

Community Regional Charter School

CRCS Board Meeting

Date and Time

Wednesday April 30, 2025 at 6:00 PM EDT

Members of the public are welcome to attend and observe these meetings but must be aware that although the meeting is held in public it is not a public meeting and therefore observers are not permitted to speak during the meeting itself, except during public comment.

Agenda

| | | | Purpose | Presenter | Time |
|-----|-----|---|--------------------|----------------|---------|
| l. | Оре | ening Items | | | 6:00 PM |
| | A. | Record Attendance | | Ashlee Savage | 1 m |
| | В. | Call the Meeting to Order | | Nicki Reinholt | 1 m |
| | C. | Approve Agenda | Vote | Nicki Reinholt | 1 m |
| II. | Арр | prove Business Meeting Minutes | | | 6:03 PM |
| | A. | Approve Minutes from 3/12/2025 meeting | Approve Minutes | Nicki Reinholt | 2 m |
| | B. | Approve Minutes from the Special Board Meeting on 3/26/25 | Approve Minutes | Nicki Reinholt | 2 m |

Purpose

Presenter

| III. | Pul | olic Comment | | | |
|------|----------|--|-----------------------------------|-------------------------------------|-----------------------|
| IV. | CR | CS Academic, Social Emotional and/or Commur | nity Highlights | | 6:07 PM |
| | A. | Maro Presentation | FYI | Dan Ryder | 10 m |
| V. | Воа | ard Chair Updates | | | 6:17 PM |
| | A. | Charter Commission Board Trainings: As of right now, the CRCS board has completed or | FYI nly 18% of its re | Nicki Reinholt quired board | 5 m |
| | | training. | | | |
| | | In May there is a short term goals workshop with t | he Charter Com | mission. | |
| | | | | | |
| | | | | | |
| | | | | | |
| VI. | _ | # Di | | | 0 00 DM |
| | Exe | ecutive Director and Staff Reports | | | 6:22 PM |
| | Exe | Letters of Resignation (since last Board Meeting) | FYI | Travis Works | 6:22 PM 2 m |
| | | Letters of Resignation (since last Board Meeting) Elizabeth Loabe - Facilitator at CCA | | | |
| | | Letters of Resignation (since last Board Meeting) Elizabeth Loabe - Facilitator at CCA New Hires (since last Board Meeting) | FYI | Travis Works | |
| - | A. | Letters of Resignation (since last Board Meeting) Elizabeth Loabe - Facilitator at CCA | FYI enrolling in KVC | Travis Works | 2 m |
| - | A. B. | Letters of Resignation (since last Board Meeting) Elizabeth Loabe - Facilitator at CCA New Hires (since last Board Meeting) Ahri Harrington, Ed-Tech I (2025 graduate who is Program in the fall) Christopher McConnell - Facilitator at Dimensions | FYI enrolling in KVC (FY26) | Travis Works C's Early Childhood | 2 m |
| | A. | Letters of Resignation (since last Board Meeting) Elizabeth Loabe - Facilitator at CCA New Hires (since last Board Meeting) Ahri Harrington, Ed-Tech I (2025 graduate who is Program in the fall) Christopher McConnell - Facilitator at Dimensions Consolidation Update | FYI enrolling in KVC | Travis Works | 2 m |
| | A. B. | Letters of Resignation (since last Board Meeting) Elizabeth Loabe - Facilitator at CCA New Hires (since last Board Meeting) Ahri Harrington, Ed-Tech I (2025 graduate who is Program in the fall) Christopher McConnell - Facilitator at Dimensions Consolidation Update Site search updates | FYI enrolling in KVC (FY26) | Travis Works C's Early Childhood | 2 m 1 m |
| VII. | A. B. | Letters of Resignation (since last Board Meeting) Elizabeth Loabe - Facilitator at CCA New Hires (since last Board Meeting) Ahri Harrington, Ed-Tech I (2025 graduate who is Program in the fall) Christopher McConnell - Facilitator at Dimensions Consolidation Update | FYI enrolling in KVC (FY26) | Travis Works C's Early Childhood | 2 m |

Time

Purpose Presenter Time

JICH can be access by the attached PDF or by clicking on the link below:

https://docs.google.com/document/d/18Bpsg3mR5bUVZejp5wcYxPNUPZP0gAufHTDeIq9TwZE/edit

VIII. Items to Be Voted Upon:

6:35 PM

A. Vote to Approve FY26 Budget Vote Nicki Reinholt 10 m

In addition to anticipated increases in the budget:

1 additional Facilitator (Title I) split between Dimensions and Overman

1 additional Ed tech III position to reduce class size for early elementary at Dimensions

1 additional 282 for Case Management/Academic Evaluations and assisting Special Education Director.

IEP Case Manager/Evaluator

- Case Management
- Achievement Testing
- · Behavior Rating Scales
- Transition Plan for Post Secondary

Other factors in the budget to note are:

Facilitator base salary increases, State mandatory hourly support personnel increase 10% health insurance increase

B. Vote to Approve SY25-26 School Calendar Vote Nicki Reinholt 5 m

IX. Academic Excellence Committee 6:50 PM

A. Approve Academic Excellence Committee Approve Michael Buja 1 m Meeting Minutes from 4/1/25 Minutes

X. Finance & Facilities 6:51 PM

| | | | Purpose | Presenter | Time |
|-------|-----|---|--------------------|--------------------|---------|
| | A. | Approve Finance and Facilities Committee Meeting Minutes from 3/19/25 | Approve Minutes | Stephanie Saltzman | 1 m |
| XI. | Gov | vernance Committee | | | 6:52 PM |
| | A. | Approve Governance Committee Meeting Minutes from 4/9/25 | Approve Minutes | Nicki Reinholt | 1 m |
| XII. | Oth | er Business: | | | 6:53 PM |
| | A. | Review Form 990 | FYI | Travis Works | 5 m |
| XIII. | Clo | sing Items | | | 6:58 PM |
| | A. | Adjourn Meeting | Vote | | |

Approve Minutes from 3/12/2025 meeting

Section: II. Approve Business Meeting Minutes Item: A. Approve Minutes from 3/12/2025 meeting

Purpose: Approve Minutes

Submitted by:

Related Material: Minutes for CRCS Board Meeting on March 12, 2025



Community Regional Charter School

Minutes

CRCS Board Meeting

Date and Time

Wednesday March 12, 2025 at 6:00 PM

Members of the public are welcome to attend and observe these meetings but must be aware that although the meeting is held in public it is not a public meeting and therefore observers are not permitted to speak during the meeting itself, except during public comment.

Directors Present

C. Hansen (remote), M. Buja (remote), N. Reinholt, T. Overall (remote)

Directors Absent

J. Hodgkin, S. Saltzman

Ex Officio Members Present

T. Works

Non Voting Members Present

T. Works

Guests Present

A. Savage (remote), D. Ryder (remote), E. Firnkes (remote), J. Alves (remote), K. Canning (remote), Megan Munroe (remote), S. Muzzy, T. Wyman (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

N. Reinholt called a meeting of the board of directors of Community Regional Charter School to order on Wednesday Mar 12, 2025 at 6:04 PM.

C. Approve Agenda

- T. Overall made a motion to approve the agenda for tonight's meeting with the addition of an executive session at the end of the agenda.
- M. Buja seconded the motion.

The board **VOTED** to approve the motion.

II. Approve Business Meeting Minutes

A. Approve Minutes from 2/12/2025 meeting

- M. Buja made a motion to approve the minutes from CRCS Board Meeting on 02-12-25.
- T. Overall seconded the motion.

The board **VOTED** to approve the motion.

III. Executive Director and Staff Reports

A. Letters of Resignation (since last Board Meeting)

No letters of resignation since the last board meeting.

B. New Hires (since last Board Meeting)

Ilana Lybarger - Facilitator at Dimensions Thomas Tubman - Facilitator at Overman Jamie Jones - Ed Tech III at Dimensions

C. Consolidation Update

- * Still waiting for the snow to melt to do the wetland delineation at the property across form Thomas College
- * Real Estate broker from First Park was left out of the conversation when First Park said that the PILOT was not approved and he has discussed with them and there is a potential that the property is back on the table but moving forward with caution
- * Moving forward with both property at the moment
- * Travis met with a developer today and walked the Overman Academy property as a potential buyer and will move forward with discussions.

D.

Draft Budget and Pay Scales

- * Jill and Travis have been working on a draft budget for next year as well as updated pay scales. It is important that all board members see it and if there are any questions, please reach out with Travis or Jill for clarification.
- * Draft budget and pay scales will go to the Finance and Facilities Committee Meeting at next weeks meeting for review.
- * A bulk of the budget increases are around the pay scale.

IV. Other Business:

A. Vote to approve the Predevelopment Agreement with Highmark not to exceed \$76.400

- N. Reinholt made a motion to approve the Predevelopment Agreement with Highmark not to exceed \$76,400.
- T. Overall seconded the motion.

The board **VOTED** to approve the motion.

V. Board Chair Updates

A. Board Self Assessment

Nicki went through the board assessment in depth. The results were positive overall.

Board Development was the lowest area but the Board Handbook that is already in a draft form is addressing the areas of concern.

Need to create a couple of goals for board for the remainder of the school year and moving into next school year.

Nicki will work with Theresa to draft a couple of goals after discussion tonight for the board to review.

VI. Academic Excellence Committee

A. Approve Academic Excellence Committee Meeting Minutes from 1/7/25

- T. Overall made a motion to approve the minutes from Academic Excellence Committee on 01-07-25.
- N. Reinholt seconded the motion.

The board **VOTED** to approve the motion.

B. Approve 3/4/2025 Academic Excellence Committee Meeting

T. Overall made a motion to approve the minutes from Academic Excellence Committee Meeting on 03-04-25.

N. Reinholt seconded the motion.

The board **VOTED** to approve the motion.

C. Review Short Term Goals (1-2 years) for Commission

As a school we are on an improvement plan with the Charter Commission to help use move towards renewal.

We created the short terms goals and created the improvement plan.

Susan shared out the improvement plan showing our goals and data showing where we are at at the moment.

Elizabeth also shared some of her data around last year results versus data this year and the discrepancies we are seeing.

VII. Finance & Facilities

A. Approve Finance and Facilities Committee Meeting Minutes from 12/18/24

- N. Reinholt made a motion to approve the minutes from Finance & Facilities Committee Meeting on 12-18-24.
- T. Overall seconded the motion.

The board **VOTED** to approve the motion.

B. Approve Finance and Facilities Committee Meeting Minutes from 1/15/25

- N. Reinholt made a motion to approve the minutes from Finance and Facilities Committee Meeting on 01-15-25.
- M. Buja seconded the motion.

The board **VOTED** to approve the motion.

C. Approve Finance and Facilities Committee Meeting Minutes from 2/19/2025

- N. Reinholt made a motion to approve the minutes from Finance and Facilities Committee Meeting on 02-19-25.
- T. Overall seconded the motion.

The board **VOTED** to approve the motion.

VIII. Governance Committee

A. Approve Governance Committee Meeting Minutes from 11/6/24

- N. Reinholt made a motion to approve the minutes from Governance Committee Committee Meeting on 11-06-24.
- M. Buja seconded the motion.

The board **VOTED** to approve the motion.

B. Approve Governance Committee Meeting Minutes from 12/4/24

- T. Overall made a motion to approve the minutes from Governance Committee Committee Meeting on 12-04-24.
- N. Reinholt seconded the motion.

The board **VOTED** to approve the motion.

C. Approve Governance Committee Meeting Minutes from 2/5/25

- T. Overall made a motion to approve the minutes from Governance Committee Committee Meeting on 02-05-25.
- M. Buja seconded the motion.

