operated in co   | njunction with a hospital   | described   | in sectio          | n 170(b)(1)(A                   | )(iii). Enter | the hospital's name,                            |
|  | ity, and state:                 |                      |  |   |   |                    |                                 |               |   |
|  |                                 |                      |  | llege or university owned   | or operate  | ed by a go         | overnmental u                   | nit describe  | ea in   |
|  |                                 |                      | omplete Part II.)  | nental unit described in s  | nantion 17  | 70/6//4//4/        | ( <sub>1</sub> )                |               |   |
|  |                                 |                      |  | ntial part of its support fr  |   |                    |                                 | ne deneral i  | public described in                             |
|  | -                               |                      | omplete Part II.)  |   | onna gove   | Innental           |                                 | ie general j  |   |
|  | . ,                             |                      | . ,  | (1)(A)(vi). (Complete Parl  | t II.)  |                    |                                 |               |   |
|  | -                               |                      |  | in section 170(b)(1)(A)(  |   | ed in conju        | inction with a                  | land-grant    | college   |
| 0  | r university or                 | a non-land-gi        | rant college of agric  | ulture (see instructions).  | Enter the r   | name, city         | , and state of                  | the college   | e or  |
| u  | niversity:                      |                      |  |   |   |                    |                                 |               |   |
|  | •                               |                      |  | than 33 1/3% of its supp  |   |                    |                                 | •             | •   |
|  |                                 |                      |  | t to certain exceptions; a  |   |                    |                                 |               |   |
|  |                                 |                      |  | (less section 511 tax) fro  | m busines   | ses acqui          | red by the org                  | anization a   | after June 30, 1975.                            |
|  |                                 |                      | nplete Part III.)  | walk to toot for public ool   | intu Can  | ocotion Fl         | O(a)(4)                         |               |   |
|  | -                               | -                    | -  | ively to test for public sat<br>ively for the benefit of, to          | •   |                    |                                 | rny out the   | purposes of one or                              |
|  | -                               | -                    | -  | d in section 509(a)(1) o  |   |                    |                                 | •             |   |
|  |                                 |                      |  | f supporting organization   |   |                    |                                 |               |   |
| a 🗌  |                                 | -                    | • ·  | upervised, or controlled  | -   |                    |                                 | -             | giving  |
|  | the supporte                    | d organizatio        | n(s) the power to reg  | gularly appoint or elect a  | majority o  | of the direc       | tors or truste                  | es of the su  | upporting                                       |
|  | organization.                   | You must c           | omplete Part IV, Se  | ections A and B.  |   |                    |                                 |               |   |
| b 🔄  | Type II. A su                   | pporting orga        | anization supervised   | or controlled in connect  | ion with its  | s supporte         | ed organizatio                  | n(s), by hav  | /ing  |
|  |                                 | -                    |  | anization vested in the sa  | ame persoi  | ns that co         | ntrol or mana                   | ge the supp   | ported  |
|  | 0                               | ,                    | complete Part IV,  |   |   |                    |                                 |               |   |
| с 📖  |                                 |                      |  | g organization operated   |   |                    |                                 | ly integrate  | ed with,  |
| a 🗌  | • •                             | •                    | .,.  | <ol> <li>You must complete F<br/>porting organization open</li> </ol> |   |                    | •                               | tod organi    | zation(a)                                       |
| d 🛄  | 21                              | •                    | •  | ation generally must sati   |   |                    |                                 | 0             |   |
|  |                                 | -                    |  | nplete Part IV, Sections  | •   |                    | -                               | anattenti     | Veness  |
| e 🗌  | -                               |                      | -  | written determination from  |   |                    |                                 | II, Type III  |   |
|  |                                 |                      |  | nally integrated supportir  |   |                    | <b>31</b> / <b>31</b>           | <i>,</i> ,    |   |
| f Enter t  | the number of                   |                      |  |   |   |                    |                                 |               |   |
|  |                                 |                      | about the supporte   |   |   | ainstin a listed   |                                 |               |   |
| (i) N  | Name of support<br>organization | ted                  | (ii) EIN   | (iii) Type of organization (described on lines 1-10                   | (iv) Is the orga<br>in your governi                     | ng document?       | (v) Amount o<br>support (see ir |               | (vi) Amount of other support (see instructions) |
|  | organization                    |                      |  | above (see instructions))   | Yes   | No                 | support (see ii                 | istructions)  | support (see instructions)                      |
|  |                                 |                      |  |   |   |                    |                                 |               |   |
|  |                                 |                      |  |   |   |                    |                                 |               |   |
|  |                                 |                      |  |   |   |                    |                                 |               |   |
|  |                                 |                      |  |   |   |                    |                                 |               |   |
|  |                                 |                      |  |   |   |                    |                                 |               |   |
|  |                                 |                      |  |   |   |                    |                                 |               |   |
|  |                                 |                      |  |   |   |                    |                                 |               |   |
|  |                                 |                      |  |   |   |                    |                                 |               |   |

Total

|            |         | \    |      |
|------------|---------|------|------|
| Schedule A | A (Form | 990) | 2022 |

| rt | Colling | Montessori | Schoo  |
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| エレ | COTTTUP | MONCESSOLT | SCHOO. |

|   | (Form 990) 2022   | Fort | Collins | Montessori | School | 90-0925441 | Page <b>2</b> |  |  |
|---|---|------|---------|------------|--------|------------|---------------|--|--|
| Part II   | Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)  |      |         |            |        |            |               |  |  |
|   | (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization |      |         |            |        |            |               |  |  |
| fails to qualify under the tests listed below, please complete Part III.) |   |      |         |            |        |            |               |  |  |

| Sec  | tion A. Public Support                       |                      |                     | -                    | -                   | _                  | -         |
|------|--|----------------------|---------------------|----------------------|---------------------|--------------------|-----------|
| Cale | ndar year (or fiscal year beginning in)      | (a) 2018             | <b>(b)</b> 2019     | (c) 2020             | (d) 2021            | (e) 2022           | (f) Total |
| 1    | Gifts, grants, contributions, and            |                      |                     |                      |                     |                    |           |
|      | membership fees received. (Do not            |                      |                     |                      |                     |                    |           |
|      | include any "unusual grants.")               |                      |                     |                      |                     |                    |           |
| 2    | Tax revenues levied for the organ-           |                      |                     |                      |                     |                    |           |
|      | ization's benefit and either paid to         |                      |                     |                      |                     |                    |           |
|      | or expended on its behalf                    |                      |                     |                      |                     |                    |           |
| 3    | The value of services or facilities          |                      |                     |                      |                     |                    |           |
|      | furnished by a governmental unit to          |                      |                     |                      |                     |                    |           |
|      | the organization without charge              |                      |                     |                      |                     |                    |           |
| 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. |                      |                     |                      |                     |                    |           |
| Sec  | ction B. Total Support                       |                      |                     |                      | 1                   |                    | _         |
|      | ndar year (or fiscal year beginning in)      | (a) 2018             | <b>(b)</b> 2019     | (c) 2020             | (d) 2021            | (e) 2022           | (f) Total |
| 7    | Amounts from line 4                          |                      |                     |                      |                     |                    |           |
| 8    | Gross income from interest,                  |                      |                     |                      |                     |                    |           |
|      | dividends, payments received on              |                      |                     |                      |                     |                    |           |
|      | securities loans, rents, royalties,          |                      |                     |                      |                     |                    |           |
|      | and income from similar sources $\dots$      |                      |                     |                      |                     |                    |           |
| 9    | Net income from unrelated business           |                      |                     |                      |                     |                    |           |
|      | activities, whether or not the               |                      |                     |                      |                     |                    |           |
|      | business is regularly carried on             |                      |                     |                      |                     |                    |           |
| 10   | Other income. Do not include gain            |                      |                     |                      |                     |                    |           |
|      | or loss from the sale of capital             |                      |                     |                      |                     |                    |           |
|      | assets (Explain in Part VI.)                 |                      |                     |                      |                     |                    |           |
| 11   | Total support. Add lines 7 through 10        |                      |                     |                      |                     |                    |           |
| 12   | Gross receipts from related activities,      | etc. (see instructio | ons)                |                      |                     | 12                 |           |
| 13   | First 5 years. If the Form 990 is for the    | e organization's fi  | rst, second, third, | fourth, or fifth tax | year as a section 5 | i01(c)(3)          |           |
|      | organization, check this box and stop        |                      |                     |                      |                     |                    |           |
|      | ction C. Computation of Publi                |                      |                     |                      |                     | <u> </u>           |           |
| 14   | Public support percentage for 2022 (I        |                      |                     |                      |                     | 14                 | %         |
| 15   | Public support percentage from 2021          |                      |                     |                      |                     | 15                 | %         |
| 16a  | 33 1/3% support test - 2022. If the o        |                      |                     |                      |                     |                    |           |
|      | stop here. The organization qualifies        |                      | -                   |                      |                     |                    |           |
| b    | 33 1/3% support test - 2021. If the          |                      |                     |                      |                     |                    |           |
|      | and stop here. The organization qual         |                      |                     |                      |                     |                    |           |
| 17a  | 10% -facts-and-circumstances test            | -                    |                     |                      |                     |                    |           |
|      | and if the organization meets the fact       |                      |                     | -                    | -                   | VI how the organi  | zation    |
|      | meets the facts-and-circumstances te         | -                    | -                   |                      | •                   |                    |           |
| b    | 10% -facts-and-circumstances test            | -                    |                     |                      |                     |                    | 10% or    |
|      | more, and if the organization meets th       |                      |                     |                      |                     |                    |           |
|      | organization meets the facts-and-circu       |                      | -                   |                      |                     |                    |           |
| 18   | Private foundation. If the organization      | n did not check a    | box on line 13, 16  | a, 16b, 17a, or 17t  | o, check this box a | nd see instruction | s         |

