

## APPENDIX A: 2018-19 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Elm City Montessori School	2014
Street Address:	City/Zip Code:
495 Blake Street	New Haven, CT 06515
School Director:	School Director Contact Information:
Julia Webb	Julia.webb@elmcitymontessori.org/475-220-4100
Grades Authorized to Serve in 2018-19:	Charter Term:
PK-Grade 4	2019-2022
<p>1. <b>School Performance Best Practices:</b> In 250 words or less, summarize a successful school model resulting in strong student outcomes and a positive school climate during the 2018-19 school year. Describe the strategy and its impact on the school referencing quantitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.</p>	
<p>Maria Montessori’s integrated vision of social reform, fueled by service to the child, animates all aspects of the Elm City Montessori School program. We are focused on providing access to high quality early childhood education using Montessori to build an Anti-Bias and Anti-Racist institution. ECMS works in partnership with New Haven Public Schools to realize a shared vision of meaningful school improvement.</p> <p>The Montessori approach consists of hands-on, student directed learning in a specially prepared environment that allows students to master lessons, which gradually increase in difficulty, at their own pace. We are focused on fidelity to the rich Montessori curriculum with Primary (PreK-K) working in Practical Life and Elementary (Grades 1-5) focused on geology, biology, history, and art.</p> <p>We worked with our community to develop a School Improvement Plan focused on community, social emotional learning, and academics. Our attendance team continues celebrations and family communication and partnership and our Chronic Absenteeism dramatically dropped from 26.7% (2016-17), to 11.11% (2017-18), and &lt;8% (2018-19). We implemented Social Emotional Curriculum from <i>Conscious Discipline</i> and reduced our suspensions from 8.4% of students (2017-18) to &lt;4% (2018-2019), less than state and district averages. For academic growth, we started Professional Learning Communities focused on data and instruction. We implemented Guided Reading and had 30% growth across our school in on grade level reading, measured by F&amp;P.</p> <p>We are continuing the work on these three objectives, building capacity in our staff and raising standards for instruction and student outcomes.</p>	

## PART 2: SCHOOL PERFORMANCE

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

### Mission Statement:

Elm City Montessori School, a diverse learning community, offers New Haven families a high-quality, public Montessori program for children between the ages of three and thirteen.

### Goal Statement:

### Evidence of Progress toward Goal:

Build a strong community with increased attendance and decreased Chronic Absenteeism

The school's chronic absenteeism for 2018-19 school year has decreased to 7%, less than district and state average. We continue to make gains on attendance.

Implement Social Emotional Learning Systems to increase time in class and decrease suspensions

For the 2018-19 school year, suspensions both in and out of school decreased while our population of students increased. The school's rate for 2018-19 was less than 4%, which is below the district and state average.

Strengthen Tier 1 instruction and increase Reading and Math Proficiency

We are still working on this important objective. Our SBA Scores showed increase in scores in Math and Reading with our cohort of 2019-2020 5th graders, as well as reduction in students earning a 1 in Math, from 70% to 35%.

3. **Student Achievement:** Data summarizing school performance and academic achievement from the last three years is provided below. Please review data evidencing student growth and progress toward closing achievement gaps.

Performance Metric	*2015-16:	*2016-17:	*2017-18:
ELA Performance Index – All Students	N/A	N/A	N/A
ELA Performance Index – High Needs Students	N/A	N/A	N/A
Math Performance Index – All Students	N/A	N/A	N/A
Math Performance Index – High Needs Students	N/A	N/A	N/A
Science Performance Index – All Students	N/A	N/A	N/A
Science Performance Index – High Needs Students	N/A	N/A	N/A
ELA Avg. Percentage of Growth Target Achieved – All Students	N/A	N/A	N/A
ELA Avg. Percentage of Growth Target Achieved – High Needs Students	N/A	N/A	N/A
Math Avg. Percentage of Growth Target Achieved – All Students	N/A	N/A	N/A
Math Avg. Percentage of Growth Target Achieved – High Needs Students	N/A	N/A	N/A
Average daily attendance rate:	92.5%	91.5%	94.6%
Chronic absenteeism rate:	20.5%	26.7%	11.1%
Overall suspension rate: (% of students with 1+ suspension/ expulsion)	N/A	4.7%	8.6%
Number of in-school suspensions:	N/A	6	15
Number of out-of-school suspensions:	N/A	*	11
Number of expulsions:	N/A	0	0
Four Year Adjusted Cohort Graduation Rate (if applicable):	N/A	N/A	N/A
Six Year Adjusted Cohort Graduation Rate (if applicable)	N/A	N/A	N/A
Accountability Index charter school:	38.2%	6.7%	74.7%
Accountability Index state:	73.1%	73.2%	74.9%