The board **VOTED** to approve the motion.

D. Review Governance Committee Minutes from 3/5/2025

- N. Reinholt made a motion to approve the minutes from Governance Committee Committee Meeting on 03-05-25.
- T. Overall seconded the motion.

The board **VOTED** to approve the motion.

E. Vote to Approve the CRCS Board Handbook

- M. Buja made a motion to approve the CRCS Board Handbook.
- N. Reinholt seconded the motion.

The board **VOTED** to approve the motion.

F. Vote to Approve of Board Member Documents to be lincluded in Board Handbook (Job Description, Agreement, Open Meeting Law, Pop Quiz)

- N. Reinholt made a motion to approve the Board Member Job Description and the Board Member Agreement as written in the Board Handbook tonight and not postpone to the April Board Meeting.
- T. Overall seconded the motion.

We had discussed these two items at the last board meeting so no need for an initial reading and are ready to be voted on.

The board **VOTED** to approve the motion.

The Open Meeting Law document and the Pop Quiz document are resource documents so there is no need to vote on them but the board discussed that these are documents that need to be reviewed at the beginning of each school year.

G. Executive Session

MRSA 405(6)(B)2 - Entering Executive Session to discuss a matter that may result in an expulsion and review the process.

- N. Reinholt made a motion to enter Executive Session regarding MRSA 405(6)(B)2 to discuss a matter that may result in an expulsion and review the process.
- T. Overall seconded the motion.

The board **VOTED** to approve the motion.

IX. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:04 PM.

Respectfully Submitted,

N. Reinholt

Approve Minutes from the Special Board Meeting on 3/26/25

Section: II. Approve Business Meeting Minutes

Item: B. Approve Minutes from the Special Board Meeting on 3/26/25

Purpose: Approve Minutes

Submitted by:

Related Material: Minutes for Special Board Meeting on March 26, 2025



Community Regional Charter School

Minutes

Special Board Meeting

Date and Time

Wednesday March 26, 2025 at 7:00 PM

Location

48 South Factory Street, Skowhegan, ME 04976

Members of the public are welcome to attend and observe these meetings but must be aware that although the meeting is held in public it is not a public meeting and therefore observers are not permitted to speak during the meeting itself, except during public comment.

Directors Present

C. Hansen, M. Buja, N. Reinholt, T. Overall

Directors Absent

J. Hodgkin, S. Saltzman

Ex Officio Members Present

T. Works

Non Voting Members Present

T. Works

Guests Present

Elizabeth Firnkes

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

N. Reinholt called a meeting of the board of directors of Community Regional Charter School to order on Wednesday Mar 26, 2025 at 6:59 PM.

II. Executive Session

A. Vote to enter into Executive Session pursuant to MRSA 405(6)(E) for an expulsion hearing

- N. Reinholt made a motion to Enter Executive Session to discuss the expulsion of a learner at CRCS pursuant to MRSA 405 (6)(B).
- C. Hansen seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

- N. Reinholt Aye
- S. Saltzman Absent
- C. Hansen Aye
- T. Overall Aye
- M. Buja Aye
- J. Hodgkin Absent
- N. Reinholt made a motion to Vote that the Board adopt a resolution providing that student designated for purposes of confidentiality as Student X be expelled from school indefinitely and authorizing Executive Director and Head of School to provide Student X with a reentry plan specifying the conditions that must be met in order to be readmitted to school.
- M. Buja seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

- N. Reinholt Aye
- M. Buja Aye
- T. Overall Aye
- J. Hodgkin Absent
- C. Hansen Aye
- S. Saltzman Absent

B. Vote To approve a Purchase and Sale Agreement of \$600,000 with Trafton Road Properties

M. Buja made a motion to Vote to approve a purchase and sale agreement of \$600,000 with Trafton Road Properties.

C. Hansen seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

T. Overall Aye

N. Reinholt Aye

J. Hodgkin Absent

C. Hansen Aye

M. Buja Aye

S. Saltzman Absent

III. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:56 PM.

Respectfully Submitted,

T. Works

Maro Presentation

Section: IV. CRCS Academic, Social Emotional and/or Community Highlights

Item: A. Maro Presentation

Purpose: FYI

Submitted by:

Related Material: Maro Letter to Families Spring 2025.pdf

Dear CRCS families.

At CRCS, we understand the critical need to address mental and behavioral health. That is why we are excited to share with you our new grant-funded partnership with Maro, an online tool dedicated to improving youth mental health. We are working with Maro to bridge the gap between identifying mental health concerns and providing timely interventions for our learners. CRCS will be implementing universal screenings for depression, anxiety, suicide risk, and ADHD to our learners ages 7 and up.

The purpose of using Maro's brief, adaptive, 10-minute surveys to assess learner mental health is to identify kids who need help before their symptoms become severe. Sometimes, learners will internalize behaviors, which means they are struggling without anyone knowing. Those learners tend to not get help until their symptoms are very severe.

Survey results will NOT be used to label or diagnose your learner; results will only help our staff understand what might be a next step for your learner if they need extra support.

It's important to note that completion of the survey is voluntary, and we have an opt-out consent policy. However, we encourage all families to consider participating as it supports our community-wide commitment to mental health awareness and early intervention. If you have any questions about Maro or the screening process, please reach out to your child's building principal.

Maro will be sending an email on {{insert date}} with a link to consent. The email will come from Maro (address: no-reply@meetmaro.com) with details about the survey process and a link to a form to opt your child out of the survey/s. Note — if you're unable to find Maro's emails by searching your inbox, you may need to manually look through your spam folder. Often, emails marked as "spam" are filtered out of regular searches. If you choose to opt-out, please ensure that you submit your opt-out consent form at least 24 hours before the first assessment date. The universal assessments will begin on {{date}}.

Here's what Maro brings to our school community:

- 1. **Efficient Mental Health Assessment:** Maro's platform is designed to efficiently assess youth for mental health concerns, enabling timely referrals and interventions.
- 2. **Family Engagement:** The Maro app empowers families with access to parenting resources, mental health content, symptom tracking tools, and direct communication with pediatricians if families so choose.

3. **Streamlined Consent Process:** Maro simplifies the consent process through digital consents and fosters engagement between school and home. You should also expect to see emails from Maro about downloading the family app (that is listed above). We hope that you can take advantage of this resource.

If you have any questions or need further information about Maro, this process, or our efforts to improve learners' mental health and well-being, please reach out to your child's Building Principal (Mrs. Firnkes or Ms. Muzzy) directly. **We appreciate your partnership in creating a supportive environment for our learners.**

In the Service of Learners,

Travis Works

Executive Director

Vote for First Read of Policy: JICH Drug and Alcohol Use by Students

Section: VII. Board Policies for Review and/or Adopting

Item: A. Vote for First Read of Policy: JICH Drug and Alcohol Use by Students

Purpose: Vote

Submitted by:

Related Material: 2025 Draft JICH: Drug and Alcohol Use by Students.pdf

DRUG AND ALCOHOL USE BY STUDENTS

The CRCS Board of Directors and staff support a safe and healthy learning environment for students which is free of the detrimental effects of drugs and alcohol. Accomplishing this goal requires a cooperative effort among school staff, students, parents, law enforcement, and organizations concerned with the use of drugs and alcohol by school-aged youth.

In order to promote the safety, health, and well-being of students, the CRCS Board endorses a three-pronged approach to address the issue of drug and alcohol use: prevention/ education, intervention, and discipline. It is vitally important for the students, parents, staff, and community members to understand that the CRCS Board considers the use of, possession, purchase, sale, and/or trafficking of drugs and alcohol to be an exceptionally serious infraction which may warrant punishment up to and including expulsion. The Executive Director is responsible for developing appropriate administrative procedures, curricula, and programs to implement this policy.

A. Prohibited Conduct

No student enrolled in and attending CRCS shall distribute, dispense, possess, use, or be under the influence of any alcoholic beverage, malt beverage, fortified wine, or other intoxicating liquor. Nor shall a student manufacture, distribute, dispense, possess, use, or be under the influence of any "bath salts," narcotic drug, hallucinogenic drug or mushroom, amphetamine, barbiturate, marijuana, anabolic steroid, any other controlled substance defined in federal and state laws/regulations including all nicotine products such as vapes, pouches and cigarettes and, any look-alike substance or designer drug such as ecstasy, any substance that is represented to be a controlled substance, or other harmful substances used to inebriate such as aerosol sprays. Possession of drug paraphernalia is also prohibited.

These prohibitions apply to any student who is on school property, who is in attendance at school or at any school-sponsored activity, or whose conduct at any time or place directly interferes with the operations, discipline, or general welfare of the school.

This policy does not apply to students taking medications in compliance with CRCS Board Policy JLCD— Administering Medications to Students.

B. Disciplinary Action

Principals may suspend and/or recommend expulsion of middle or high school students who violate any part of this policy, based upon the facts of each case and in accordance with established disciplinary procedures. Principals may conduct a search under reasonable suspicion, including the use of a wand metal detector, in compliance with state laws. Parents and the Executive Director will be notified if a search is conducted and the results of the search.

Below is a listing of the minimum consequences. Students may also be referred to law enforcement authorities for investigation and/or prosecution.

| Behavior | Each Offense | | |
|--|--|--|---|
| Suspected of using alcohol or other drugs at school or school-sponsored events. | and a meeting with the Ex and when appropriate lea not limited to, referral to | sion (in school or out of sch ecutive Director including p rners, to discuss next steps, the board for an expulsion h to Department of Health an | arents, administrators, which may include, but nearing, and referral to |
| Found in possession of alcohol or other drugs at school or school-sponsored events. | Referral to DHHS, especial | ly for young learners | |
| Found using alcohol or other drugs at school or school-sponsored events. | | | |
| Selling or distributing alcohol or other drugs at school or school-sponsored events. | Director including parents discuss next steps, which r for an expulsion hearing, a Department of Health and | 10-day suspension and a me, administrators, and when may include, but not limited and referral to law enforcem Human Services. be additional consequence | appropriate learners, to I to, referral to the board nent, referral to |
| Behavior | 1st Offense | 2nd Offense | 3rd Offense |

| Found in possession of nicotine products at school or school-sponsored events. | 3-day in-school suspension with access to online support. | 5-day out-of- school suspension. | A 10-day out-of-school suspension will be followed by a meeting with the superintendent to discuss the next steps |
|--|---|----------------------------------|---|
| Selling or distribution of nicotine products at school or school-sponsored events. | Immediate 10-day suspension (in school or out of school, to be determined) with a meeting with the Executive Director to which may include, but not limited to, referral to the board for an expulsion hearing, and referral to law enforcement, referral to Department of Health and Human Services. | | |

See JICH-R—Drug and Alcohol Use by Students Administrative Procedure for further details regarding disciplinary procedures.

C. Prevention/Education

CRCS will provide students with appropriate information and activities focused on educating students about drugs and alcohol and preventing their use. Programs shall teach students that the use of drugs and alcohol is wrong and harmful; how to resist peer pressure; and address the legal, social, and health consequences of drug and alcohol abuse.

D. Intervention

CRCS has established a team approach to intervene with students with drug/alcohol problems. Students will be assisted in addressing their drug/alcohol problems and in continuing their educational program. Students and parents will be provided with information and referral, if necessary, to aid them in obtaining assistance from appropriate community organizations. Student records concerning interventions shall be kept confidential as required by state and federal laws. The CRCS Board expects parents and students to work in a positive, cooperative fashion to assist students in achieving sobriety and chemical/drug-free behavior.