Schedule A (Form 990) 2022

| Schedule A  | Form | 990 | ) 2022 |
|-------------|------|-----|--------|
| concation ( |      | 000 | ,      |

# Schedule A (Form 990) 2022 Fort Collins Montessori School Part III Support Schedule for Organizations Described in Section 509(a)(2)

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

| Section A. Public Support  |                           |                          |                     |                      |          |                |           |
|--|---------------------------|--------------------------|---------------------|----------------------|----------|----------------|-----------|
| Calendar year (or fiscal year beginning in)  | (a) 2018                  | <b>(b)</b> 2019          | (c) 2020            | (d) 2021             | (        | <b>e)</b> 2022 | (f) Total |
| 1 Gifts, grants, contributions, and  |                           |                          |                     |                      |          |                |           |
| membership fees received. (Do not  |                           |                          |                     |                      |          |                |           |
| include any "unusual grants.")   |                           |                          |                     |                      |          |                |           |
| 2 Gross receipts from admissions,<br>merchandise sold or services per-<br>formed, or facilities furnished in<br>any activity that is related to the<br>organization's tax-exempt purpose           |                           |                          |                     |                      |          |                |           |
| <b>3</b> Gross receipts from activities that are not an unrelated trade or bus-  |                           |                          |                     |                      |          |                |           |
| iness under section 513  |                           |                          |                     |                      |          |                |           |
| 4 Tax revenues levied for the organ-<br>ization's benefit and either paid to   |                           |                          |                     |                      |          |                |           |
| or expended on its behalf  |                           |                          |                     |                      |          |                |           |
| 5 The value of services or facilities<br>furnished by a governmental unit to<br>the organization without charge  |                           |                          |                     |                      |          |                |           |
| 6 Total. Add lines 1 through 5   |                           |                          |                     |                      |          |                |           |
| <b>7a</b> Amounts included on lines 1, 2, and 3 received from disgualified persons   |                           |                          |                     |                      |          |                |           |
| <b>b</b> Amounts included on lines 2 and 3 received<br>from other than disqualified persons that<br>exceed the greater of \$5,000 or 1% of the<br>amount on line 13 for the year                   |                           |                          |                     |                      |          |                |           |
| <b>c</b> Add lines 7a and 7b   |                           |                          |                     |                      |          |                |           |
| 8 Public support. (Subtract line 7c from line 6.)  |                           |                          |                     |                      |          |                |           |
| Section B. Total Support   |                           |                          |                     | •                    |          |                |           |
| Calendar year (or fiscal year beginning in)  | (a) 2018                  | <b>(b)</b> 2019          | (c) 2020            | (d) 2021             | (        | e) 2022        | (f) Total |
| <ul> <li>9 Amounts from line 6</li> <li>10a Gross income from interest,<br/>dividends, payments received on<br/>securities loans, rents, royalties,<br/>and income from similar sources</li> </ul> |                           |                          |                     |                      |          |                |           |
| <b>b</b> Unrelated business taxable income<br>(less section 511 taxes) from businesses<br>acquired after June 30, 1975   |                           |                          |                     |                      |          |                |           |
| <ul> <li>c Add lines 10a and 10b</li> <li>11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on</li> </ul>                |                           |                          |                     |                      |          |                |           |
| 12 Other income. Do not include gain<br>or loss from the sale of capital<br>assets (Explain in Part VI.)   |                           |                          |                     |                      |          |                |           |
| <b>13</b> Total support. (Add lines 9, 10c, 11, and 12.)   |                           |                          |                     |                      | <u> </u> |                |           |
| 14 First 5 years. If the Form 990 is for the check this box and stop here  | C C                       |                          | -                   | year as a section 5  |          |                |           |
| Section C. Computation of Publi  | c Support Per             | centage                  |                     |                      |          |                |           |
| 15 Public support percentage for 2022 (I   | ine 8, column (f), d      | ivided by line 13, c     | olumn (f))          |                      | 15       |                | %         |
| <b>16</b> Public support percentage from 2021  |                           | •                        |                     |                      | 16       |                | %         |
| Section D. Computation of Inves  |                           |                          |                     |                      |          |                | -         |
| 17 Investment income percentage for 20   |                           |                          | ne 13. column (f))  |                      | 17       |                | %         |
| 18 Investment income percentage from a   |                           |                          |                     |                      | 18       |                | %         |
| <b>19a 33 1/3% support tests - 2022.</b> If the  |                           |                          |                     |                      | <u> </u> | 6, and line 17 |           |
| more than 33 1/3%, check this box ar   |                           |                          |                     |                      |          |                |           |
| b 33 1/3% support tests - 2021. If the   | organization did n        | ot check a box on        | line 14 or line 19a | a, and line 16 is mo | re tha   |                |           |
| line 18 is not more than 33 1/3%, che  | ck this box and <b>st</b> | <b>op here.</b> The orga | nization qualifies  | as a publicly suppo  | orted o  | rganization    |           |
| 20 Private foundation. If the organization   | n did not check a l       | box on line 14, 19a      | a, or 19b, check tl | his box and see ins  | tructio  | ns             |           |

232024 12-09-22

# Schedule A (Form 990) 2022 Fort Part IV Supporting Organizations

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

#### Section A. All Supporting Organizations

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

10b Schedule A (Form 990) 2022

1

2

3a

3b

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

Yes

No

#### Fort Collins Montessori School

| Sche | dule A (Form 990) 2022 Fort Collins Montessori School  | 90-092544 | 1 Pa | age 5 |
|------|--|-----------|------|-------|
| Pa   | rt IV Supporting Organizations (continued)   |           |      |       |
|      |  |           | Yes  | No    |
| 11   | Has the organization accepted a gift or contribution from any of the following persons?                            |           |      |       |
| а    | A person who directly or indirectly controls, either alone or together with persons described on lines 11b and     |           |      |       |
|      | 11c below, the governing body of a supported organization?   | 11a       |      |       |
| b    | A family member of a person described on line 11a above?   | 11b       |      |       |
| с    | A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide |           |      |       |
|      | detail in Part VI.   | 11c       |      |       |
| Sec  | tion B. Type I Supporting Organizations  |           |      |       |
|      |  |           | Yes  | No    |