4. **Legal compliance Best Practices:** In 250 words or less, summarize methods illustrating that the school is acting in compliance with applicable laws and regulations (e.g. support for students with disabilities, English learners, employee and student rights). Describe the areas of operation including policies and procedures that ensure compliance with applicable laws and regulations. Include quantitative and qualitative information associated with compliance. Provide evidence of collaboration with local school districts in this area, as appropriate.

We have an SRBI team, working with leadership, bringing together academic leaders, Instructional Coach, Dean of Social-Emotional Learning, and social worker to oversee interventions for students in our Tiered System. We provide social emotional interventions and academic interventions for children to guarantee high quality instruction. We use a Child Study process to provide individualized intervention, working with classroom teachers and families.

We use this process to fulfill our requirement for Child Find. We use our SRBI data collection to consider children who need to go through PPT to determine the need to evaluate. We work in conjunction with New Haven Public Schools to run PPT's and service IEP's for our identified students. We have regular PPT's to review services and provide educational benefit for all our identified children. We have been able to use our SRBI data and intervention process to support children in making gains and to identify children who are in need of IEP's to support growth. Children this year, with IEP's continued to grow in reading, making over a year's growth in reading supported by Tier 1 instruction, our in house interventions, and SPED services.

For ELL children, we work in conjunction with New Haven Public Schools to evaluate and serve our identified children. We use the support from NHPS to provide LAS Links assessments to continue to chart our children's growth and needs.

**PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT**

5. **Financial Documents:** As required by C.G.S. § 10-66cc(b)(2) and 10-66pp, the charter school and if applicable, the charter school management organization of the state or local charter school, (1) shall submit FY 2017-18 certified audit statements, including the statement of activities (showing all revenues from public and private sources, expenditures, and net operating gain/loss), balance sheet and statement of cash flows. (2) The charter school and if applicable, the charter school management organization of the state or local charter school, shall submit a complete copy of the most recently completed Internal Revenue Service form 990, including all parts and schedules, **other than Schedule B** of such form. (3) Provide the FY 2018-19 budget. (4) Provide a FY 2019-20 board-approved budget.

6. **Financial Condition:** Provide the following financial data for FY 2018-19

Total margin (net income/total revenue):	<b>0.046</b>
Debt to asset ratio (total liabilities/total assets):	<b>0.198</b>
Debt service coverage ratio (net income+depreciation+interest expense)/ (principal+interest payments):	<b>N/A</b>
Current asset ratio (current assets/current liabilities):	<b>4.2</b>
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	<b>80</b>
Cash flow (change in cash balance):	<b>111,394</b>

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

<b>Name:</b>	<b>Occupation:</b>	<b>Board Role/Term:</b>	<b>Mailing/Email:</b>	<b>Background Check:</b>
Mira Debs	Director of Education Studies, Yale University	President	miradebs@yale.edu	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Alayna Stone	Assistant CT Attorney General	Vice President	alaynastone@gmail.com	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Keith Krolak	Architect	Secretary, parent member	keith@keithkrolak.com	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
David Low	NHPS Teacher	Treasurer	david.low@new-haven.k12.ct.us	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Fernando Muniz	CEO, Community Solutions, Inc	Community member	fmuniz5775@gmail.com	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Susan Clark	ECMS Primary Guide	Teacher member	Susan.clark@elmcitymontessori.org	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Michael Nast	Retired Superintendent, Educational Consultant	Community member	mrn252@comcast.net	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Rise Nelson	Assistant Dean, Yale College; Director of Afro-American Culture Center	Community member	rise.nelson@yale.edu	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Jose Cuapio	Small business owner	Parent member	josecuapio@gmail.com	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Adriana Joseph	Director of Operations, Clifford Beers Clinic	Community member	adrianaajoseph@gmail.com	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Hacibey Catalbasoglu	Ward 1 Alder	Community member	c.hacibey@gmail.com	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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