E. Policy Communication

The Executive Director shall distribute this policy and appropriate related information to staff, students, and parents on an annual basis through handbooks and/or other means selected by the Executive Director and Principal.

Legal Reference: 21 USC § 812 (Controlled Substances Act)

21 CFR Part 1300.11-15

Pub.L.No. 101-226 (Drug-Free Schools and Communities Act Amendments of 1989)

17-A MRSA § 1101

22 MRSA §§ 2390-2394

42 USC § 290dd-2

42 CFR § 2.1 et seq.

20-A MRSA §§ 1001(9); 4008

Cross Reference: GBEC – Drug-Free Workplace

JICH-R – Drug and Alcohol Use by Students Administrative Procedure

JICIA – Weapons, Violence and School Safety

JKD – Suspension of Students

JKE – Expulsion of Students

JLCD – Administering Medication to Students

JRA – Student Records

Adopted: 8/6/2014

Revised: 5/13/2024

Vote to Approve FY26 Budget

Section: VIII. Items to Be Voted Upon: Item: A. Vote to Approve FY26 Budget

Purpose: Vote

Submitted by:

Related Material: CRCS FY26 Budget Draft .xlsx

CRCS Proposed FY26 Budget by Category.pdf

Notice

The following file is attached to this PDF. You will need to open this packet in an application that supports attachments to pdf files, e.g. <u>Adobe Reader</u>:

CRCS FY26 Budget Draft .xlsx

| CRCS Proposed Budget FY26 by Category | | | | | | | |
|---------------------------------------|---------------------------------|------------------------|-------------------------|----------------------------------|-------------------------------------|--|--|
| | FY26 Percentage of Budget | Current Budget FY25 | Proposed Budget FY26 | Dollars Increase-Decr ease | Percentage Increase-Decr ease | Notes | |
| Regular instruction | 37.87% | 2,043,890.36 | 2,218,103.49 | 174,213.13 | 8.52% | 1 additional Facilitator & 1 additional Ed tech III position, Facilitator base salary increases, State mandatory hourly support personnel increase, 10% health insurance increase | |
| Special Education | 14.55% | 740,313.64 | 852,058.39 | 111,744.75 | 15.09% | 1 additional Facilitator position. Facilitator base salary increases, Ed Tech SPED percentage increase of time. State mandatory hourly support personnel increase, 10% health insurance increase | |
| Student and Staff support | 2.15% | 180,043.65 | 126,044.32 | -53,999.33 | -29.99% | remove Title I guidance position. Use for Title I facilitator instead | |
| System Administration | 11.40% | 644,034.84 | 667,842.89 | 23,808.05 | 3.70% | | |
| School Administration | 6.38% | 340,202.36 | 373,518.79 | 33,316.43 | 9.79% | | |
| Facilities | 9.78% | 584,756.34 | 572,672.64 | -12,083.70 | -2.07% | Decrease in property insurance -10,000, remove Cintas contract -10,000 | |
| Transportation | 6.85% | 380,000.00 | 401,340.00 | 21,340.00 | 5.62% | New Bussing Contract | |
| Food Service | 5.44% | 288,746.47 | 318,851.18 | 30,104.71 | 10.43% | Increased based on actual Meal Costs and Participation | |
| Debt Service | 5.57% | 289,438.28 | 326,470.74 | 37,032.46 | 12.79% | Added Teqlease loan | |
| Totals | 100.00% | 5,491,425.94 | 5,856,902.44 | 365,476.50 | 6.66% | | |

| CRCS Proposed Salaries & Benefits Budget | | | | | | |
|--|----------------------|------------------------|-------------------------|----------------------------------|-------------------------------------|--|
| | Percentage of Budget | Current Budget FY25 | Proposed Budget FY26 | Dollars Increase-Decr ease | Percentage Increase-Decr ease | |
| Salaries | 49.64% | 2,686,175.13 | 2907537.67 | 224 262 54 | 9 240/ | Salary adjustments for Facilitators and support employees, 3 additional positions |
| MainePers | 49.64 % | | | 221,362.54 18,452.90 | | · |
| Taxes & Benefits | 3.11% | , | | 6,027.08 | | |
| Health Insurance | 8.00% | 429,900.00 | 468525 | 38,625.00 | 8.98% | |
| Total Salaries& Benefits | 65.49% | 3,551,042.24 | 3,835,509.76 | 284,467.52 | 27.77% | |

Approve Academic Excellence Committee Meeting Minutes from 4/1/25

Section: IX. Academic Excellence Committee

Item: A. Approve Academic Excellence Committee Meeting Minutes from 4/1/25

Purpose: Approve Minutes

Submitted by:

Related Material: Minutes for Academic Excellence Committee meeting on April 1, 2025



Community Regional Charter School

Minutes

Academic Excellence Committee meeting

Date and Time

Tuesday April 1, 2025 at 9:00 AM

Members of the public are welcome to attend and observe these meetings but must be aware that although the meeting is held in public it is not a public meeting and therefore observers are not permitted to speak during the meeting itself, except during public comment.

Committee Members Present

M. Buja (remote), T. Overall (remote)

Committee Members Absent

None

Guests Present

A. Savage (remote), N. Reinholt (remote), S. Muzzy (remote), T. Works (remote)

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

M. Buja called a meeting of the Academic Excellence Committee Committee of Community Regional Charter School to order on Tuesday Apr 1, 2025 at 9:05 AM.

II. Academic Excellence Committee

A. Set future meeting date

Testing staring mid April and going until the end of May

Updates on: Enrollment/Attendance

Tuesday, June 10th @ 9:00am

Calendar invite has been sent out.

B. Update on the Side-by-Side Performance Framework Document - CRCS Short Term Goals

Attendance (see below)

Chronic Absenteeism updates (see below)

Retention for Enrollment:

3 learners not returning from CCA

DA - 97% commitment to re-enroll

OA - Finalizing the numbers on re-enrollment

C. Update on Attendance

Sickness is hopefully over, which negatively impacts attendance.

Chronic Absenteeism Update:

CCA: N/A DA: 24% OA: N/A

Average Daily Attendance as of 4/1/25

CCA: 88% DA: 90% OA: 84%

Attendance audits at Dimensions went out and parents were upset and Susan shared some of the responses.

Next event: May 1st at DA - Free Spaghetti Dinner

Adults/Kids kickball

Book Fair

Free Family Photos

D. Update on Enrollment

For FY26:

CCA: Trying to get to 50 learners total DA: 184 at next year (accepting K and 5)

OA: OA is still finalizing Intent to Re-Enroll forms.

364 for FY26 currently

- 16 more PreK Kids
- Only 136 for next at OA, so they need to enroll about 40 learners

E. Review policy: JICH - DRUG AND ALCOHOL USE BY STUDENTS

Reviewed proposed policy changes to JICH.

Committee agreed on firm and consistent consequences.

Comments were made and attached to draft policy document for Governance Committee to consider.

Additional consequences for distribution and selling was something the committee felt was important.

III. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 10:22 AM.

Respectfully Submitted,

T. Works

Documents used during the meeting

None

Approve Finance and Facilities Committee Meeting Minutes from 3/19/25

Section: X. Finance & Facilities

Item: A. Approve Finance and Facilities Committee Meeting Minutes from

3/19/25

Purpose: Approve Minutes

Submitted by:

Related Material: Minutes for Finance and Facilities Committee Meeting on March 19, 2025



Community Regional Charter School

Minutes

Finance and Facilities Committee Meeting

Date and Time

Wednesday March 19, 2025 at 6:00 PM

Members of the public are welcome to attend and observe these meetings but must be aware that although the meeting is held in public it is not a public meeting and therefore observers are not permitted to speak during the meeting itself, except during public comment.

Committee Members Present

S. Saltzman (remote)

Committee Members Absent

C. Hansen

Guests Present

J. Alves (remote), K. Canning (remote), T. Works

I. Opening Items

- A. Call the Meeting to Order
- **B.** Record Attendance
- II. Finance

A.

Review monthly financials

Jill shared the monthly financials:

Performance Report: 46 days of cash on hand

Debt to asset ratio: 50%

Balance Sheet:

Long term debt is about \$32,000 more this year due to teq lease to cover the MLTI grant and also the MLTI laptop financing.

Budget vs. Actual:

Jill highlighted the areas that we are "over" at this point in the year. The overall shows \$290,000 to the positive.

We had a refund of about \$30,000 for insurance policy.

Cash Comparison

We have more cash now than we did at the beginning of the year. It changes from month to month but we are reimbursing and drawing down money as quickly and timely as possible.

B. Draft FY26 Budget

Stephanie asked about increases in the budget.

Jill shared that we took last year's budget and the biggest changes were the salaries.

Stephanie asked why the salaries of some employees looked like they went down. Jill shared that the sheet that was being viewed showed those employees who are "split" between regular and special education and the ratio changed from the previous year.

Total budget has increased between FY25 and FY26: \$450,000 and \$300,000 of that is due to salary increases. Between Title grants, school nutrition, and carryover will cover the difference.

Discussion around salary increases.

C. Consolidation Update

Update on new property located on Trafton Road.

In talks with broker on the potential of property located in Waterville: Map 11, Lot 30.

It is owned by Trafton Properties and would need water and phase 3 power pulled to the site, which is about 1 mile.

Working with the broker on a possible offer. Daily meetings the past 4 days with Highmark, Raymond James, Trafton Properties, and brokers.

III. Facilities

A. Update on facilities across the district

New window at Overman due to breakage.

Heating zones added to 2nd floor of Overman is cost prohibitive at this point.

IV. Closing Items

A. Approve Minutes

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:05 PM.

Respectfully Submitted,

T. Works

Documents used during the meeting

None

Coversheet

Approve Governance Committee Meeting Minutes from 4/9/25

Section: XI. Governance Committee

Item: A. Approve Governance Committee Meeting Minutes from 4/9/25

Purpose: Approve Minutes

Submitted by:

Related Material: Minutes for Governance Committee Committee Meeting on April 9, 2025



Community Regional Charter School

Minutes

Governance Committee Committee Meeting

Date and Time

Wednesday April 9, 2025 at 10:00 AM

Location

CRCS Central Office

Committee Members Present

N. Reinholt (remote)

Committee Members Absent

T. Overall

Guests Present

T. Works

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

N. Reinholt called a meeting of the Governance Committee Committee of Community Regional Charter School to order on Wednesday Apr 9, 2025 at 10:02 AM.

II. Governance Committee

A.

Follow up on Quarterly Board Member Trainings

Travis will reach out to Amy to find out the status of Board Member trainings.

III. Existing Policies

A. Revise Policy JICH -Drug and Alcohol Use by Students

Reviewed input from Academic Excellence Committe regarding Policy JICH - Drug and Alchohol Use by Students.

Clarifying inside and outside suspension and making sure that inside suspension is not in a public space and they are truly isolated.

Revised language to include meeting with Executive Director to include parents, administration, and when appropriate the learners.

Language changed for nicotine possession and 3rd offense. Possession by itself doesn't meet the threshhold for expulsion by itself.

Edits were finalized to move to the Board Meeting next week for a 1st Read.

IV. Closing Items

A. Agenda Items for Next Month

Discuss moving meetings outside the school day. We will set the meeting for Wednesday, May 7th at 9:00am and any adjustments will be determined in advance.