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

 supervised, or controlled the supporting organization.
 2

 Section C. Type II Supporting Organizations

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

| Sec | ction D. All Type III Supporting Organizations   |   |
|-----|--|---|
| 1   | Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax   |   |
| 2   | year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If</i> " <i>No</i> ." <i>explain in</i> <b>Part VI</b> <i>how</i> | - |
| 3   | the organization maintained a close and continuous working relationship with the supported organization(s).<br>By reason of the relationship described on line 2, above, did the organization's supported organizations have a   | 2 |

significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

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

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

| с |  | The organization supported a governmental entity. | Describe in Part VI how you supported a governmental entity (see instructions) | ). |
|---|--|---|--|----|
|---|--|---|--|----|

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* Part VI *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*
- **3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**
- **a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If* "Yes" or "*No*" *provide details in* **Part VI.**
- **b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*

2a

2b

3a

Yes No

Yes No

Yes No

1

| Schedule A | (Form 990 | ) 2022 |
|------------|-----------|--------|
|------------|-----------|--------|

| Schedule A | (Form 990 | ) 2022         | Fort      | Collins      | Montessori         | School          |
|------------|-----------|----------------|-----------|--------------|--------------------|-----------------|
| Part V     | Type II   | I Non-Function | onally In | tegrated 509 | 9(a)(3) Supporting | g Organizations |

| 1    | Check here if the organization satisfied the Integral Part Test as a qualifyir | ng trust on | Nov. 20, 1970 ( explain in | Part VI). See instructions.    |
|------|--|-------------|----------------------------|--------------------------------|
|      | All other Type III non-functionally integrated supporting organizations mus    | t complete  | e Sections A through E.    |                                |
| Sect | ion A - Adjusted Net Income  |             | (A) Prior Year             | (B) Current Year<br>(optional) |
| 1    | Net short-term capital gain  | 1           |                            |                                |
| 2    | Recoveries of prior-year distributions   | 2           |                            |                                |
| 3    | Other gross income (see instructions)  | 3           |                            |                                |
| _4   | Add lines 1 through 3.   | 4           |                            |                                |
| 5    | Depreciation and depletion   | 5           |                            |                                |
| 6    | Portion of operating expenses paid or incurred for production or               |             |                            |                                |
|      | collection of gross income or for management, conservation, or                 |             |                            |                                |
|      | maintenance of property held for production of income (see instructions)       | 6           |                            |                                |
| 7    | Other expenses (see instructions)  | 7           |                            |                                |
| 8    | Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)                   | 8           |                            |                                |
| Sect | ion B - Minimum Asset Amount   |             | (A) Prior Year             | (B) Current Year<br>(optional) |
| 1    | Aggregate fair market value of all non-exempt-use assets (see                  |             |                            |                                |
|      | instructions for short tax year or assets held for part of year):              |             |                            |                                |
| a    | Average monthly value of securities  | 1a          |                            |                                |
| b    | Average monthly cash balances  | 1b          |                            |                                |
| C    | Fair market value of other non-exempt-use assets                               | 1c          |                            |                                |
| d    | Total (add lines 1a, 1b, and 1c)   | 1d          |                            |                                |
| е    | Discount claimed for blockage or other factors                                 |             |                            |                                |
|      | (explain in detail in Part VI):  |             |                            |                                |
| 2    | Acquisition indebtedness applicable to non-exempt-use assets                   | 2           |                            |                                |
| 3    | Subtract line 2 from line 1d.  | 3           |                            |                                |
| 4    | Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,    |             |                            |                                |
|      | see instructions).   | 4           |                            |                                |
| 5    | Net value of non-exempt-use assets (subtract line 4 from line 3)               | 5           |                            |                                |
| 6    | Multiply line 5 by 0.035.  | 6           |                            |                                |
| 7    | Recoveries of prior-year distributions   | 7           |                            |                                |
| 8    | Minimum Asset Amount (add line 7 to line 6)                                    | 8           |                            |                                |
| Sect | ion C - Distributable Amount   |             |                            | Current Year                   |
| 1    | Adjusted net income for prior year (from Section A, line 8, column A)          | 1           |                            |                                |
| 2    | Enter 0.85 of line 1.  | 2           |                            |                                |
| 3    | Minimum asset amount for prior year (from Section B, line 8, column A)         | 3           |                            |                                |
| 4    | Enter greater of line 2 or line 3.   | 4           |                            |                                |
| 5    | Income tax imposed in prior year   | 5           |                            |                                |
| 6    | Distributable Amount. Subtract line 5 from line 4, unless subject to           |             |                            |                                |
|      | emergency temporary reduction (see instructions).                              | 6           |                            |                                |

Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see 7 instructions).

Schedule A (Form 990) 2022

| Schedule A (Form 990) 2022 |
|----------------------------|
| Schedule A (Form 990) 2022 |

| Par      | t v Type III Non-Functionally integrated 509                    | (a)(3) Supporting Orga        | inizations (continu                   | ued) |   |
|----------|---|-------------------------------|---------------------------------------|------|---|
| Secti    | on D - Distributions  |                               |                                       |      | Current Year                              |
| 1        | Amounts paid to supported organizations to accomplish exe       | mpt purposes                  |                                       | 1    |   |
| 2        | Amounts paid to perform activity that directly furthers exemp   | t purposes of supported       |                                       |      |   |
|          | organizations, in excess of income from activity                |                               |                                       | 2    |   |
| 3        | Administrative expenses paid to accomplish exempt purpose       | es of supported organizations | S                                     | 3    |   |
| 4        | Amounts paid to acquire exempt-use assets                       |                               |                                       | 4    |   |
| 5        | Qualified set-aside amounts (prior IRS approval required - pro  |                               | 5                                     |      |   |
| 6        | Other distributions (describe in Part VI). See instructions.    |                               | 6                                     |      |   |
| 7        | Total annual distributions. Add lines 1 through 6.              |                               | 7                                     |      |   |
| 8        | Distributions to attentive supported organizations to which the |                               |                                       |      |   |
|          | (provide details in Part VI). See instructions.                 |                               | 8                                     |      |   |
| 9        | Distributable amount for 2022 from Section C, line 6            |                               |                                       | 9    |   |
| 10       | Line 8 amount divided by line 9 amount                          |                               |                                       | 10   |   |
| Secti    | on E - Distribution Allocations (see instructions)              | (i)<br>Excess Distributions   | (ii)<br>Underdistribution<br>Pre-2022 | าร   | (iii)<br>Distributable<br>Amount for 2022 |
| 1        | Distributable amount for 2022 from Section C, line 6            |                               |                                       |      |   |
| 2        | Underdistributions, if any, for years prior to 2022 (reason-    |                               |                                       |      |   |
|          | able cause required - explain in Part VI). See instructions.    |                               |                                       |      |   |
| 3        | Excess distributions carryover, if any, to 2022                 |                               |                                       |      |   |
| a        | From 2017   |                               |                                       |      |   |
| b        | From 2018   |                               |                                       |      |   |
| C        | From 2019   |                               |                                       |      |   |
| d        | From 2020   |                               |                                       |      |   |
| e        | From 2021   |                               |                                       |      |   |
| f        | Total of lines 3a through 3e                                    |                               |                                       |      |   |
| g        | Applied to underdistributions of prior years                    |                               |                                       |      |   |
| <u>h</u> | Applied to 2022 distributable amount                            |                               |                                       |      |   |
| i        | Carryover from 2017 not applied (see instructions)              |                               |                                       |      |   |
| j_       | Remainder. Subtract lines 3g, 3h, and 3i from line 3f.          |                               |                                       |      |   |
| 4        | Distributions for 2022 from Section D,                          |                               |                                       |      |   |
|          | line 7: \$  |                               |                                       |      |   |
|          | Applied to underdistributions of prior years                    |                               |                                       |      |   |
|          | Applied to 2022 distributable amount                            |                               |                                       |      |   |
|          | Remainder. Subtract lines 4a and 4b from line 4.                |                               |                                       |      |   |
| 5        | Remaining underdistributions for years prior to 2022, if        |                               |                                       |      |   |
|          | any. Subtract lines 3g and 4a from line 2. For result greater   |                               |                                       |      |   |
|          | than zero, explain in Part VI. See instructions.                |                               |                                       |      |   |
| 6        | Remaining underdistributions for 2022. Subtract lines 3h        |                               |                                       |      |   |
|          | and 4b from line 1. For result greater than zero, explain in    |                               |                                       |      |   |
|          | Part VI. See instructions.                                      |                               |                                       |      |   |
| 7        | Excess distributions carryover to 2023. Add lines 3j            |                               |                                       |      |   |
|          | and 4c.   |                               |                                       |      |   |
| 8        | Breakdown of line 7:  |                               |                                       |      |   |
|          | Excess from 2018  |                               |                                       |      |   |
|          | Excess from 2019  |                               |                                       |      |   |
|          | Excess from 2020  |                               |                                       |      |   |
|          | Excess from 2021  |                               |                                       |      |   |
| <u> </u> | Excess from 2022  |                               |                                       |      |   |