Standard/ Indicator:	Term or Condition:	Progress Update:
1.1 Academic Achievement	By May 31, 2019, the school was required to submit a Corrective Action Plan to address measures to improve its academic achievement.	The school completed the Corrective Action Plan to strengthen instruction and interventions. The school is using NWEA Map to assess children three times/year to report progress. Our SBA scores show the same overall scores for proficiency, but a rise in Math and ELA scores for our 2019-2020 5th Grade Cohort, and a reduction in 1’s overall in Mathematics. We will continue to follow our plan to make increased gains in these areas.
1.4 Chronic Absenteeism	The school’s chronic absenteeism rate for the 2016-17 school year was 26.7%, while the state’s average was 9.9%. The school’s rate for the 2017-18 school year was 11.1%, slightly above the state average of 10.7%. A notable decrease from previous years.	The school’s chronic absenteeism for 2018-19 school year has decreased to 7%, less than district and state average. We continue to make gains on attendance.
3.5 School Culture and Climate	For the 2016-17 school year the school’s suspension rate was 4.7%, while the state average was 6.7%. The school’s rate for the 2017-18 school year was 8.6%, which is above the state average of 6.8%.	For the 2018-19 school year, suspensions both in and out of school decreased while our population of students increased. The school’s rate for 2018-19 was less than 4%, which is below the district and state average.

**9. Stewardship, Governance, and Management Best Practices:** In 250 words or less, summarize processes established in the areas of **stewardship, governance, and management** (e.g., financial management, reporting compliance, sustaining financial viability, and school operations), to ensure the school is financially viable and organizationally healthy and strong. Describe the strategy and its impact on the school referencing quantitative and qualitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.

The Governance and Finance/Fundraising Committees of the Board of Trustees meet monthly to oversee the governance and financial management of the school and update the full board at monthly meetings. The Principal and Executive Director work closely with New Haven Public Schools to oversee in-kind expenditures made by the district on the school’s behalf and ensure adequate cash flow to support core operating expenses based on annual per pupil funding. ECMS leadership meets quarterly with NHPS leadership to review budget and expenditures. Since its inception, ECMS has ended each fiscal year with a balanced budget and sufficient cash on hand.

Regarding school governance, we have maintained a Board of Trustees with nine members since. We are fortunate to have skilled and dedicated board members who meet monthly. We are committed to maintaining a diverse board of members deeply connected to New Haven and our school community. As our school grows, we are eager to expand from our current nine members to twelve, including a member or designee of the New Haven Board of Education.

**PART 4: STUDENT POPULATION**

**10. Enrollment and Demographic Data:** Provide 2018-19 student demographic and enrollment information.

Grades Served:	PK-Grade 4	Student Enrollment:	199
% Free/Reduced-Price Lunch:	44%	% Black:	41.7%
% Special Education:	4%	% Hispanic:	26.1%
% Limited English Proficiency:	2.5%	% Caucasian:	25.6%

2018-19 Enrollment by Grade Level:

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
67	32	30	31	18	21									<b>199</b>

**11. Enrollment Efforts:** Summarize the school’s efforts to attract, enroll, and retain a diverse and representative student population, including minority students, low-income students, English learners, and students with disabilities.

ECMS is committed to maintaining a diverse student population representative of New Haven. We work closely with the New Haven Choice and Enrollment Office to recruit students from all over New Haven. As part of our partnership with the Open Choice program, we recruit a small number of students (~10%) from surrounding towns.

In 2018-19, we held three open houses, attended two NHPS citywide recruitment expos and conducted tours at our school on Thursday mornings throughout the winter and spring of 2019. We reached out to partners at Lulac Head Start, IRIS (Integrated Refugee and Immigrant Services) and the New Haven Early Childhood Council to share information with their families. In addition, we held two family orientation events in June and September for families of students who received seats at our school.