Polices to be reviewed at the next meeting and subsequent meetings. This is the following list and should be updated each month with status (moving to first read, second read, and deletion):

AD ADAA EEAEAA EEAEAA-R

GA - Discuss at May Governance GBB - Discuss at May Governance GBEA - Discuss at May Governance GBEAA - Discuss at May Governance GCSA-R - Discuss at May Governance GCSA - Discuss at May Governance GCI - Discuss at May Governance

IHABC

IHBG

IHBGA

IHCDA

IJNDA

IJNDB

IKE

ILA

JFC

JIH

JIH-R

JJIF

JJIF-E

No dates but should look at:

JLDBG

JRA

JRA-R

JRA-E

KBF

KCD

Ashlee will look at the last review dates and the oldest ones are the priorities by chunks.

Summer work should include cleaning up the policy tracking document and adding a formula for reviewing.

B. Approve minutes from today's meeting

C. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 11:18 AM.

Respectfully Submitted,

T. Works

Coversheet

Review Form 990

Section: XII. Other Business: Item: A. Review Form 990

Purpose: FYI

Submitted by:

Related Material: CommunityRegionalCharterSchool_990 Draft.pdf

990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2023

Open to Public

Department of the Treasury

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information. Inspection 7/1/2023 6/30/2024 For the 2023 calendar year, or tax year beginning and ending D Employer identification number Check if applicable: C Name of organization Community Regional Charter School Address change Number and street (or P.O. box if mail is not delivered to street address) Room/suite 27-5068946 Name change 48 So. Factory St. E Telephone number Initial return City or town State ZIP code (207) 474-8740 ME 04976 Skowhegan Final return/terminated Foreign country name Foreign province/state/county Foreign postal code Gross receipts 5.523.646 Amended return F Name and address of principal officer: Application pending H(a) Is this a group return for subordinates? Yes X No Travis Works 48 South Factory Street, Skowhegan, ME 04976 H(b) Are all subordinates included? If "No," attach a list. See instructions X 501(c)(3) Tax-exempt status: 501(c) (insert no.) 4947(a)(1) or 527 Website: www.crcsme.org H(c) Group exemption number Other Х L Year of formation: Form of organization: Corporation Trust Association M State of legal domicile: School ME Part I Briefly describe the organization's mission or most significant activities: Our mission: Community-Centered, Activities & Governance **Uncompromisingly Learner Focused** if the organization discontinued its operations or disposed of more than 25% of its net assets. 2 Check this box Number of voting members of the governing body (Part VI, line 1a). 3 Number of independent voting members of the governing body (Part VI, line 1b) 6 Total number of individuals employed in calendar year 2023 (Part V, line 2a). 5 100 6 Total number of volunteers (estimate if necessary) . . . Total unrelated business revenue from Part VIII, column (C), line 12 7a 0 Net unrelated business taxable income from Form 990-T, Part I, line 11 **Prior Year Current Year** 4,832,476 Contributions and grants (Part VIII, line 1h) . . . 5,271,196 9 Program service revenue (Part VIII, line 2g) 14.574 206.134 Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . 10 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 87.693 11 46.316 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12). 12 4.934.743 5,523,646 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 14 Benefits paid to or for members (Part IX, column (A), line 4) . . . 0 0 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) . . . 15 3,179,810 3,273,245 Professional fundraising fees (Part IX, column (A), line 11e) 16a Total fundraising expenses (Part IX, column (D), line 25) Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 2,071,316 17 1,824,153 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25). 18 5,003,963 5,344,561 Revenue less expenses. Subtract line 18 from line 12 19 -69.220 179.085 Beginning of Current Year End of Year Balances Total assets (Part X, line 16). 5,415,215 20 5,520,856 21 Total liabilities (Part X, line 26) 3,135,698 3,062,254 22 Net assets or fund balances. Subtract line 21 from line 20 2,279,517 2,458,602 Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. Sign Signature of officer Here Travis Works **Executive Director** Type or print name and title Print/Type preparer's name Preparer's signature Check Paid Danielle N O'Neill 4/16/2025 self-employed P02481791 Danielle N O'Neill **Preparer** RHR Smith & Company, CPA's 04-3383155 Firm's name Firm's EIN **Use Only** 3 Old Orchard Road, Buxton, ME 04093 Phone no. (207) 929-4606 Firm's address

May the IRS discuss this return with the preparer shown above? See instructions

X Yes

| Form 9 | 90 (2023) Community Regional Charter School | 27-5068946 Page 2 |
|--------|--|--------------------------|
| Pa | 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 Community Regional Charter School is to create a safe, respectful, nurturing | |
| | and active learning community where every child is given the opportunity to thrive academically, to be accepted, to celebrate accomplishments and to develop a lifetime love | |
| | of learning. | |
| 2 | Did the organization undertake any significant program services during the year which were not listed on | |
| | the prior Form 990 or 990-EZ? | Yes X No |
| _ | If "Yes," describe these new services on Schedule O. | |
| 3 | Did the organization cease conducting, or make significant changes in how it conducts, any program services? | Yes X No |
| | If "Yes," describe these changes on Schedule O. | Tes 🔥 No |
| 4 | Describe the organization's program service accomplishments for each of its three largest program service | ces, as measured by |
| | expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and | • |
| | the total expenses, and revenue, if any, for each program service reported. | |
| | (O O O O | Δ . |
| 4a | (Code:) (Expenses \$ 3,493,051 including grants of \$) (Reverged CRCS's academic program is based on the Common Core State Standards. These standards provide a | enue \$) |
| | consistent clear understanding of Maine's educational goals and what learners are expected to | |
| | learn. The standards are designed to be robust and relevant to the real world, reflecting the | |
| | knowledge and skills that are needed for success in college and careers. The instructional design | |
| | of the school is based on meeting proficiency levels within language arts and math and on | |
| | integrated projects for other subject areas. | |
| | | |
| | | |
| | | |
| | | |
| 4b | (Code:) (Expenses \$including grants of \$) (Reve | enue \$) |
| | | |
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| | | |
| 4c | (Code:) (Expenses \$ including grants of \$) (Reve | enue \$) |
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| | | |
| | | |
| | | |
| | | |
| | | |
| 4d | Other program services (Describe on Schedule O.) | |
| 40 | (Expenses \$ 0 including grants of \$ 0) (Revenue \$ | 0) |
| 4e | Total program service expenses 3,493,051 | |

Form 990 (2023) Community Regional Charter School

27-5068946

Page 3

| Part | IV Checklist of Required Schedules | | | <u> </u> |
|------|--|------|-----|------------|
| | | | 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 | Χ | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? See instructions | 2 | | Х |
| 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 | | Х |
| 4 | Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) | | | |
| | election in effect during the tax year? If "Yes," complete Schedule C, Part II | 4 | | Х |
| 5 | Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues. | | | |
| | assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III | 5 | | Х |
| 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 | | Х |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, | Ť | | |
| • | the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> | 7 | | Х |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," | | | |
| o | complete Schedule D, Part III | 8 | | Х |
| 9 | Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a | H | | ^ |
| 9 | custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt | | | |
| | negotiation services? If "Yes," complete Schedule D, Part IV | | | v |
| 40 | | 9 | | Х |
| 10 | Did the organization, directly or through a related organization, hold assets in donor-restricted endowments | 40 | | v |
| 44 | or in quasi-endowments? If "Yes," complete Schedule D, Part V | 10 | | Х |
| 11 | If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, | | | |
| | VII, VIII, IX, or X, as applicable. | | | |
| а | Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete | 44- | V | |
| | Schedule D, Part VI | 11a | Χ | |
| D | Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more | 441 | | \ <u>\</u> |
| _ | of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII | 11b | | Х |
| C | Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII | 444 | | v |
| | | 11c | | Х |
| u | 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 | 444 | | v |
| _ | | 11d | ~ | Х |
| | Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> | 11e | Χ | |
| f | Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses | 445 | V | |
| 40- | the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X. | 11f | Χ | |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete</i> | 40- | V | |
| L | Schedule D, Parts XI and XII | 12a | Χ | |
| D | Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," | 401 | | \ <u>\</u> |
| 40 | and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional | 12b | V | Х |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | Χ | V |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? | 14a | | Х |
| D | 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 | 446 | | V |
| 45 | foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV | 14b | | Х |
| 15 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV. | 15 | | V |
| 40 | | 15 | | Х |
| 16 | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other | 46 | | v |
| 47 | assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV | 16 | | Х |
| 17 | Did the organization report a total of more than \$15,000 of expenses for professional fundraising services | 4- | | V |
| 40 | on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions. | 17 | | Χ |
| 18 | Did the organization report more than \$15,000 total of fundraising event gross income and contributions on | 40 | | |
| 40 | Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | | Х |
| 19 | Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? | 4. | | |
| 00 | If "Yes," complete Schedule G, Part III | 19 | | X |
| | Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> | 20a | | Х |
| | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | | - |
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II. | 21 | | V |
| | aomestic government on Part IX. Column (A). line 17 il 17es. Comblete Schedule I. Parts Land II | 1 Z1 | | ιX |

Form 990 (2023) Community Regional Charter School 27-5068946 Page **4**

| Par | 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 | | Х |
| 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 | | | \ \ \ |
| 04- | 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 |
| | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | <u> </u> |
| 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 | | ├─ |
| | 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 | 25- | | \ \ |
| L- | transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I | 25a | | X |
| D | 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 | 256 | | _ |
| 26 | Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current | 25b | | X |
| 26 | or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| | controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II | 26 | | Х |
| 27 | Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key | 20 | | ^- |
| 21 | employee, creator or founder, substantial contributor or employee thereof, a grant selection committee | | | |
| | member, or to a 35% controlled entity (including an employee thereof) or family member of any of these | | | |
| | persons? If "Yes," complete Schedule L, Part III. | 27 | | Х |
| 28 | Was the organization a party to a business transaction with one of the following parties? (See the Schedule | | | |
| _0 | L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions). | | | |
| а | A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i> | | | |
| - | "Yes," complete Schedule L, Part IV | 28a | Х | |
| b | A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV | 28b | | |
| 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 | Х | |
| 29 | Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M | 29 | | Х |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified | | | |
| | conservation contributions? If "Yes," complete Schedule M | 30 | | Х |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I. | 31 | | Χ |
| 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 | | Х |
| 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 | | Х |
| 34 | Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, | | | |
| | III, or IV, and Part V, line 1 | 34 | | Χ |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled | | | |
| | entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 | 35b | | <u> </u> |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related | | | |
| | organization? If "Yes," complete Schedule R, Part V, line 2 | 36 | | Х |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization | | | |
| | and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI | 37 | | X |
| 38 | Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and | | | 1 |
| | 19? Note: All Form 990 filers are required to complete Schedule O | 38 | Χ | <u> </u> |
| Par | Statements Regarding Other IRS Filings and Tax Compliance | | | _ |
| | Check if Schedule O contains a response or note to any line in this Part V | | | ட |
| | u t | | Yes | No |
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | | | |
| b | Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable | | | |
| С | Did the organization comply with backup withholding rules for reportable payments to vendors and | | | |
| | reportable gaming (gambling) winnings to prize winners? | 1c | Χ | 1 |

| | 90 (2023) Community Regional Charter School 27-506 | 8946 | P | age 5 |
|---------|--|------|-----|--------------|
| Part | 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 100 | | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | Χ | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | 3a | | Χ |
| b | If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, | | | |
| | a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 4a | | Χ |
| b | If "Yes," enter the name of the foreign country | | | |
| | See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | Χ |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | Χ |
| С | If "Yes" to line 5a or 5b, did the organization file Form 8886-T? | 5c | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the | | | |
| | organization solicit any contributions that were not tax deductible as charitable contributions? | 6a | | Χ |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or | | | |
| | gifts were not tax deductible? | 6b | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | | |
| а | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods | | | |
| | and services provided to the payor? | 7a | | Χ |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | |
| С | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was | | | |
| | required to file Form 8282? | 7c | | Х |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | | | |
| е | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | Χ |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | Χ |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | |
| 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? | 8 | | |
| 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 | | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | | |
| 11 | Section 501(c)(12) organizations. Enter: | | | |
| а | Gross income from members or shareholders | | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources | | | |
| | against amounts due or received from them.) | | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | 10 | | |
| а | Is the organization licensed to issue qualified health plans in more than one state? | 13a | | |
| | Note: See the instructions for additional information the organization must report on Schedule O. | | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which | | | |
| | the organization is licensed to issue qualified health plans | - | | |
| C | Enter the amount of reserves on hand | 44 | | V |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | 14a | | Х |
| b 15 | If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i> | 14b | | |
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or | | | V |
| | excess parachute payment(s) during the year? | 15 | | Х |
| | If "Yes," see the instructions and file Form 4720, Schedule N. | | | |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? | 16 | | Χ |
| | 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 | | L_ |
| | If "Yes," complete Form 6069. | | | |