Schedule A (Form 990) 2022

| Schedule A | (Form 990) 2022                                   | Fort   | Collins  | Montess   | ori Scl   | hool   | 90-0925441  | Page 8 |
|------------|---|--|--|---|---|--|---|--------|
| Part VI    | Supplemental Infor<br>Part IV. Section A. lines 1 | <b>mation.</b> <sub>F</sub><br>, 2, 3b, 3c, 4<br>lines 2 and 3 | Provide the exp<br>lb, 4c, 5a, 6, 9a<br>3; Part IV, Sect | lanations requi<br>a, 9b, 9c, 11a, <sup>-</sup><br>ion E, lines 1c, | red by Part II<br>11b, and 11c<br>2a, 2b, 3a, a | , line 10; Part II, line<br>; Part IV, Section B,<br>nd 3b; Part V, line 1 | 17a or 17b; Part III, line 12;<br>lines 1 and 2; Part IV, Sectior<br>; Part V, Section B, line 1e; Pa | n C.   |
|            |   |  |  |   |   |  |   |        |
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Department of the Treasury

Internal Revenue Service

| (Form | 990) |
|-------|------|
|-------|------|

Part I

232051 09-01-22

# Supplemental Financial Statements

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

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

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the



Employer identification number

90-0925441

Name of the organization

#### Fort Collins Montessori School

organization answered "Yes" on Form 990, Part IV, line 6. (a) Donor advised funds (b) Funds and other accounts Total number at end of year 1 Aggregate value of contributions to (during year) 2 3 Aggregate value of grants from (during year) Aggregate value at end of year 4 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds 5 are the organization's property, subject to the organization's exclusive legal control? Yes 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? No Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7. Purpose(s) of conservation easements held by the organization (check all that apply). Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area Protection of natural habitat Preservation of a certified historic structure Preservation of open space Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last 2 day of the tax year. Held at the End of the Tax Year Total number of conservation easements 2a а Total acreage restricted by conservation easements 2b b Number of conservation easements on a certified historic structure included in (a) 2c С Number of conservation easements included in (c) acquired after July 25,2006, and not on a historic structure listed in the National Register 2d 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax vear 4 Number of states where property subject to conservation easement is located Does the organization have a written policy regarding the periodic monitoring, inspection, handling of 5 violations, and enforcement of the conservation easements it holds? No \_\_\_\_\_ [ 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 7 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) 8 and section 170(h)(4)(B)(ii)? Yes No In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and 9 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. Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Part III Complete if the organization answered "Yes" on Form 990, Part IV, line 8. 1a If the organization elected, as permitted under FASB ASC 958, not to report in its 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 FASB 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) Revenue included on Form 990, Part VIII, line 1 (ii) Assets included in Form 990, Part X If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide 2 the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 Assets included in Form 990, Part X LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2022

| Sche   | dule D (Form 990) 2022 Fort Co                   | 11ins Monte             | essori             | Scho            | ool              |           |                     | 90-09         | 2544            | 1 ра    | <sub>age</sub> 2 |
|--------|--|-------------------------|--------------------|-----------------|------------------|-----------|---------------------|---------------|-----------------|---------|------------------|
| Par    | t III Organizations Maintaining C                | ollections of Ar        | t, Historic        | al Tre          | asures, or       | Othe      | r Simila            | r Assets      | (contin         | nued)   |                  |
| 3      | Using the organization's acquisition, accessi    | on, and other record    | s, check any       | of the f        | ollowing that    | make s    | ignificant          | use of its    |                 |         |                  |
|        | collection items (check all that apply):         |                         |                    |                 |                  |           |                     |               |                 |         |                  |
| а      | Public exhibition                                | d                       | l 🗌 Loai           | n or excl       | hange progra     | m         |                     |               |                 |         |                  |
| b      | Scholarly research                               | e                       | e 🗌 Othe           | ər              |                  |           |                     |               |                 |         |                  |
| с      | Preservation for future generations              |                         |                    |                 |                  |           |                     |               |                 |         |                  |
| 4      | Provide a description of the organization's co   | ollections and explair  | n how they fu      | urther th       | e organizatio    | n's exer  | mpt purpo           | se in Part    | XIII.           |         |                  |
| 5      | During the year, did the organization solicit of | or receive donations of | of art, histori    | cal treas       | ures, or othe    | r similar | <sup>r</sup> assets |               |                 |         |                  |
|        | to be sold to raise funds rather than to be ma   |                         |                    |                 |                  |           |                     |               | Yes             |         | No               |
| Par    | t IV Escrow and Custodial Arran                  |                         | ete if the org     | anizatio        | n answered "     | Yes" or   | Form 99             | ), Part IV, I | ine 9, or       |         |                  |
|        | reported an amount on Form 990, Pa               | rt X, line 21.          |                    |                 |                  |           |                     |               |                 |         |                  |
| 1a     | Is the organization an agent, trustee, custod    | ian or other intermed   | liary for cont     | ributions       | s or other ass   | ets not   | included            |               | _               |         | _                |
|        | on Form 990, Part X?                             |                         |                    |                 |                  |           |                     | L             | Yes             |         | No               |
| b      | If "Yes," explain the arrangement in Part XIII   | and complete the fol    | llowing table      | :               |                  |           |                     |               |                 |         |                  |
|        |  |                         |                    |                 |                  |           |                     |               | Amoun           | t       |                  |
| С      | Beginning balance                                |                         |                    |                 |                  |           | <u>1c</u>           |               |                 |         |                  |
|        | Additions during the year                        |                         |                    |                 |                  |           |                     |               |                 |         |                  |
| е      | Distributions during the year                    |                         |                    |                 |                  |           | 1e                  |               |                 |         |                  |
| f      | Ending balance                                   |                         |                    |                 |                  |           |                     |               | _               |         |                  |
|        | Did the organization include an amount on F      |                         |                    |                 |                  |           | lity?               | L             | Yes             |         | No               |
|        | If "Yes," explain the arrangement in Part XIII.  |                         |                    |                 |                  |           |                     |               | <u></u>         |         |                  |
| Par    | t V Endowment Funds. Complete                    |                         |                    |                 |                  |           |                     |               | (-) [           |         | haali            |
|        |  | (a) Current year        | (b) Prior          | year            | (c) Two year     | S DACK    | ( <b>a</b> ) mee    | years back    | (e) Fou         | years   | DACK             |
| 1a     | Beginning of year balance                        |                         |                    |                 |                  |           |                     |               |                 |         |                  |
| b      | Contributions                                    |                         |                    |                 |                  |           |                     |               |                 |         |                  |
| с.     | Net investment earnings, gains, and losses       |                         |                    |                 |                  |           |                     |               |                 |         |                  |
| d      | Grants or scholarships                           |                         |                    |                 |                  |           |                     |               |                 |         |                  |
| е      | Other expenditures for facilities                |                         |                    |                 |                  |           |                     |               |                 |         |                  |
|        | and programs                                     |                         |                    |                 |                  |           |                     |               |                 |         |                  |
|        | Administrative expenses                          |                         |                    |                 |                  |           |                     |               |                 |         |                  |
| g      | End of year balance                              |                         |                    | L               | ) la al al a a a |           |                     |               |                 |         |                  |
| 2      | Provide the estimated percentage of the curr     | •                       |                    | iumn (a)        | ) neid as:       |           |                     |               |                 |         |                  |
| a<br>L | Board designated or quasi-endowment              |                         | _%                 |                 |                  |           |                     |               |                 |         |                  |
| D      | Permanent endowment                              | %                       |                    |                 |                  |           |                     |               |                 |         |                  |
| С      |  | <u>%</u>                |                    |                 |                  |           |                     |               |                 |         |                  |
| 2-     | The percentages on lines 2a, 2b, and 2c sho      |                         | ation that are     |                 | d administary    | ad far th |                     |               |                 |         |                  |
| 38     | Are there endowment funds not in the posse       | ssion of the organiza   | alion that are     | e neio an       | iu auministere   | ed for tr | ie                  |               | 1               | Yes     | No               |
|        | organization by:                                 |                         |                    |                 |                  |           |                     |               | 20(1)           | 100     |                  |
|        | (i) Unrelated organizations                      |                         |                    |                 |                  |           |                     |               | 3a(i)<br>3a(ii) |         |                  |
| h      | (ii) Related organizations                       |                         |                    |                 |                  |           |                     |               | 3b              |         |                  |
| 1      | Describe in Part XIII the intended uses of the   |                         |                    |                 |                  |           |                     |               | 30              |         |                  |
| Par    | t VI Land, Buildings, and Equipm                 |                         |                    | 5.              |                  |           |                     |               |                 |         |                  |
|        | Complete if the organization answere             |                         | ). Part IV. line   | e 11a. S        | ee Form 990.     | Part X.   | line 10.            |               |                 |         |                  |
|        | Description of property                          | (a) Cost or o           |                    |                 | or other         |           | ccumulat            | ba            | (d) Boo         | k valu  |                  |
|        | Description of property                          | basis (investr          |                    | basis (         |                  |           | preciation          |               | <b>(u)</b> 000  | ix valu | 0                |
| 19     | Land   | · · · ·                 | ,                  |                 |                  |           |                     |               |                 |         |                  |
|        | Buildings  |                         |                    |                 |                  |           |                     |               |                 |         |                  |
|        | Leasehold improvements                           |                         |                    |                 |                  |           |                     |               |                 |         |                  |
|        | Equipment  |                         |                    |                 | 6,820.           |           | 2,7                 | 00.           |                 | 4.1     | 20.              |
|        | Other  |                         |                    |                 | .,               |           | _ , ,               |               |                 | - , -   |                  |
|        | . Add lines 1a through 1e. (Column (d) must e    |                         | X column /E        | R) line 11      |                  |           |                     |               |                 | 4,1     | 20.              |
| - otd  | , iaa intoo ta tinougit to. (Columni (u) must e  | iyuai romi 990, Part.   | <u>, column (E</u> | <u>ų, шіе П</u> | <i></i>          |           |                     |               |                 |         |                  |