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

2018-19 Waitlist:	2019-20 Waitlist:
634 applications	655 applications

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

As noted above, ECMS works closely with New Haven Public Schools to recruit and retain students at our school. In addition, we collaborate with local community organizations, including Lulac Head Start and the New Haven Early Childhood Council. We actively engage current ECMS families in student recruitment. Current families attend the NHPS citywide expo and ECMS open houses to share their experiences at the school with incoming families. We also regularly share school information via Facebook which allows current families to easily share photos and basic school events with friends and family. Our Facebook page is also easily accessible to prospective families, giving them a glimpse into the school community throughout recruitment season.

We are committed to meaningful family engagement and aim to provide a range of opportunities for families to get involved in their children’s education and the life of the school and to take on leadership. In addition, we envision ECMS as a hub for families that provides on-site access to technology, literacy support, parenting education and support, nutrition and wellness services and connections to community resources.. Building meaningful partnerships with families and community organizations is a core part of the vision of ECMS. Our key strategies for partnering with families include: 1) Guides (teachers) conducting home visits to new students before the start of the school year, 2) establishing an active PTO, School Planning and Management Team and Anti-bias, Anti-racism (ABAR) Team and supporting parent leadership, 3) hosting Montessori education nights for families to learn more about the Montessori approach and 4) organizing a range of family-focused social events both at the school and in the community.

## APPENDIX B: 2020-22 TWO YEAR PRELIMINARY ENROLLMENT REQUEST

**Directions:** On an annual basis, charter schools must submit an enrollment request for the following school year. Consistent with C.G.S. § 10-66bb(c), the State Board of Education considers enrollment requests in the context of each school’s charter and record of student achievement.

C.G.S. § 10-66bb(c)(2) places an enrollment cap on the number of students that a state charter school may enroll. However, charter schools with a demonstrated record of achievement may seek a waiver. If the school submitted 2020-21 and enrollment request 2021-22 requires an enrollment waiver, please specify that below.

1. Complete the table below providing the school’s enrollment and growth history. Submit an enrollment request and growth projections for the upcoming school year.															
School Year:	Actual Enrollment:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2017-18	69	24	33	23	20										169
2018-19	67	32	30	31	18	21									199
2019-20	75	32	27	24	27	21	23								229
School Year:	2020-2022 Two Year Enrollment Requests:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2020-21	70	40	35	25	26	28	21	23							268
2021-22	75	35	37	33	24	26	28	20	22						300
2. Based on the requests entered above, is the school seeking a waiver to the enrollment cap described in C.G.S. § 10-66bb(c)(2), no state charter school shall enroll more than two hundred fifty students, or in the case of a kindergarten to grade eight, inclusive, school, more than three hundred students, or twenty-five per cent of the enrollment of the school district in which the state charter school is to be located, whichever is less.														<input type="checkbox"/> Yes <input type="checkbox"/> No  N/A	
3. Provide a rationale for the enrollment request(s), by school year, including a synopsis of all relevant assumptions.															
<p>The increased enrollment request is to accommodate a new elementary classroom for our current fifth graders entering sixth grade next year. When we applied for our charter, we envisioned a preK-8 school and have projected growth each year until we are a preK-8 school at full capacity.</p> <p>We have additional classrooms in our current facilities to accommodate the growth of a new classroom for the 2020-21 school year and beyond.</p>															
4. Summarize the school’s plans to successfully expand and accommodate the needs of the students served (e.g., programming, staffing, facilities, and class size).															
<p>As we grow, we have added staff, including an Academic Coach and Magnet Resource Teacher in 2019. The Dean of Social-Emotional Learning and social worker support the social-emotional and behavioral health of our students and the Literacy Specialist works with students who need additional support in reading. In addition, we have a Montessori Coach who supports the teachers Montessori practice to ensure strong academic outcomes. We have expanded our extended day program each year to accommodate additional students and plan to continue growing the program. Class sizes will remain no larger than 26 students in elementary and 24 students in primary with a minimum of 2 teachers per classroom (lead teacher and assistant).</p> <p>For the 2019-20 school year, all students are at our building on Blake St, which has sufficient space to accommodate our growth to full size—projected at 370 students by 2025.</p>															