Form 990 (2023) Community Regional Charter School 27-5068946 Page 6 Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No Part VI response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Section A. Governing Body and Management No Enter the number of voting members of the governing body at the end of the tax year . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. Enter the number of voting members included on line 1a, above, who are independent 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with 2 Χ 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? . . . Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?. 4 4 Did the organization become aware during the year of a significant diversion of the organization's assets? . 5 5 6 6 Did the organization have members, stockholders, or other persons who had the power to elect or appoint Χ 7a Are any governance decisions of the organization reserved to (or subject to approval by) members, Х 7b 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a 8b Χ at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9 Χ Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code. No Did the organization have local chapters, branches, or affiliates? 10a Χ 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 Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13...... 12a b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," 12c 13 13 14 Χ 14 Did the process for determining compensation of the following persons include a review and approval by 15 independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a Х 15b Χ If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. Did the organization invest in contribute assets to, or participate in a joint venture or similar arrangement 16a Χ 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 16b Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed 17 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Other (explain on Schedule O) Own website Another's website X Upon request 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. State the name, address, and telephone number of the person who possesses the organization's books and records 20 Travis Works

48 South Factory Street, Skowhegan, ME 04976

Form 990 (2023) Community Regional Charter School 27-5068946 Page **7**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

| | | | | (| C) | | | | | |
|-------------------------------|-------------------------|-------------|-----------------------|---------|--------------|------------------------------|--------|----------------------------|---------------------------|---|
| (A) | (5) | (-1 | 4 | | sition | | | (5) | (E) | (E) |
| (A) Name and title | (B) Average | | | | | e than o i is both | | (D) Reportable | (E) Reportable | (F) Estimated amount |
| | hours per week | | | | | or/truste | ee) | compensation from the | compensation from related | of other |
| | (list any | or director | Institutional trustee | Officer | Key employee | High emp | Former | organization (W-2/ | organizations (W-2/ | compensation from the |
| | hours for related | irect | | ĕ | em | est | БĒ | 1099-MISC/ 1099-NEC) | 1099-MISC/ 1099-NEC) | organization and related organizations |
| | organizations | ğ | na. | | oloy | com | | 1039-1420) | 1039-NEC) | related organizations |
| | below dotted line) | | trus | | e | pen | | | | |
| | 4 | | e e | | | Highest compensated employee | | | | |
| (1) Nicole Reinholt | 2.00 | | | | | | | | | |
| President | 0.0 | | | Х | | | | 0 | | |
| (2) Theresa Overall | 1.00 | -1 | | | | | | | | |
| Secretary | 0.00 | | | Х | | | | 0 | | |
| (3) Stephanie Saultzman | 1.00 | | | | | | | | | |
| Treasurer | 0.00 | _ | | Х | <u> </u> | | | 0 | | |
| (4) Michael Buja | 1.00 | | | | | | | | | |
| Director | 0.00 | _ | | | - | | | 0 | | |
| (5) Charlie-Marie Hansen | 1.00 | -1 | | | | | | _ | | |
| Director (2) | 0.00 | _ | | | | | | 0 | | |
| (6) James Hodgkin Director | 1.00 0.00 | -1 | | | | | | 0 | | |
| (7) | 0.00 |) ^ | | | <u> </u> | | | U | | |
| | | - | | | | | | | | |
| (8) | | | | | | | | | | |
| (9) | | =- | | | | | | | | |
| (10) | | | | | | | | | | |
| (11) | | =- | | | | | | | | |
| (12) | | - | | | | | | | | |
| (13) | | _ | | | | | | | | |
| (14) | | - | | | | | | | | |

Form **990** (2023)

Form 990 (2023) Community Regional Charter School 27-5068946 Page 8 Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued) Position (B) (do not check more than one (A) (D) Name and title Reportable Reportable Estimated amount Average box, unless person is both an hours officer and a director/trustee) compensation compensation of other from related per week from the compensation Highest compensated Institutional trustee employee Individual trustee Key employee organization (W-2/ organizations (W-2/ (list any from the 1099-MISC/ 1099-MISC/ hours for organization and 1099-NEC) related 1099-NEC) related organizations organizations below dotted line) (15) (16) (18)(19) (21)(22) (23) (24) (25) 0 0 0 Total from continuation sheets to Part VII, Section A 0 0 0 Total (add lines 1b and 1c) Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0 Yes No Did the organization list any former officer, director, trustee, key employee, or highest compensated 3 Χ For any individual listed on line 1a is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such 4 Х Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person Section B. Independent Contractors Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year. Name and business address Description of services Compensation Polands Bus Service P.O. Box 3136 Skowhegan, ME 04976 Busing 0 0 0 0

Form **990** (2023)

Total number of independent contractors (including but not limited to those listed above) who received

more than \$100,000 of compensation from the organization

Part VIII

Community Regional Charter School

Statement of Revenue

27-5068946

Page 9

| | | Check if Schedule O contains a response or note to any line | e in this Part VIII | | | |
|--|----------------------------------|---|--|--|--------------------------------------|--|
| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512–514 |
| Contributions, Gifts, Grants and Other Similar Amounts | 1a b c d e f | Federated campaigns | 0 0 0 0 96 0 | | 3 | sections 512-514 |
| O 6 | h | Total. Add lines 1a–1f | 5,271,196 | | | |
| Program Service Revenue | 2a b c d e f g | Financial Service School Lunch Student Activities Tech Fees All other program service revenue . Total. Add lines 2a–2f . | 205,140 249 745 0 0 206,134 | 205,140 249 745 | | |
| | 3 4 5 6a b | Investment income (including dividends, interest, and other similar amounts) | 00000 | | | |
| | c d 7a | Rental income or (loss) Net rental income or (loss) Gross amount from sales of assets 6c 0 (i) Securities (ii) Other | 0 0 | | | |
| Revenue | b c | other than inventory Less: cost or other basis and sales expenses Gain or (loss) | 0 0 | | | |
| Other | d 8a | Net gain or (loss) | 0 | | | |
| | b | Less: direct expenses | 0 0 | | | |
| | 10a | Net income or (loss) from gaming activities | 0 0 | | | |
| Miscellaneous Revenue | 11a b | Business Code | 0 | | | |
| Miscel Rev | | All other revenue | 46,316 46,316 5.523,646 | 46,316 | | 0 |
| | 14 | | i 0.020.040 | ZJZ.4JU | | |

Community Regional Charter School

27-5068946

Page 10

Part IX Statement of Functional Expenses Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A). Check if Schedule O contains a response or note to any line in this Part IX. (C) (D) (B) Do not include amounts reported on lines 6b, 7b, Total expenses Program service Management and Fundraising 8b, 9b, and 10b of Part VIII. general expenses expenses expenses 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 Benefits paid to or for members 0 5 Compensation of current officers, directors, trustees, and key employees 0 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 1.879.318 2.477.649 598.331 7 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions). . . Other employee benefits 9 795.596 572,053 223.543 10 Fees for services (nonemployees): 11 а 27,009 27,009 b 4,700 С Accounting Lobbying d 0 Professional fundraising services. See Part IV, line 17. . . . е 0 f Investment management fees Other. (If line 11g amount exceeds 10% of line 25, column g (A), amount, list line 11g expenses on Schedule O.). . . 160,298 108,441 51,857 12 Advertising and promotion 479,541 310,823 168,718 13 Office expenses 14 Information technology 0 0 15 100,177 100,177 16 Occupancy 17 5,399 5,354 18 Payments of travel or entertainment expenses for any federal, state, or local public officials 19 Conferences, conventions, and meetings. 0 20 157.441 157.441 Interest Payments to affiliates 0 21 22 Depreciation, depletion, and amortization. 235,422 235,422 23 73,294 73,294 Other expenses. Itemize expenses not covered 24 above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.) Food Service 268,855 268,855 а b Busing Cost 258,553 258,553 Repairs and Maintenance 45,099 48,015 2,916 d Professional Development 50,701 47,714 2,987 201,911 39,024 162,887 **e** All other expenses Total functional expenses. Add lines 1 through 24e 5,344,561 3,493,051 1,851,510 25 26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here following SOP 98-2 (ASC 958-720)

Form **990** (2023)

Community Regional Charter School

27-5068946

Page **11**

| Part 2 | Balance Sheet Check if Schedule O contains a response or note to any line in this Part X. | | | |
|--|---|-----------------------|-----|-------------------------|
| | Check if Schedule O contains a response or note to any line in this Part X. | (A) Beginning of year | | (B) End of year |
| 1 | Cash—non-interest-bearing | 415,052 | 1 | 606,629 |
| 2 | Savings and temporary cash investments | 0 | 2 | |
| 3 | Pledges and grants receivable, net | 67,195 | 3 | 68,316 |
| 4 | Accounts receivable, net | 4,211 | 4 | 21 |
| 5 | Loans and other receivables from any current or former officer, director, | | | |
| | trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| | controlled entity or family member of any of these persons | _0 | 5 | |
| 6 | Loans and other receivables from other disqualified persons (as defined | | | |
| _ | under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | 0 | 6 | |
| | Notes and loans receivable, net | 0 | 7 | C |
| 8 8 | Inventories for sale or use | 0 | 8 | |
| 9 | Prepaid expenses and deferred charges | 64,530 | 9 | 59,188 |
| 10 | a Land, buildings, and equipment: cost or | | | |
| | other basis. Complete Part VI of Schedule D 10a 6,103,721 | | | |
| | b Less: accumulated depreciation 10b 1,317,219 | 4,864,027 | 10c | 4,786,502 |
| 11 | Investments—publicly traded securities | 0 | 11 | C |
| 12 | Investments—other securities. See Part IV, line 11 | 0 | 12 | C |
| 13 | Investments—program-related. See Part IV, line 11 | 0 | 13 | (|
| 14 | Intangible assets | 0 | 14 | (|
| 15 | Other assets. See Part IV, line 11 | 200 | 15 | 200 |
| 16 | | 5,415,215 | 16 | 5,520,856 |
| 17 | | 401,512 | 17 | 380,913 |
| 18 | Grants payable | 0 | 18 | |
| 19 | Deferred revenue | 0 | 19 | |
| 20 | Tax-exempt bond liabilities | 0 | 20 | |
| 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | 0 | 21 | |
| 3 22 | Loans and other payables to any current or former officer, director, | | | |
| = | trustee, key employee, creator or founder, substantial contributor, or 35% | | | |
| | controlled entity or family member of any of these persons | 0 | 22 | |
| 23 ^ت | Secured mortgages and notes payable to unrelated third parties | 2,734,186 | 23 | 2,681,341 |
| 24 | Unsecured notes and loans payable to unrelated third parties | 0 | 24 | C |
| 25 | Other liabilities (including federal income tax, payables to related third | | | |
| | parties, and other liabilities not included on lines 17–24). Complete | | | |
| | Part X of Schedule D | 0 | 25 | C |
| 26 | Total liabilities. Add lines 17 through 25 | 3,135,698 | 26 | 3,062,254 |
| 3 | Organizations that follow FASB ASC 958, check here X | | | |
| ≦ | and complete lines 27, 28, 32, and 33. | | | |
| 27 | Net assets without donor restrictions | 2,279,517 | 27 | 2,458,602 |
| 28 | Net assets with donor restrictions | 0 | | |
| <u> </u> | Organizations that do not follow FASB ASC 958, check here | | | |
| | and complete lines 29 through 33. | | | |
| 5 29 | | 0 | 29 | |
| 30 | | 0 | | |
| 2 31 | Retained earnings, endowment, accumulated income, or other funds | 0 | | |
| Net Assets of Fund Balances 25 28 29 31 32 33 33 33 33 33 33 33 33 33 33 33 33 | | 2,279,517 | 32 | 2,458,602 |
| Ž 33 | Total liabilities and net assets/fund balances | 5,415,215 | | 5,520,856 |
| | | -, -, - | | Form 990 (2023) |