Schedule D (Form 990) 2022

| (a) Description of security or category (including name of security) | (b) Book value             | (c) Method of valuation: Cost or end       | -of-year market value |
|--|----------------------------|--|-----------------------|
| (1) Financial derivatives  |                            |  |                       |
| (2) Closely held equity interests                                    |                            |  |                       |
| (3) Other  |                            |  |                       |
| (A)  |                            |  |                       |
| (B)  |                            |  |                       |
| (C)  |                            |  |                       |
| (D)  |                            |  |                       |
| (E)  |                            |  |                       |
| (F)  |                            |  |                       |
| (G)  |                            |  |                       |
| (H)  |                            |  |                       |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)     |                            |  |                       |
| Part VIII Investments - Program Related.                             |                            |  |                       |
| Complete if the organization answered "Yes"                          |                            |  | - <b>f</b>            |
| (a) Description of investment  | (b) Book value             | (c) Method of valuation: Cost or end       | -of-year market value |
| (1)  |                            |  |                       |
| (2)  |                            |  |                       |
| (3)  |                            |  |                       |
| (4)  |                            |  |                       |
| (5)  |                            |  |                       |
| (6)  |                            |  |                       |
| (7)  |                            |  |                       |
| (8)  |                            |  |                       |
| (9)  |                            |  |                       |
| Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)     |                            |  |                       |
| Part IX Other Assets.  |                            |  |                       |
| Complete if the organization answered "Yes"                          |                            | 11d. See Form 990, Part X, line 15.        |                       |
| .,   | Description                |  | (b) Book value        |
| (1) Deferred Outflows of Reso  | irces                      |  | 607,146.              |
| (2)  |                            |  |                       |
| (3)  |                            |  |                       |
| (4)  |                            |  |                       |
| (5)  |                            |  |                       |
| (6)  |                            |  |                       |
| (7)  |                            |  |                       |
| (8)  |                            |  |                       |
| (9)  |                            |  |                       |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line        | e 15.)                     |  | 607,146.              |
| Part X Other Liabilities.  |                            |  |                       |
| Complete if the organization answered "Yes"                          | on Form 990, Part IV, line | 11e or 11f. See Form 990, Part X, line 25. |                       |
| 1. (a) Description of liability                                      |                            |  | (b) Book value        |
| (1) Federal income taxes   |                            |  |                       |
| (2) Deferred Inflows of Resour                                       | rces                       |  | 80,762.               |
| (3) Net OPEB Liability   |                            |  | 77,798.               |
| (4) Net Pension Liabilities  |                            |  | 2,284,678.            |
| (5)  |                            |  | · · ·                 |
| (6)  |                            |  |                       |
| (7)  |                            |  |                       |
| (8)  |                            |  |                       |
| (9)  |                            |  |                       |
|  | 25)                        |  | 2,443,238.            |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line        | : <u>2</u> 3.)             |  | 2,113,230.            |

#### Fort Collins Montessori School Schedule D (Form 990) 2022

Part VII Investments - Other Securities.

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

| (a) Description of security or category (including name of security) | (b) Book value | (c) Method of valuation: Cost or end-of-year market value |
|--|----------------|---|
| (1) Financial derivatives  |                |   |
| (2) Closely held equity interests                                    |                |   |
| (3) Other  |                |   |
| (A)  |                |   |
| (B)  |                |   |
| (C)  |                |   |
| (D)  |                |   |
| (E)  |                |   |
| (F)  |                |   |
| (G)  |                |   |