## APPENDIX C: CHARTER SCHOOL PERFORMANCE FRAMEWORK

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

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



4. Legal Compliance	4.1. Open Meetings and Information Management 4.2. Students with Disabilities 4.3. English Learners 4.4. Rights of Students 4.5. Teacher/Staff Credentials 4.6. Employee Rights
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## APPENDIX D: STATEMENT OF ASSURANCES

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

As the authorized representative of **Elm City Montessori School**, to the best of my knowledge, I affirm that:

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

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

Signature: \_\_\_\_\_  \_\_\_\_\_

Name of Board Chairperson: \_\_\_\_\_ Mira Debs \_\_\_\_\_

Date: \_\_\_\_\_ 11/2/19 \_\_\_\_\_

**ELM CITY MONTESSORI SCHOOL, INC.**  
**COMPARATIVE FINANCIAL STATEMENTS**  
**JUNE 30, 2018 AND 2017**

**ELM CITY MONTESSORI SCHOOL, INC.**  
**FINANCIAL STATEMENTS**  
**TABLE OF CONTENTS**  
**JUNE 30, 2018 AND 2017**

	<u>Page</u>
Independent Auditor’s Report	1
Statements of Financial Position	3
Statement of Activities	4
Statements of Cash Flows	5
Notes to Financial Statements	6
 <b>Supplementary Information</b>	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	10
 <b>State Single Audit Reports</b>	
Report on Compliance for Each Major State Program; Report on Internal Control over Compliance; And Report on the Schedule of Expenditures of State Financial Assistance Required by the <i>State Single Audit Act</i>	13
Schedule of Expenditures of State Financial Assistance	16
Notes to Schedule of Expenditures of State Financial Assistance	17
Schedule of Findings and Questioned Costs – State Financial Assistance	18



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*Certified Public Accountants*

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
Elm City Montessori School, Inc.  
New Haven, CT

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Elm City Montessori School, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Elm City Montessori School, Inc. as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Report on Summarized Comparative Information**

We have previously audited Elm City Montessori School, Inc.'s 2017 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated December 28, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which they have been derived.

## **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Elm City Montessori School, Inc.'s basic financial statements. The Schedule of Expenditures of State Financial Assistance, as required by the State of Connecticut Office of Policy and Management under the Connecticut Single Audit Act (C.G.S. Sections 4-230 to 4-236), are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2018, on our consideration of Elm City Montessori School, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Elm City Montessori School, Inc.'s internal control over financial reporting and compliance.

*Henry, Raymond & Thompson, LLC*

Henry, Raymond & Thompson, LLC  
South Windsor, CT  
December 26, 2018

**ELM CITY MONTESSORI SCHOOL, INC.  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2018 AND 2017**

<b>ASSETS</b>	<b>2018</b>	<b>2017</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 190,531	\$ 225,545
Grants and Accounts Receivable, net	194,585	7,962
Prepaid Expenses	12,319	1,747
<b>Total Current Assets</b>	<u>397,435</u>	<u>235,254</u>
<b>Property and Equipment</b>		
Furniture and Equipment	228,641	228,641
Less Accumulated Depreciation and Amortization	(107,144)	(73,568)
<b>Net Property and Equipment</b>	<u>121,497</u>	<u>155,073</u>
<b>TOTAL ASSETS</b>	<u>\$ 518,932</u>	<u>\$ 390,327</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accounts Payable and Accrued Liabilities	\$ 108,564	\$ 57,579
<b>Total Current Liabilities</b>	<u>108,564</u>	<u>57,579</u>
<b>Net Assets</b>		
Unrestricted	388,901	282,747
Temporarily Restricted	21,466	50,000
Permanently Restricted	-	-
<b>Total Net Assets</b>	<u>410,367</u>	<u>332,747</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 518,932</u>	<u>\$ 390,327</u>