| Form 9 | 990 (2023) Community Regional Charter School | 27-5 | 068946 | Pag | e 12 |
|--------|---|------|--------|--------|-------------|
| Part | | | | | |
| | Check if Schedule O contains a response or note to any line in this Part XI | | | . [| |
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | | 5,523 | ,646 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | | 5,344 | |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | | 179 | ,085 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | | 2,279 | |
| 5 | Net unrealized gains (losses) on investments | 5 | | | • |
| 6 | Donated services and use of facilities | 6 | | | |
| 7 | Investment expenses | 7 | | | |
| 8 | | 8 | | | |
| 9 | Other changes in net assets or fund balances (explain on Schedule O) | 9 | | | |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, | | | | |
| | | 10 | | 2,458 | .602 |
| Part | | 7 | | , | , |
| | Check if Schedule O contains a response or note to any line in this Part XII. | | | . [| |
| | | | | Yes | No |
| 1 | Accounting method used to prepare the Form 990: Cash X Accrual Other | | | | |
| - | If the organization changed its method of accounting from a prior year or checked "Other," explain on | | | | |
| | Schedule O. | | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | | 2a | | Х |
| | 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 | | | | |
| | | | O.L. | V | |
| 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 basis, consolidated basis, or both. | | | | |
| | X Separate basis | | | | |
| С | If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of | | | | |
| | the audit, review, or compilation of its financial statements and selection of an independent accountant? | | 2c | Χ | |
| | If the organization changed either its oversight process or selection process during the tax year, explain on | | | | |
| | Schedule 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 | Χ | |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the | | | \Box | |
| | required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits | | 3b | Χ | |

SCHEDULE A (Form 990)

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

2023

2023Open to Public

Department of the Treasury Internal Revenue Service

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

Inspection

| Name | of th | ne organization | | | | | Employer identification | number | |
|------|---------------|--|--|---|-----------------------------|---------------------------------------|--|---|---|
| Com | mur | nity Regional Charter School | | | | | 27-50 | 68946 | |
| Par | t I | Reason for Public Char | ity Status. (All or | ganizations must co | mplete t | his part.) | See instructions. | | |
| The | orga | anization is not a private foundat | ion because it is: (F | or lines 1 through 12, o | check only | one box. |) | | |
| 1 | | A church, convention of church | es, or association o | f churches described in | n section | 170(b)(1) | (A)(i). | | |
| 2 | Χ | A school described in section 1 | 170(b)(1)(A)(ii). (Atta | ach Schedule E (Form | 990).) | | A | | |
| 3 | П | A hospital or a cooperative hos | pital service organiz | zation described in sec | tion 170(I | b)(1)(A)(iii | i). | | |
| 4 | | A medical research organizatio | n operated in conju | | - | | | ter the | |
| 5 | | hospital's name, city, and state An organization operated for th | e benefit of a colleg | e or university owned | | ed by a go | vernmental unit desc | cribed in | |
| | | section 170(b)(1)(A)(iv). (Com | • | | | | | | |
| 6 | \sqsubseteq | A federal, state, or local govern | • | | | | | | |
| 7 | Ш | An organization that normally redescribed in section 170(b)(1) (| | | m a gove | rnmental ι | unit or from the gene | ral public | |
| 8 | | A community trust described in | section 170(b)(1)(A | A)(vi). (Complete Part | II.) | | | | |
| 9 | | An agricultural research organizor university or a non-land-granuniversity: | | | | | | | |
| 10 | | An organization that normally receipts from activities related t support from gross investment acquired by the organization af | to its exempt functio income and unrelate | ns, subject to certain e ed business taxable in | exceptions come (les | ; and (2) r s section (| no more than 33 1/3 ^c 511 tax) from busine | % of its | |
| 11 | | An organization organized and | operated exclusivel | y to test for public safe | ety. See s e | ection 509 | 9(a)(4). | | |
| 12 | | An organization organized and one or more publicly supported Check the box on lines 12a thro | l organizations desc | ribed in section 509(a |)(1) or sec | ction 509(| a)(2). See section 5 | i09(a)(3). | |
| а | | Type I. A supporting organization(s organization. You must con | zation operated, sup s) the power to regu | ervised, or controlled blarly appoint or elect a | by its supp | orted orga | anization(s), typically | by giving | |
| b | | Type II. A supporting organize control or management of the organization(s). You must c | ne supporting organi complete Part IV, S | zation vested in the sa ections A and C. | ime perso | ns that co | ntrol or manage the | supported | |
| С | Į | Type III functionally integral its supported organization(s) | | | | | | rated with, | |
| d | [| Type III non-functionally in that is not functionally integr requirement (see instruction | ntegrated. A supportated. The organizat | ting organization opera ion generally must sati | ated in cor isfy a distr | nection with | vith its supported org quirement and an att | | |
| е | ſ | Check this box if the organize | | · · | | | | e III | |
| · | L | functionally integrated, or Ty | | | | | Type i, Type ii, Typ | C III | |
| f | | Enter the number of supported | | | | | | |) |
| g | | Provide the following information | • | ed organization(s). | | | | | |
| | (i) | Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–10 above (see instructions)) | | organization or governing ment? | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) | |
| | | | | | Yes | No | | | |
| (A) | | | | | | - 110 | | | |
| (B) | | | | | | | | | - |
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| (C) | | | | | | | | | |
| (D) | | | | | | | | | |
| (E) | | | | | | | | | |
| Tota | | | | | | | 0 | | |

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

Schedule A (Form 990) 2023

Part II

Community Regional Charter School

27-5068946

Page 2

| | (Complete only if you checket Part III. If the organization fa | | | | - | | der |
|------------|--|---|---|--|----------------------------|-------------|-----------|
| Sec | tion A. Public Support | ino to quanty arr | 401 1110 10010 11 | 5.04 50.011, p.o. | acc complete : | <u> </u> | |
| | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 1 | Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants."). | | | | | | 0 |
| 2 | Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | 0 |
| 3 | The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | 0 |
| 4 5 | Total. Add lines 1 through 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Public support. Subtract line 5 from line 4 | | | | | | 0 |
| | tion B. Total Support | | | | | | |
| Cale | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 7 8 | Amounts from line 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| | similar sources | | X | | | | 0 |
| 9 | Net income from unrelated business activities, whether or not the business is regularly carried on | • | | | | | 0 |
| 10 | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | \$ | | | | | 0 |
| 11 | Total support. Add lines 7 through 10 | | | | | | 0 |
| | Gross receipts from related activities, etc. (se | | | | | 12 | |
| | First 5 years. If the Form 990 is for the organization, check this box and stop here | | | | | | |
| 14 | tion C. Computation of Public Su Public support percentage for 2023 (line 6, c | | | (f)) | | 14 | 0.00% |
| 15 | Public support percentage for 2023 (line 6, 6 | | - | | | 15 | 0.00% |
| | 33 1/3% support test—2023. If the organiz and stop here. The organization qualifies as | ation did not check | the box on line 13 | , and line 14 is 33 | 1/3% or more, che | ck this box | |
| b | 33 1/3% support test—2022. If the organiz box and stop here. The organization qualifies | | | | | | |
| 17a | 10%-facts-and-circumstances test—2023 10% or more, and if the organization meets to Part VI how the organization meets the facts organization. | the facts-and-circur -and-circumstance | nstances test, che s test. The organiz | ck this box and sto ation qualifies as a | p here . Explain in | | |
| b | 10%-facts-and-circumstances test—2022 15 is 10% or more, and if the organization m in Part VI how the organization meets the fac organization | eets the facts-and- cts-and-circumstan | circumstances tes ces test. The orga | t, check this box ar nization qualifies as | nd stop here . Expl | ain | |
| 18 | Private foundation. If the organization did instructions | not check a box on | line 13, 16a, 16b, | 17a, or 17b, check | this box and see | | |
| | | | | | | | |

Schedule A (Form 990) 2023

Community Regional Charter School

27-5068946

Page 3

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 10 of Part Ler if the organization failed to qualify

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.)

If the organization fails to qualify under the tests listed below, please complete Part II.)

| Sec | tion A. Public Support | ally drider the | tests listed ben | ow, please con | ipiete i art ii.) | | |
|-----|---|--------------------------|---------------------|----------------------|---------------------------------------|----------------|-----------|
| | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 1 | Gifts, grants, contributions, and membership fees | (2) | () | | , , , , , , , , , , , , , , , , , , , | (1) | |
| | received. (Do not include any "unusual grants.") | | | | | | 0 |
| 2 | Gross receipts from admissions, merchandise | | | | | | |
| | sold or services performed, or facilities furnished in any activity that is related to the | | | | | | |
| | organization's tax-exempt purpose | | | | | | 0 |
| 3 | Gross receipts from activities that are not an | | | | | | - |
| | unrelated trade or business under section 513 | | | | 4 | | 0 |
| 4 | Tax revenues levied for the | | | | | | |
| | organization's benefit and either paid to | | | | | | |
| | or expended on its behalf | | | | | | 0 |
| 5 | The value of services or facilities | | | | | | |
| | furnished by a governmental unit to the | | | | | | |
| | organization without charge | | | | | | 0 |
| 6 | Total. Add lines 1 through 5 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7a | Amounts included on lines 1, 2, and 3 | | | | | | |
| | received from disqualified persons | | | | | | 0 |
| b | Amounts included on lines 2 and 3 | | | | 7) | | |
| | received from other than disqualified | | | | | | |
| | persons that exceed the greater of \$5,000 | | | | | | |
| | or 1% of the amount on line 13 for the year | | | | | | 0 |
| С | Add lines 7a and 7b | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Public support (Subtract line 7c from | | | | | | |
| | line 6.) | | | | | | 0 |
| | tion B. Total Support | | | | | | |
| | ndar year (or fiscal year beginning in) | (a) 2019 | (b) 2020 | (c) 2021 | (d) 2022 | (e) 2023 | (f) Total |
| 9 | Amounts from line 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10a | Gross income from interest, dividends, | • | | | | | |
| | payments received on securities loans, rents, | | | | | | 0 |
| | royalties, and income from similar sources | | | | | | 0 |
| D | Unrelated business taxable income (less | | | | | | |
| | section 511 taxes) from businesses | | | | | | 0 |
| _ | acquired after June 30, 1975 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Net income from unrelated business | U | 0 | 0 | U | U | 0 |
| 11 | activities not included on line 10b, whether | | | | | | |
| | or not the business is regularly carried on . | | | | | | 0 |
| 12 | Other income. Do not include gain or | | | | | | 0 |
| - | loss from the sale of capital assets | | | | | | |
| | (Explain in Part VI.) | | | | | | 0 |
| 13 | Total support. (Add lines 9, 10c, 11, | | | | | | |
| . • | and 12.) | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | First 5 years. If the Form 990 is for the orga | nization's first, sec | | | | | - |
| | organization, check this box and stop here . | | | • | , , , , | | |
| Sec | tion C. Computation of Public Sup | | | | | | |
| 15 | Public support percentage for 2023 (line 8, c | | _ | (f)) | | 15 | 0.00% |
| 16 | Public support percentage from 2022 Schedu | ule A, Part III, line | , 15 | | | 16 | 0.00% |
| | tion D. Computation of Investmen | | | · | | | |
| 17 | Investment income percentage for 2023 (line | | | column (f)) | | 17 | 0.00% |
| 18 | Investment income percentage from 2022 So | | - | | | 18 | 0.00% |
| | 33 1/3% support tests—2023. If the organize | | | | | and line 17 is | _ |
| | not more than 33 1/3%, check this box and s | top here. The org | anization qualifies | as a publicly suppo | orted organization | | |
| b | 33 1/3% support tests—2022. If the organize | | | • | | • | 1 |
| | line 18 is not more than 33 1/3%, check this | box and stop here | . The organization | n qualifies as a pub | licly supported orga | anization | |
| 20 | Private foundation. If the organization did r | not check a box on | line 14, 19a, or 19 | b, check this box a | and see instructions | 8 | |