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

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

| Sche  | dule D (Form 990) 2022 Fort Collins Montessori S  | School   |                  | 90-0               | 0925441 Page 4                               |
|---|---|--|------------------|--------------------|--|
| Pa  | t XI Reconciliation of Revenue per Audited Financial Stater   | nents With   | Revenue per Re   | turn.              |  |
|   | Complete if the organization answered "Yes" on Form 990, Part IV, line 1  | 12a.   |                  |                    |  |
| 1   | Total revenue, gains, and other support per audited financial statements  |  |                  | 1                  | 3,644,988.                                   |
| 2   | Amounts included on line 1 but not on Form 990, Part VIII, line 12:   |  |                  |                    |  |
| а   | Net unrealized gains (losses) on investments  | 2a   |                  |                    |  |
| b   | Donated services and use of facilities  | 2b   |                  |                    |  |
| с   | Recoveries of prior year grants   | 2c   |                  |                    |  |
| d   | Other (Describe in Part XIII.)  | 2d   | 852,833.         |                    |  |
| е   | Add lines 2a through 2d   |  |                  | 2e                 | 852,833.                                     |
| 3   | Subtract line 2e from line 1  |  |                  | 3                  | 2,792,155.                                   |
| 4   | Amounts included on Form 990, Part VIII, line 12, but not on line 1:  |  |                  |                    |  |
| а   | Investment expenses not included on Form 990, Part VIII, line 7b  | 4a   |                  |                    |  |
| b   | Other (Describe in Part XIII.)  | 4b   | 111,648.         |                    |  |
| с   | Add lines 4a and 4b   |  |                  | 4c                 | 111,648.                                     |
| 5   | Total revenue. Add lines 3 and 4c. (This must equal Form 990. Part I. line 12.)   |  |                  | 5                  | 2,903,803.                                   |
|   |   |  |                  |                    |  |
| Pa  | t XII Reconciliation of Expenses per Audited Financial State  |  | h Expenses per F | Returi             | າ.   |
| Pa  | Complete if the organization answered "Yes" on Form 990, Part IV, line 1  | 12a.   |                  |                    |  |
| Pa<br>1   | Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements   | 12a.   |                  | Returi             | n.<br>5,000,580.                             |
|   | Complete if the organization answered "Yes" on Form 990, Part IV, line 1<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:   | 12a.   |                  |                    |  |
| 1   | Complete if the organization answered "Yes" on Form 990, Part IV, line 1<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities   | 12a.<br><b>2a</b>  |                  |                    |  |
| 1 2   | Complete if the organization answered "Yes" on Form 990, Part IV, line 7<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments   | 12a.<br><b>2</b> a<br><b>2</b> b   |                  |                    |  |
| 1<br>2<br>a   | Complete if the organization answered "Yes" on Form 990, Part IV, line 1<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses   | 12a.<br>   |                  |                    |  |
| 1<br>2<br>b<br>c<br>d   | Complete if the organization answered "Yes" on Form 990, Part IV, line 7<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other (Describe in Part XIII.)   | 2a.<br>2a<br>2b<br>2c<br>2d  | 2,087,776.       | 1                  | 5,000,580.                                   |
| 1<br>2<br>b<br>c<br>d   | Complete if the organization answered "Yes" on Form 990, Part IV, line 7<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other (Describe in Part XIII.)<br>Add lines <b>2a</b> through <b>2d</b>  | 2a<br>2b<br>2c<br>2d   | 2,087,776.       | 1<br>2e            | 5,000,580.                                   |
| 1<br>2<br>b<br>c<br>d   | Complete if the organization answered "Yes" on Form 990, Part IV, line 7<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other (Describe in Part XIII.)<br>Add lines <b>2a</b> through <b>2d</b><br>Subtract line <b>2e</b> from line <b>1</b>  | 2a<br>2b<br>2c<br>2d   | 2,087,776.       | 1                  | 5,000,580.                                   |
| 1<br>2<br>b<br>c<br>d<br>e                                    | Complete if the organization answered "Yes" on Form 990, Part IV, line 7<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other (Describe in Part XIII.)<br>Add lines <b>2a</b> through <b>2d</b>  | 2a<br>2b<br>2c<br>2d   | 2,087,776.       | 1<br>2e            | 5,000,580.                                   |
| 1<br>2<br>b<br>c<br>d<br>3                                    | Complete if the organization answered "Yes" on Form 990, Part IV, line 7<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other (Describe in Part XIII.)<br>Add lines <b>2a</b> through <b>2d</b><br>Subtract line <b>2e</b> from line <b>1</b>  | 12a.<br>2a<br>2b<br>2c<br>2d   | 2,087,776.       | 1<br>2e            | 5,000,580.                                   |
| 1<br>2<br>6<br>6<br>8<br>3<br>4                               | Complete if the organization answered "Yes" on Form 990, Part IV, line Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other (Describe in Part XIII.)<br>Add lines <b>2a</b> through <b>2d</b><br>Subtract line <b>2e</b> from line <b>1</b><br>Amounts included on Form 990, Part IX, line 25, but not on line 1:   | 12a.<br>2a<br>2b<br>2c<br>2d<br>2d   | 2,087,776.       | 1<br>2e            | 5,000,580.<br>2,087,776.<br>2,912,804.       |
| 1<br>2<br>d<br>c<br>3<br>4<br>a<br>b                          | Complete if the organization answered "Yes" on Form 990, Part IV, line 1<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other (Describe in Part XIII.)<br>Add lines <b>2a</b> through <b>2d</b><br>Subtract line <b>2e</b> from line <b>1</b><br>Amounts included on Form 990, Part IX, line 25, but not on line 1:<br>Investment expenses not included on Form 990, Part VIII, line 7b<br>Other (Describe in Part XIII.)<br>Add lines <b>4a</b> and <b>4b</b> | 2a           2b           2c           2d           2d           4a           4b | 2,087,776.       | 1<br>2e<br>3<br>4c | 5,000,580.<br>2,087,776.<br>2,912,804.<br>0. |
| 1<br>2<br>a<br>b<br>c<br>d<br>e<br>3<br>4<br>a<br>b<br>c<br>5 | Complete if the organization answered "Yes" on Form 990, Part IV, line 1<br>Total expenses and losses per audited financial statements<br>Amounts included on line 1 but not on Form 990, Part IX, line 25:<br>Donated services and use of facilities<br>Prior year adjustments<br>Other losses<br>Other (Describe in Part XIII.)<br>Add lines <b>2a</b> through <b>2d</b><br>Subtract line <b>2e</b> from line <b>1</b><br>Amounts included on Form 990, Part IX, line 25, but not on line 1:<br>Investment expenses not included on Form 990, Part VIII, line 7b<br>Other (Describe in Part XIII.)                                      | 2a           2b           2c           2d           2d           4a           4b | 2,087,776.       | 1<br>2e<br>3       | 5,000,580.<br>2,087,776.<br>2,912,804.       |

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 XI, Line 2d - Other Adjustments:     |            |
|---|------------|
| Building Corporation Rental Income        | 634,577.   |
| Building Corporation Interest Income      | 218,256.   |
| Total to Schedule D, Part XI, Line 2d     | 852,833.   |
| Part XI, Line 4b - Other Adjustments:     |            |
| Transfers from Building Corporation       | 111,648.   |
| Part XII, Line 2d - Other Adjustments:    |            |
| Building Corporation Interest Expense     | 1,977,167. |
| Building Corporation Depreciation Expense | 110,398.   |