The accompanying notes are an integral part of the basic financial statements



**ELM CITY MONTESSORI SCHOOL, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2018**  
(with summarized financial information for the year ended June 30, 2017)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>2018 Total</u>	<u>2017</u>
<b>Revenue and Support</b>					
New Haven Public Schools Support	\$ 361,025	\$ -	\$ -	\$ 361,025	\$ 170,893
State Charter School Income	465,000	-	-	465,000	378,000
Federal Title I & Title IIA Grants	57,493	-	-	57,493	6,337
Federal Title IV Grant	10,000	-	-	10,000	-
Grants and Contributions	56,060	70,000	-	126,060	104,015
In-kind support - New Haven Public School funded expenses	1,627,055	-	-	1,627,055	1,465,419
In-kind support - Magnet School Grant administered by NHPS	-	-	-	-	411,037
Other	36,220	-	-	36,220	18,409
Net assets released from restrictions satisfied by purpose or time	98,534	(98,534)	-	-	-
Total revenue and support	2,711,387	(28,534)	-	2,682,853	2,554,110
<b>Expenses</b>					
Program services	2,447,423	-	-	2,447,423	2,399,009
Management and general	156,203	-	-	156,203	256,736
Fundraising	1,608	-	-	1,608	1,608
Total expenses	2,605,233	-	-	2,605,233	2,657,353
<b>(Decrease)/Increase in net assets</b>	106,154	(28,534)	-	77,620	(103,243)
<b>Net assets, beginning of period</b>	282,747	50,000	-	332,747	435,990
<b>Net assets, end of period</b>	<u>\$ 388,901</u>	<u>\$ 21,466</u>	<u>\$ -</u>	<u>\$ 410,367</u>	<u>\$ 332,747</u>

The accompanying notes are an integral part of the basic financial statements

**ELM CITY MONTESSORI SCHOOL, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

	<b>2018</b>	<b>2017</b>
<b>Cash Flows from Operating Activities:</b>		
Increase in Net Assets	\$ 77,620	\$(103,243)
Adjustments to reconcile change in Net Assets to		
Net Cash provided by Operating Activities:		
Depreciation	33,577	33,576
(Increase) Decrease in Operating Assets:		
Grants and Accounts Receivable	(186,623)	4,048
Prepaid Expenses	(10,572)	442
Non-Cash Purchase of Property and Equipment	-	-
Increase (Decrease) in Operating Liabilities:		
Accounts payable and Accrued Liabilities	50,984	27,240
Net Cash used by Operating Activities	(35,014)	(37,937)
 <b>Net Decrease in Cash and Cash Equivalents</b>	 (35,014)	 (37,937)
 Cash and Cash Equivalents - Beginning of the Year	 225,545	 263,482
 Cash and Cash Equivalents - End of the Year	 \$ 190,531	 \$ 225,545
 <b>Supplementary Cash-Flow Information</b>		
Cash paid for Income Taxes	\$ -	\$ -
Cash paid for Interest Expense	\$ -	\$ -

The accompanying notes are an integral part of the basic financial statements

**ELM CITY MONTESSORI SCHOOL, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018 AND 2017**

**NOTE 1 – NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Organization**

Elm City Montessori School, Inc. is a not-for-profit corporation organized under the laws of the State of Connecticut for the purpose of maintaining and operating a Charter School in the City of New Haven, CT that follows Dr. Maria Montessori's philosophy of stressing child centered learning, hands-on inquiry, multi-age classrooms, and intensive parental engagement.

**Basis of Presentation**

Elm City Montessori School, Inc. follows accounting for not-for-profit organizations as outlined in professional standards. Elm City Montessori School, Inc. is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Contributions that are restricted by a donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized.

**Grants and Contracts**

Grants and contracts are generally considered to be exchange transactions in which the grantor or contractor requires the performance of specified activities.

Entitlement to cost reimbursement grants and contracts is based on the expenditure of funds in accordance with grant restrictions and, therefore, revenue is recognized to the extent of grant expenditures. Entitlement to performance based grants and contracts are based on the attainment of specific performance goals and, therefore, revenue is recognized to the extent of performance achieved. Grant revenue earned, but not yet received, is recorded as grants receivable. Grant and contract receipts in excess of revenues recognized are presented as deferred grant revenue.