27-5068946

Page 4

Supporting Organizations Part IV

(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

- 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.
- 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?
- Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 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.
- 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).
- 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.
- 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.
 - Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

| | Yes | No |
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Schedule A (Form 990) 2023 Community Regional Charter School 27-5068946 Page 6 Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E. (B) Current Year Section A - Adjusted Net Income (A) Prior Year (optional) 1 Net short-term capital gain 1 2 2 Recoveries of prior-year distributions 3 Other gross income (see instructions) 3 4 Add lines 1 through 3. 4 5 **5** Depreciation and depletion 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 7 Other expenses (see instructions) 8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4) 8 0 (B) Current Year (A) Prior Year Section B - Minimum Asset Amount (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 **b** Average monthly cash balances 1b **c** Fair market value of other non-exempt-use assets 10 d Total (add lines 1a, 1b, and 1c) 1d 0 0 e Discount claimed for blockage or other factors (explain in detail in Part VI): 2 Acquisition indebtedness applicable to non-exempt-use assets 2 3 Subtract line 2 from line 1d. 3 0 0 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). 5 Net value of non-exempt-use assets (subtract line 4 from line 3) 5 0 0 6 Multiply line 5 by 0.035. 6 0 0 7 Recoveries of prior-year distributions 7 0 0 8 Minimum Asset Amount (add line 7 to line 6) 8 0 0 Section C - Distributable Amount **Current Year** 1 Adjusted net income for prior year (from Section A, line 8, column A) 1 2 2 Enter 0.85 of line 1. 0 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 0 5 5 Income tax imposed in prior year 6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions). 0 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see

Schedule A (Form 990) 2023

instructions).

Community Regional Charter School 27-5068946 Page 7 Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued) Part V Section D - Distributions **Current Year** 1 Amounts paid to supported organizations to accomplish exempt purposes Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity 2 3 Administrative expenses paid to accomplish exempt purposes of supported organizations 3 4 Amounts paid to acquire exempt-use assets 4 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI) 5 6 Other distributions (describe in Part VI). See instructions. 6 7 Total annual distributions. Add lines 1 through 6. 7 8 Distributions to attentive supported organizations to which the organization is responsive 8 (provide details in Part VI). See instructions. 9 Distributable amount for 2023 from Section C, line 6 9 0 10 Line 8 amount divided by line 9 amount 10 0.000 (ii) (iii) Distributable Section E - Distribution Allocations (see instructions) Underdistributions **Excess Distributions** Pre-2023 Amount for 2023 Distributable amount for 2023 from Section C, line 6 0 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions. Excess distributions carryover, if any, to 2023 From 2018 0 **b** From 2019. 0 c From 2020. From 2021. 0 e From 2022. **Total** of lines 3a through 3e **g** Applied to underdistributions of prior years Applied to 2023 distributable amount Carryover from 2018 not applied (see instructions) Remainder. Subtract lines 3g, 3h, and 3i from line 3f. Distributions for 2023 from Section D, line 7: a Applied to underdistributions of prior years 0 **b** Applied to 2023 distributable amount Remainder. Subtract lines 4a and 4b from line 4. Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions. Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions. Excess distributions carryover to 2024. Add lines 3j and 4c. Breakdown of line 7: a Excess from 2019. 0 0 **b** Excess from 2020. 0 c Excess from 2021 d Excess from 2022 0 Excess from 2023 0

Schedule A (Form 990) 2023

| Schedule A (F | orm 990) 2023 Community Regional Charter School | 27-5068946 | Page 8 |
|---------------|---|---|---------------|
| Part VI | Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 11 III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; PB, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section B, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and F | 17a or 17b; Part art IV, Section E, lines 1c, 2a, 2b, | |
| | lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.) | | |
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Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2023

Department of the Treasury

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.

| Name of the organization | | Employer identification number |
|---|---|--|
| Community Regional Charter Sc | hool | 27-5068946 |
| Organization type (check one): | | |
| Filers of: | Section: | |
| Form 990 or 990-EZ | X 501(c)(3) (enter number) organization | |
| | 4947(a)(1) nonexempt charitable trust not treated as a private found | dation |
| | 527 political organization | |
| Form 990-PF | 501(c)(3) exempt private foundation | |
| | 4947(a)(1) nonexempt charitable trust treated as a private foundation | n |
| | 501(c)(3) taxable private foundation | |
| Check if your organization is cov | rered by the General Rule or a Special Rule. | |
| Note: Only a section 501(c)(7), (| (8), or (10) organization can check boxes for both the General Rule and a | Special Rule. See |
| nstructions. | | |
| | | |
| General Rule | | |
| | g Form 990, 990-EZ, or 990-PF that received, during the year, contribution operty) from any one contributor. Complete Parts I and II. See instructions outions. | |
| | • | |
| Special Rules | | |
| regulations under section 16b, and that received fi | cribed in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 9 ns 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), From any one contributor, during the year, total contributions of the greater in (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Part | Part II, line 13, 16a, or of (1) \$5,000; or |
| contributor, during the yelliterary, or educational p | cribed in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that receiver, total contributions of more than \$1,000 exclusively for religious, charitourposes, or for the prevention of cruelty to children or animals. Complete ead of the contributor name and address), II, and III. | able, scientific, |
| contributor, during the ye contributions totaled mo during the year for an ex General Rule applies to | cribed in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received, contributions exclusively for religious, charitable, etc., purposes, but rethan \$1,000. If this box is checked, enter here the total contributions the colusively religious, charitable, etc., purpose. Don't complete any of the partition of the par | no such at were received arts unless the a etc., contributions |
| must answer "Ño" on Part IV, lin | n't covered by the General Rule and/or the Special Rules doesn't file Schole 2, of its Form 990; or check the box on line H of its Form 990-EZ or on the filing requirements of Schedule B (Form 990). | |

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

Schedule B (Form 990) (2023)

Schedule B (Form 990) (2023) Page **2**

| Name of org | ganization y Regional Charter School | | 27-5068946 |
|-------------|---|-------------------------------------|--|
| Part I | Contributors (see instructions). Use duplicate copi | es of Part I if additional space is | s needed. |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | Foreign State or Province: Foreign Country: | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | Foreign State or Province: Foreign Country: | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | Foreign State or Province: Foreign Country: | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | Foreign State or Province: Foreign Country: | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | Foreign State or Province: Foreign Country: | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |
| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
| | Foreign State or Province: Foreign Country: | \$ | Person Payroll Noncash (Complete Part II for noncash contributions.) |

Schedule B (Form 990) (2023) Page **3**

Name of organization **Employer identification number** 27-5068946 Community Regional Charter School Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed. Part II (a) No. (c) (d) FMV (or estimate) from Description of noncash property given Date received (See instructions.) Part I (a) No. (c) (b) (d) FMV (or estimate) from Description of noncash property given Date received (See instructions.) Part I (a) No. (b) (d) from FMV (or estimate) Description of noncash property given Date received (See instructions.) Part I (a) No. (c) (b) (d) FMV (or estimate) from Description of noncash property given Date received Part I (See instructions.) (a) No. (c) (b) (d) from FMV (or estimate) Description of noncash property given Date received (See instructions.) Part I (a) No. (c) (b) (d) FMV (or estimate) from Description of noncash property given Date received (See instructions.) Part I

Community Regional Charter School - CRCS Board Meeting - Agenda - Wednesday April 30, 2025 at 6:00 PM Schedule B (Form 990) (2023) Name of organization **Employer identification number** 27-5068946 Community Regional Charter School Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or Part III (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) Use duplicate copies of Part III if additional space is needed. (a) No. (b) Purpose of gift from (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Relationship of transferor to transferee Transferee's name, address, and ZIP + 4 For. Prov. Country (a) No. from (c) Use of gift (b) Purpose of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee (a) No. from (b) Purpose of gift (c) Use of gift (d) Description of how gift is held Part I (e) Transfer of gift Transferee's name, address, and ZIP + 4 Relationship of transferor to transferee For. Prov Country (a) No. (b) Purpose of gift from (c) Use of gift (d) Description of how gift is held Part I

Relationship of transferor to transferee

Transferee's name, address, and ZIP + 4

(e) Transfer of gift

SCHEDULE D (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization Community Regional Charter School Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6. (a) Donor advised funds 1 Total number at end of year 2 Aggregate value of contributions to (during year) . . . Aggregate value of grants from (during year) 3 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 are the organization's property, subject to the organization's exclusive legal control? . . . 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 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 Preservation of a certified historic structure Protection of natural habitat 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 day of the tax year. Held at the End of the Tax Year Total number of conservation easements Total acreage restricted by conservation easements . . . **c** Number of conservation easements on a certified historic structure included on line 2a . . . 2c Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during 3 Number of states where property subject to conservation easement is located 4 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 6 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 2d above satisfy the requirements of section 170(h)(4)(B)(i) 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. Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8. 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. 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. If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items. **b** Assets included in Form 990, Part X