Schedule D (Form 990) 2022

| Schedule D (Form 990) 2022 Fort Collins Montessori School Part XIII Supplemental Information (continued) | 90-0925441 Page 5 |
|--|-------------------|
| Part XIII Supplemental Information (continued)   |                   |
| Building Corporation Other Expenses  | 211.              |
| Total to Schedule D, Part XII, Line 2d   | 2,087,776.        |
|  |                   |
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| Nam | e of the organization   | Employer iden | tificati   | on nui | mber   |
|-----|---|---------------|------------|--------|--------|
|     | Fort Collins Montessori School  | 90-0          | )925       | 441    |        |
| Pa  | rtl   |               |            |        |        |
|     |   |               |            | 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?                                       |               | 1          | Х      |        |
| 2   | Does the organization include a statement of its racially nondiscriminatory policy toward students in all its broc  |               |            |        |        |
|     | catalogues, and other written communications with the public dealing with student admissions, programs, and         |               | 2          | Х      |        |
| 3   | Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet   |               |            |        |        |
| -   | homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the          |               |            |        |        |
|     | homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the     | he            |            |        |        |
|     | registration period if it has no solicitation program, in a way that makes the policy known to all parts of the gen |               |            |        |        |
|     | community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II        |               | 3          | х      |        |
|     |   |               |            |        |        |
|     |   |               |            |        |        |
|     |   |               |            |        |        |
|     |   |               |            |        |        |
|     |   |               |            |        |        |
| 4   | Deep the examination maintain the following?  |               |            |        |        |
| 4   | Does the organization maintain the following?   |               | 4-         | х      |        |
|     | Records indicating the racial composition of the student body, faculty, and administrative staff?                   |               | 4a         | X      |        |
|     | Records documenting that scholarships and other financial assistance are awarded on a racially nondiscrimina        | tory basis?   | 4b         | ~      |        |
| с   | Copies of all catalogues, brochures, announcements, and other written communications to the public dealing          |               |            | v      |        |
| _   | with student admissions, programs, and scholarships?  |               | 4c         | X<br>X |        |
| d   | Copies of all material used by the organization or on its behalf to solicit contributions?                          |               | 4d         | ~      |        |
|     | 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:  |               |            |        |        |
|     | Students' rights or privileges?   |               | <u>5</u> a |        | X<br>X |
| b   | Admissions policies?  |               | 5b         |        |        |
|     | Employment of faculty or administrative staff?  |               | 5c         |        | X      |
| d   | Scholarships or other financial assistance?   |               | 5d         |        | X      |
| е   | Educational policies?   |               | 5e         |        | X      |
|     | Use of facilities?  |               | 5f         |        | X      |
| g   | Athletic programs?  |               | 5g         |        | X      |
|     | Other extracurricular activities?   |               | 5h         |        | X      |
|     | If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.                     |               |            |        |        |
|     |   |               |            |        |        |
|     |   |               |            |        |        |
|     |   |               |            |        |        |
|     |   |               |            |        |        |
| 6a  | Does the organization receive any financial aid or assistance from a governmental agency?                           |               | 6a         | Х      |        |
|     | Has the organization's right to such aid ever been revoked or suspended?  |               | 6b         |        | x      |
| J   | If you answered "Yes" on either line 6a or line 6b, explain on Part II.   |               | 00         |        |        |
| 7   |   |               |            |        |        |
| '   | Does the organization certify that it has complied with the applicable requirements of sections 4.01 through        |               |            |        |        |
|     | 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering         |               | -          | x      |        |
|     | racial nondiscrimination? If "No," explain on Part II   |               | 7          | •      | 1      |

Schools

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

Attach to Form 990 or Form 990-EZ.

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

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

Schedule E (Form 990) 2022

OMB No. 1545-0047

2022

Open to Public

Inspection

SCHEDULE E

Department of the Treasury Internal Revenue Service

(Form 990)

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

#### Line 6 - Explanation of Government Financial Aid:

#### The School receives PPR funding and other grants passed through the

#### District from the Colorado Department of Education.

| SCHEDULE O<br>(Form 990)<br>Department of the Treasury<br>Internal Revenue Service | Supplemental Information to Form 990 or 990<br>Complete to provide information for responses to specific questions on<br>Form 990 or 990-EZ or to provide any additional information.<br>Attach to Form 990 or Form 990-EZ.<br>Go to www.irs.gov/Form990 for the latest information. | -EZ                            |  |  |  |  |  |
|--|--|--------------------------------|--|--|--|--|--|
| Name of the organizatio  | n  | Employer identification number |  |  |  |  |  |
| Fort Collins Montessori School 90-0925441  |  |                                |  |  |  |  |  |
| <u>Form 990, Pa</u>  | rt I, Line 1:  |                                |  |  |  |  |  |
| The mission  | of Fort Collins Montessori School is to proivi   | de a classic                   |  |  |  |  |  |
| pre/k-6th gr   | ade Montessori program that inspires and empow   | ers children                   |  |  |  |  |  |
| with an exce   | ptional educational experience based on te pri   | nciples and                    |  |  |  |  |  |
| philosophy o   | f Dr. Maria Montessori.  |                                |  |  |  |  |  |
|  |  |                                |  |  |  |  |  |
|  |  |                                |  |  |  |  |  |
| <u>Form 990, Pa</u>  | rt VI, Section B, line 11b:  |                                |  |  |  |  |  |
| <u>The 990 is p</u>  | repared from audited financial statements and  | a copy is                      |  |  |  |  |  |
| provided to  | all to all board members prior to filing.  |                                |  |  |  |  |  |
|  |  |                                |  |  |  |  |  |
| <u>Form 990, Pa</u>  | rt VI, Section B, Line 12c:  |                                |  |  |  |  |  |
| Officers and   | Directors are required to disclose at any tim  | e an issue is                  |  |  |  |  |  |
| voted on if  | they have a conflict.  |                                |  |  |  |  |  |
|  |  |                                |  |  |  |  |  |
| Form 990, Pa   | rt VI, Section B, Line 15:   |                                |  |  |  |  |  |
| The School r   | eviews salary information for like positions.  | The board                      |  |  |  |  |  |
| approves the   | authorized salary for the Head of School.  |                                |  |  |  |  |  |
|  |  |                                |  |  |  |  |  |
| Form 990, Pa   | rt VI, Section C, Line 19:   |                                |  |  |  |  |  |
| Governing do   | cuments, policies, and finanical statements ar   | e available on                 |  |  |  |  |  |
| the School's   | website.   |                                |  |  |  |  |  |
|  |  |                                |  |  |  |  |  |
| Form 990, Pa   | rt XII, Line 2c:   |                                |  |  |  |  |  |

The Board of Directors oversees audit services and selection of

independent auditors. This has not changed from the prior year.

| Schedule O (Form 990) 20<br>Name of the organization |      |         |            |        | Page<br>Employer identification number |
|--|------|---------|------------|--------|--|
| -  | Fort | Collins | Montessori | School | 90-0925441                             |
|  |      |         |            |        |  |
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#### (Form 990)

## **Related Organizations and Unrelated Partnerships**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

OMB No. 1545-0047 22

**Open to Public** Inspection

Employer identification number

90-0925441

Department of the Treasury Internal Revenue Service

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

Name of the organization

Fort Collins Montessori School

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

| <b>(a)</b><br>Name, address, and EIN (if applicable)<br>of disregarded entity | <b>(b)</b><br>Primary activity | <b>(c)</b><br>Legal domicile (state or<br>foreign country) | <b>(d)</b><br>Total income | (e)<br>End-of-year assets | <b>(f)</b><br>Direct controlling<br>entity |
|---|--------------------------------|--|----------------------------|---------------------------|--|
|   |                                |  |                            |                           |  |
|   |                                |  |                            |                           |  |
|   |                                |  |                            |                           |  |
|   |                                |  |                            |                           |  |

Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt Part II organizations during the tax year.

| <b>(a)</b><br>Name, address, and EIN<br>of related organization | <b>(b)</b><br>Primary activity | <b>(c)</b><br>Legal domicile (state or<br>foreign country) | (d)<br>Exempt Code<br>section | <b>(e)</b><br>Public charity<br>status (if section | <b>(f)</b><br>Direct controlling<br>entity | cont | <b>g)</b><br>512(b)(13)<br>rolled<br>tity? |
|---|--------------------------------|--|-------------------------------|--|--|------|--|
|   |                                |  |                               | 501(c)(3))   |  | Yes  | No   |
|   |                                |  |                               |  |  |      |  |
|   |                                |  |                               |  |  |      |  |
|   |                                |  |                               |  |  |      |  |
|   |                                |  |                               |  |  |      |  |