**Contributions**

Contributions are defined as voluntary, nonreciprocal transfers. Contributions are recognized when the donor makes a promise to give that is, in substance, unconditional. Unrestricted contributions, and contributions that are restricted by the donor, for which the restriction expires in the year in which the contributions are recognized, are reported as increases in unrestricted net assets. Contributions received with donor imposed conditions are presented as deferred support until such conditions are substantially met, at which time they are recognized as revenue.

**Accounts and Grants Receivable**

The accounts receivable arise in the normal course of business. It is management's policy to review all outstanding accounts receivable at year end, as well as the bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for the amount determined to be uncollectible. Balances still outstanding after management uses reasonable collection efforts are charged to allowance for doubtful accounts and credited to accounts receivable. Changes in the allowance for doubtful accounts have not been material to the financial statements.

**ELM CITY MONTESSORI SCHOOL, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018 AND 2017**

**Donated Materials and Services**

Elm City Montessori School, Inc. records donated equipment as contributions at their estimated fair values at the date of donation. Donated property is included as an increase in unrestricted net assets unless the donor stipulates how long a donated asset must be used by the Entity. Elm City Montessori School, Inc. also recognizes as contributions any services requiring specialized skills.

**Property and Equipment**

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Elm City Montessori School, Inc. policy is to capitalize property and equipment with an original cost or, if donated, a fair value at the date of donation of at least \$1,000 and a useful life in excess of three or more years. Property, buildings and equipment are depreciated or amortized using the straight-line method. Depreciation expense amounted to \$33,577 and \$33,576 for the years ended June 30, 2018 and 2017, respectively.

Maintenance and repair costs are charged to operations as incurred; major renewals and betterments are capitalized. The costs relating to assets sold or retired are removed from the account balance at the time of the disposition and the related gains and losses are included in the change in net assets.

**Income Taxes**

Elm City Montessori School, Inc. is a not-for-profit organization operating under section 501(c)(3) of the Internal Revenue Code as "other than a private foundation", and is generally exempt from federal, state and local taxes. Accordingly, no provision for income taxes is recorded in the financial statements.

Elm City Montessori School, Inc. adopted the provisions of FASB Interpretation No. 48, *Accounting for Uncertainty in Income Taxes (FASB ASC 740-10-50)*. As a result of the implementation, Elm City Montessori School, Inc. did not recognize any liability for uncertain tax positions. Generally, federal, state and local authorities may examine the Organization's tax returns for three years from the date of filing. Consequently, income tax returns for years prior to fiscal year 2015 are no longer subject to examination by taxing authorities.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Elm City Montessori School, Inc. to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**ELM CITY MONTESSORI SCHOOL, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018 AND 2017**

**Advertising Costs**

Advertising costs are incurred mainly to advertise job position openings. The Organization expenses advertising costs as they are incurred.

**Reclassifications**

Certain amounts in the prior year are reclassified to conform to current year presentation, when necessary.

**Subsequent Events**

The Organization has evaluated all events subsequent to June 30, 2018 through December 26, 2018, which is the date the financial statements were available to be issued, and determined that there are no subsequent events that require disclosure under FASB Accounting Standards Codification.

**NOTE 2 – CASH, EQUIVALENTS AND CONCENTRATIONS OF RISK**

Elm City Montessori School, Inc. considers all highly liquid investments with a maturity date of six months or less to be cash equivalents. Elm City Montessori School, Inc. also maintains its cash in bank accounts which, at times, may exceed federally insured limits. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash equivalents.

**NOTE 3 – GRANTS AND CONTRACTS RECEIVABLE**

Grants and contracts receivable are evidenced by signed contracts with a variety of federal, state and local governments; and based on historical experience, management believes, these receivables represent negligible credit risk. Accordingly, management has not established an allowance for potential credit losses. Grants and contracts with various public agencies require the fulfillment of certain conditions as set forth in the grant instrument. Failure to fulfill such conditions, which include expending funds in accordance with the approved budget, could result in the return of funds to the grantor.