| Sched | ule D (Form 990) 2023 Community Regional Cha | arter School | | 27-506 | 8946 | 1 | Page 2 |
|---------|--|--------------------------------------|------------------------------------|-------------------------------|-------------|-----------|--------|
| Part | III Organizations Maintaining Collection | | rical Treasures, o | or Other Similar Asset | s (conti | | |
| 3 | Using the organization's acquisition, accession collection items (check all that apply). | on, and other records, | check any of the follo | owing that make significan | t use of it | ts | |
| а | Public exhibition | d | Loan or exchange | program | | | |
| b | Scholarly research | e | | | | | |
| С | Preservation for future generations | | | | | | |
| 4 | Provide a description of the organization's co | ollections and explain h | ow they further the o | organization's exempt purp | ose in Pa | art | |
| 5 | During the year, did the organization solicit or assets to be sold to raise funds rather than to | | | | Y(| es | No |
| Part | IV Escrow and Custodial Arrangem Complete if the organization answe 990, Part X, line 21. | | 990, Part IV, line 9 |), or reported an amour | ıt on For | rm | |
| 1a b | Is the organization an agent, trustee, custodi included on Form 990, Part X? | | | or other assets not | Y(| es | No |
| | , , | • | | | Amount | | |
| С | Beginning balance | | | 1c | | | 0 |
| d | Additions during the year | | | . 1d | | | |
| e | Distributions during the year | | | 1e | | | |
| f | Ending balance | | | . <u> 1f </u> | | | 0 |
| 2a | Did the organization include an amount on Fe | | | | | es X | No |
| b | If "Yes," explain the arrangement in Part XIII. | . Check here if the expl | anation has been pr | ovided in Part XIII | <u> </u> | | |
| Part | | | | | | | |
| | Complete if the organization answe | | | | | | |
| 4- | | Current year (b) Pri | or year (c) Two ye | ears back (d) Three years bac | (e) Fo | our years | |
| 1a b | Beginning of year balance | U | U | U | 0 | | 0 |
| C | Net investment earnings, gains, | | | | | | |
| · | and losses | . (| | | | | |
| d | Grants or scholarships | 1 | | | | | |
| е | Other expenditures for facilities and programs | | | | | | |
| f | Administrative expenses | | | | | | |
| g | End of year balance | 0 | 0 | 0 | 0 | | 0 |
| 2 | Provide the estimated percentage of the curr | ent year end balance (| line 1g, column (a)) | held as: | | | |
| а | Board designated or quasi-endowment | % | | | | | |
| b | Permanent endowment | % | | | | | |
| С | Term endowment % | 1.1.000/ | | | | | |
| 2- | The percentages on lines 2a, 2b, and 2c sho | · | n that are hald and | administered for the | | | |
| 3a | Are there endowment funds not in the posse organization by: | ssion of the organization | n that are neid and | administered for the | [| Yes | No |
| | (i) Unrelated organizations | | | | 3a(i) | 163 | NO |
| | | | | | 3a(ii) | | |
| b | If "Yes" on line 3a(ii), are the related organization | | | | 3b | | |
| 4 | Describe in Part XIII the intended uses of the | organization's endowr | nent funds. | | | | • |
| Part | VI Land, Buildings, and Equipment. Complete if the organization answer | | 990, Part IV, line 1 | l1a. See Form 990, Pai | rt X, line | : 10. | |
| | Description of property | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | | | ook valu | е |
| 1a | Land | 0 | | 0 | | | 0 |
| b | Buildings | 0 | 1,621,0 | 71 393,993 | | 1,22 | 27,078 |
| С | Leasehold improvements | 0 | 3,549,5 | | | | 27,670 |
| d | Equipment | 0 | 933,0 | | | 33 | 31,754 |
| е | Other | 0 | | 0 | | | 0 |

Schedule D (Form 990) 2023

4,786,502

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))

| Schedule D (Fo | orm 990) 2023 Community Regional Charter S | chool | | 27-5068946 | Page 3 |
|----------------|--|---------------------------------------|--|-------------------|--------|
| 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 v Cost or end-of-year | /aluation: | |
| (1) Financia | Il derivatives | 0 | - | | |
| ` ' | held equity interests | 0 | | | |
| (3) Other | | | | | |
| (A) | | | | | |
| (B) | | | | | |
| (C) | | | | | |
| (D) | | | | | |
| (E) | | | | | |
| (F) | | | | | |
| (G) | | | | , , | |
| (H) | | | | | |
| | n (b) must equal Form 990, Part X, line 12, col. (B)). | 0 | | | |
| Part VIII | Investments—Program Related. | 1 | | | |
| | Complete if the organization answered | "Yes" on Form 990. | Part IV. line 11c. See Form | 990. Part X. line | 13. |
| | (a) Description of investment | (b) Book value | (c) Method of v | | |
| | (a) Description of investment | (b) book value | Cost or end-of-year | | |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | • . • | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| | n (b) must equal Form 990, Part X, line 13, col. (B)). | 0 | | | |
| Part IX | Other Assets. | | | | |
| | Complete if the organization answered | "Yes" on Form 990. | Part IV. line 11d. See Form | 990. Part X. line | 15. |
| | (a) Descri | | , | (b) Book valu | |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | · · · · · · · · · · · · · · · · · · · | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| | ımn (b) must equal Form 990, Part X, line 15, o | col. (B)) | | | 0 |
| 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. | | tion of liability | | (b) Book valu | e |
| | l income taxes | • | | , , | 0 |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |
| (8) | | | | | |
| (9) | | | | | |
| | ımn (b) must equal Form 990, Part X, line 25, o | col. (B)) | | | 0 |
| | or uncertain tax positions. In Part XIII, provide the te | | | hat reports the | |
| - Liability 10 | n anocitain tax positions. In rait XIII, provide the te | | nganization o ililanolai statements t | inat reports tile | |

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 . Schedule D (Form 990) 2023

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Schedule D (Form 990) 2023 Community Regional Charter School Page 4 Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. Total revenue, gains, and other support per audited financial statements 5,523,646 1 2 Amounts included on line 1 but not on Form 990, Part VIII, line 12: a Net unrealized gains (losses) on investments Donated services and use of facilities 2b 2c 2e 5.523.646 Amounts included on Form 990, Part VIII, line 12, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b. 4b 0 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.). 5,523,646 Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered "Yes" on Form 990, Part IV, line 12a. 1 1 5,344,561 2 Amounts included on line 1 but not on Form 990, Part IX, line 25: Donated services and use of facilities 2b Other (Describe in Part XIII.) Add lines **2a** through **2d** 2e 3 5,344,561 3 Subtract line **2e** from line **1** Amounts included on Form 990, Part IX, line 25, but not on line 1: a Investment expenses not included on Form 990, Part VIII, line 7b 4a **b** Other (Describe in Part XIII.) 4b 4c 5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.). 5.344.561 Part XIII Supplemental Information. Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4: Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information. Part X Line 2 The School is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law. The accounting standards on accounting for uncertainty in income taxes address the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the School may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the School and various positions related to the potential sources of unrelated business taxable income. The tax benefits recognized in the financial statements from a tax position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. Management believes that there were no potential sources of unrelated business taxable income subject to tax for the years ended June 30, 2024. Accordingly, no provision for

| Schedule D (Form 990) 2023 Community Regional Charter School | 27-5068946 | Page 5 |
|---|------------|---------------|
| Part XIII Supplemental Information (continued) | | |
| income taxes has been made. The School files its forms 990 in the U.S. federal | | |
| jurisdiction and the office of the state's attorney general for the State of Maine. The | | |
| School is generally no longer subject to examination by the Internal Revenue Service fo | r | |
| years before 2020. | | |
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Schedule D (Form 990) 2023

SCHEDULE E (Form 990)

Schools

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

27-5068946

Department of the Treasury Internal Revenue Service

Name of the organization

Community Regional Charter School

Employer identification number

| Par | t I | | | |
|--------|---|----|-----|----|
| | | | YES | NO |
| 1 | Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? | 1 | Х | |
| 2 | Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions. | | , | |
| | programs, and scholarships? | 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 registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II | 3 | X | |
| | | | | |
| 4 | Does the organization maintain the following? | | | |
| a b | Records indicating the racial composition of the student body, faculty, and administrative staff? | 4a | Х | |
| - | nondiscriminatory basis? | 4b | | Х |
| С | Copies of all catalogues, brochures, announcements, and other written communications to the public dealing | | | |
| | with student admissions, programs, and scholarships? | 4c | Х | |
| d | Copies of all material used by the organization or on its behalf to solicit contributions? | 4d | Χ | |
| | If you answered "No" to any of the above, please explain. If you need more space, use Part II. 4b - no scholarships are offered. | | | |
| | | | | |
| 5 | Does the organization discriminate by race in any way with respect to: | | | |
| а | Students' rights or privileges? | 5a | | Х |
| b | Admissions policies? | 5b | | Х |
| • | Employment of faculty or administrative staff? | 5c | | Х |
| c d | Employment of faculty or administrative staff? | 5d | | X |
| _ | | | | |
| е | Educational policies? | 5e | | Х |
| f | Use of facilities? | 5f | | X |
| g | Athletic programs? | 5g | | Х |
| h | Other extracurricular activities? | 5h | | X |
| | | | | |
| 6a | Does the organization receive any financial aid or assistance from a governmental agency? | 6a | Х | |
| b | Has the organization's right to such aid ever been revoked or suspended? | 6b | | Х |
| 7 | If you answered "Yes" on either line 6a or line 6b, explain on Part II. Does the organization certify that it has complied with the applicable requirements of sections 4.01 through | | | |
| 1 | 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II | 7 | X | |

Community Regional Charter School Schedule E (Form 990) 2023 27-5068946 Page 2 Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as Part II applicable. Also provide any other additional information. See instructions. Line 6a The School receives subsidy from the State of Maine Department of Education based on the number of students and their respective places of residence. The School also receives federal grant assistance that is passed through the State of Maine Department of Education.

SCHEDULE L (Form 990)

Department of the Treasury

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Internal Revenue Service Name of the organization **Employer identification number** Community Regional Charter School 27-5068946 Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only). Part I Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b. (d) Corrected? (b) Relationship between disqualified person and 1 (a) Name of disqualified person (c) Description of transaction organization No (1)(2)(3)(4)(5)(6) 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . Part II Loans to and/or From Interested Persons. Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22 (e) Original (a) Name of interested person (b) Relationship (c) Purpose of (d) Loan to or (f) Balance due (g) In default? (h) Approved (i) Written with organization loan from the principal amount by board or agreement? organization? committee? То From Yes No Yes Yes No (1)(2)(3)(4)(5)(6)(7)(8)(9)(10)Total \$ 0 Grants or Assistance Benefiting Interested Persons. Part III Complete if the organization answered "Yes" on Form 990, Part IV, line 27. (b) Relationship between interested (a) Name of interested person (c) Amount of assistance (d) Type of assistance (e) Purpose of assistance person and the organization (1) (2)(3)(4)(5)(6)(7)

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

Schedule L (Form 990) 2023

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(8)(9)(10) Schedule L (Form 990) 2023 Community Regional Charter School 27-5068946 Page 2

| Part IV | Part IV Business Transactions Involving Interested Persons. Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c. | | | | | |
|------------|--|---|---------------------------|--------------------------------|-----------------|-------------------------------|
| | (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | organi revei | aring of zation's nues? |
| (4) los | nino Bulo | Con Dort V | 1.500 | Dhysical Thorony Comisso | Yes | No X |
| (1) Jes: | sica Buja | See Part V | 1,500 | Physical Therapy Services | | ^ |
| (3) | | | | | | |
| (4) | | | | <u> </u> | | |
| (5) | | | | | | |
| (6) | | | | | | |
| (7) | | | | | | |
| (8) (9) | | | | | | |
| (10) | | | | | | |
| Part V | Supplemental Information. | | | | • | • |
| | Provide additional information | for responses to questions or | Schedule L. See ins | tructions. | | |
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| art IV L | ine 1 CRCS contracts with Jessica | а Вија, who is the wife of boar | a member Mike | · | | |
| Buja. | | | | | | |
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SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2023

Open to Public

Inspection

Employer identification number

Department of the Treasury Internal Revenue Service Name of the organization

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

| Community Regional Charter School | 27-5068946 |
|--|------------|
| | |
| Form 990, Part VI, Section C, Line 19: All documents are available upon request. | |
| Form 990, Part VI, Section B, Line 11b: The return is reviewed and approved by the Executive | • |
| 1 | |
| Director. | |
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| Schedule O (Form 990) 2023 | Page 2 |
|-----------------------------------|--------------------------------|
| Name of the organization | Employer identification number |
| Community Regional Charter School | 27-5068946 |
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