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

Schedule R (Form 990) 2022

90-0925441 Page 2

Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year. Part III

|   |                  | -                   | 6.0                |  | (-)            | <i>(</i> )  |         |           | 63  |      |               | 6.5                     |
|---|------------------|---------------------|--------------------|--|----------------|-------------|---------|-----------|---|------|---------------|-------------------------|
| (a)   | (b)              | (c)                 | (d)                | (e)  | (f)            | (g)         | (       | h)        | (i)   |      | j)            | (k)                     |
| Name, address, and EIN<br>of related organization | Primary activity | Legal<br>domicile   | Direct controlling | Predominant income   | Share of total | Share of    | Disprop | ortionate | Code V-UBI<br>amount in box<br>20 of Schedule | Gene | eral or       | Percentage<br>ownership |
| of related organization                           |                  | (state or           | entity             | (related, unrelated,   | income         | end-of-year | alloca  | itions?   | amount in box                                 | part | aging<br>ner? | ownership               |
|   |                  | foreign<br>country) |                    | (related, unrelated,<br>excluded from tax under<br>sections 512-514) |                | assets      | Yes     | No        | K-1 (Form 1065)                               | Yes  |               |                         |
|   |                  |                     |                    |  |                |             |         |           |   |      |               |                         |
|   | -                |                     |                    |  |                |             |         |           |   |      |               |                         |
|   |                  |                     |                    |  |                |             |         |           |   |      |               |                         |
|   | -                |                     |                    |  |                |             |         |           |   |      |               |                         |
|   |                  |                     |                    |  |                |             |         |           |   | _    |               |                         |
|   |                  |                     |                    |  |                |             |         |           |   |      |               |                         |
|   |                  |                     |                    |  |                |             |         |           |   |      |               |                         |
|   |                  |                     |                    |  |                |             |         |           |   |      |               |                         |
|   |                  |                     |                    |  |                |             |         |           |   |      |               |                         |
|   |                  |                     |                    |  |                |             |         |           |   | +    |               |                         |
|   | -                |                     |                    |  |                |             |         |           |   |      |               |                         |
|   | -                |                     |                    |  |                |             |         |           |   |      |               |                         |
|   |                  |                     |                    |  |                |             |         |           |   |      |               |                         |
|   |                  |                     |                    |  |                |             |         |           |   |      |               |                         |
|   |                  |                     |                    |  |                |             |         |           |   |      |               |                         |
|   | 1                |                     |                    |  |                |             |         |           |   |      |               |                         |
|   | 1                |                     |                    |  |                |             |         |           |   |      |               |                         |
|   | 4                |                     |                    |  |                |             |         |           |   |      |               |                         |
|   |                  |                     |                    |  |                |             |         |           |   |      |               |                         |

Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year. Part IV

| (a)<br>Name, address, and EIN<br>of related organization | <b>(b)</b><br>Primary activity | (C)<br>Legal domicile<br>(state or<br>foreign<br>country) | (d)<br>Direct controlling<br>entity | irect controlling Type of entity Share of total Share of |          | nare of total Share of I<br>income end-of-year |      | 512(<br>cont<br>en | (i)<br>ction<br>(b)(13)<br>rolled<br>tity? |
|--|--------------------------------|---|-------------------------------------|--|----------|--|------|--------------------|--|
| Fort Collins Montessori School Building                  |                                |   | Fort Collins                        |  |          |  |      | Yes                | No   |
| Corporation, 1109 W. Harmony Road, Fort                  | School building and            |   | Montessori                          |  |          |  |      |                    |  |
| Collins, CO 80526  | land                           | со  | School                              | C CORP   | 852,833. | 17,145,014.                                    | 100% | x                  |  |
|  |                                |   |                                     |  |          |  |      |                    |  |
|  | -                              |   |                                     |  |          |  |      |                    |  |
|  | -                              |   |                                     |  |          |  |      |                    |  |

Schedule R (Form 990) 2022

#### Schedule R (Form 990) 2022 Fort Collins Montessori School

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

| te: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.   |           | Yes | s N |
|---|-----------|-----|-----|
| During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV? |           |     |     |
| a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity   | 1a        |     |     |
| Gift, grant, or capital contribution to related organization(s)   |           |     |     |
| Gift, grant, or capital contribution from related organization(s)   |           |     |     |
| Loans or loan guarantees to or for related organization(s)  |           |     |     |
| Loans or loan guarantees by related organization(s)   |           |     | _   |
| Dividends from related organization(s)  | 1f        |     |     |
| g Sale of assets to related organization(s)   | <u>1g</u> |     |     |
| n Purchase of assets from related organization(s)   |           |     |     |
| Exchange of assets with related organization(s)   |           |     |     |
| Lease of facilities, equipment, or other assets to related organization(s)  |           |     | +   |
| Lease of facilities, equipment, or other assets from related organization(s)  | 1k        | x   |     |
| Performance of services or membership or fundraising solicitations for related organization(s)  |           |     |     |
| n Performance of services or membership or fundraising solicitations by related organization(s)   |           |     |     |
| Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)   | 1n        |     |     |
| Sharing of paid employees with related organization(s)  |           |     | _   |
| Reimbursement paid to related organization(s) for expenses  | 1p        |     |     |
| Reimbursement paid by related organization(s) for expenses  |           |     | _   |
| Other transfer of cash or property to related organization(s)   |           | x   |     |
| Cher transfer of cash or property from related organization(s)  |           |     |     |

| (a)<br>Name of related organization     | <b>(b)</b><br>Transaction<br>type (a-s) | <b>(c)</b><br>Amount involved | (d)<br>Method of determining amount involved |
|---|---|-------------------------------|--|
| Fort Collins Montessori School Building |   |                               |  |
| (1) Coporation                          | K                                       | 634,577.                      | Fair Market Value                            |
| Fort Collins Montessori School Building |   |                               |  |
| (2) Coporation                          | R                                       | 111,648.                      | Fair Market Value                            |
| <u>(</u> 3)                             |   |                               |  |
| <u>(4)</u>                              |   |                               |  |
| (5)                                     |   |                               |  |
| (6)                                     |   |                               |  |

#### Schedule R (Form 990) 2022 Fort Collins Montessori School

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

| (a)<br>Name, address, and EIN<br>of entity | <b>(b)</b><br>Primary activity | (c)     | (d)<br>Predominant income<br>(related, unrelated,<br>excluded from tax under<br>sections 512-514) | (e<br>Are<br>partner<br>501(o<br>org: |    | <b>(f)</b><br>Share of<br>total<br>income | <b>(g)</b><br>Share of<br>end-of-year<br>assets | Dispr<br>tior<br>alloca | n)<br>opor-<br>nate<br>tions? | (i)<br>Code V-UBI<br>amount in box 20<br>of Schedule K-1<br>(Form 1065) | (j)<br>General c<br>managin<br>partner? | (k)<br>Percentage<br>ownership |
|--|--------------------------------|---------|---|---------------------------------------|----|---|---|-------------------------|-------------------------------|---|---|--------------------------------|
|  |                                | country | sections 512-514)   | Yes                                   | No | income                                    | 455615  | Yes                     | No                            | (Form 1065)   | Yes NC                                  |                                |
|  |                                |         |   |                                       |    |   |   |                         |                               |   |   |                                |
|  |                                |         |   |                                       |    |   |   |                         |                               |   |   |                                |
|  |                                |         |   |                                       |    |   |   |                         |                               |   |   |                                |
|  |                                |         |   |                                       |    |   |   |                         |                               |   |   |                                |
|  |                                |         |   |                                       |    |   |   |                         |                               |   |   |                                |
|  |                                |         |   |                                       |    |   |   |                         |                               |   |   |                                |
|  |                                |         |   |                                       |    |   |   |                         |                               |   |   |                                |
|  |                                |         |   |                                       |    |   |   |                         |                               |   |   |                                |

Schedule R (Form 990) 2022

| Schedule R (Form 990) 2022        | Fort | Collins | Montessori | School | 90-0925441 | Page 5 |
|-----------------------------------|------|---------|------------|--------|------------|--------|
| Dort VII Our plane and all inform |      |         |            |        |            |        |

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

### Part IV, Identification of Related Organizations Taxable as Corp or Trust:

#### Name of Related Organization:

#### Fort Collins Montessori School Building Corporation

#### Direct Controlling Entity: Fort Collins Montessori School