**NOTE 4 - MAJOR REVENUE AND SUPPORT**

Elm City Montessori School, Inc. has entered into an agreement with the City of New Haven, CT Board of Education to operate a local Charter School. Under this agreement, Elm City Montessori School, Inc. employs the staff, educates the children and provides administrative support.

The City of New Haven Board of Education provides the following in-kind services to Elm City Montessori School, Inc.

- Use of school facilities including utilities
- Services to include cleaning and maintenance, nursing, social work, special education and IT support
- Payroll and benefits for teachers and other school staff members

The City of New Haven compensates the teaching staff and principal of the school. The teachers and principal are covered under a collective bargaining agreement and for the years ended June 30, 2018 and 2017 comprise approximately 62% and 65%, respectively, of the workforce at the School.

**ELM CITY MONTESSORI SCHOOL, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2018 AND 2017**

Support from the City of New Haven, both monetary and nonmonetary, for the years ended June 30, 2018 and 2017 represents approximately 74% and 64%, respectively, of the entities total support.

**NOTE 5 - EMPLOYEE BENEFIT PLANS**

Elm City Montessori School, Inc. has established a 401(k) Profit Sharing Plan effective January 1, 2014, which covers all eligible employees. Employees may defer a portion of their salaries for deposit into an individual investment account. Elm City Montessori School, Inc. does not contribute to the plan.

**NOTE 6 – PRIOR PERIOD ADJUSTMENTS**

During the year ended June 30, 2017 accrued salaries expense was under recorded. As a result net assets were decreased by \$33,073.



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*Certified Public Accountants*

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors  
Elm City Montessori School, Inc.:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Elm City Montessori School, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated December 26, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Elm City Montessori School, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Elm City Montessori School, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Elm City Montessori School, Inc.'s internal control.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses. We consider the deficiency in internal control over compliance described in the accompanying Summary Schedule of Prior Audit Findings as items 2018-1 and 2018-2 to be material weaknesses.

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Henry, Raymond & Thompson, LLC*

Henry, Raymond & Thompson, LLC  
South Windsor, CT  
December 26, 2018



**ELM CITY MONTESSORI SCHOOL, INC.**

**STATE SINGLE AUDIT**

**JUNE 30, 2018**



**HENRY, RAYMOND  
& THOMPSON, LLC**

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*Certified Public Accountants*

REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF  
EXPENDITURES OF STATE FINANCIAL ASSISTNACE REQUIRED BY THE  
STATE SINGLE AUDIT ACT

Independent Auditor's Report

To the Board of Directors  
Elm City Montessori School, In.

**Report on Compliance for Each Major State Program**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Elm City Montessori School, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated December 26, 2018.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Elm City Montessori School, Inc.'s major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Elm City Montessori School, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Elm City Montessori School, Inc.'s complianc

### ***Opinion on Each Major State Program***

In our opinion, Elm City Montessori School, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2018.

### **Report on Internal Control over Compliance**

Management of Elm City Montessori School, Inc., is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Elm City Montessori School, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Elm City Montessori School, Inc.'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

### **Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act**

We have audited the financial statements of Elm City Montessori School, Inc., as of and for the years ended June 30, 2018, and have issued our report thereon dated December 26, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of State Financial Assistance is presented for purposes of additional analysis as required by the State Single Audit

Act and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of State Financial Assistance is fairly stated in all material respects in relation to the financial statements as a whole.

*Henry, Raymond & Thompson, LLC*

Henry, Raymond & Thompson, LLC  
South Windsor, CT  
December 26, 2018

**ELM CITY MONTESSORI SCHOOL, INC.  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDED JUNE 30, 2018**

<u>State Grantor/Pass-Through Grantor/Program Title</u>	<u>State Grant Program Core-CT Number</u>	<u>Expenditures</u>
<b>Connecticut Department of Education:</b>		
Charter School	11000-SDE64000-17041-84179	<u>\$ 465,000</u>
	Total State Financial Assistance	<u>\$ 465,000</u>

**ELM CITY MONTESSORI SCHOOL, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2018**

The accompanying Schedule of Expenditures of State Financial Assistance includes state grant activity of Elm City Montessori School, Inc. under programs of the State of Connecticut for the fiscal year ended June 30, 2018. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including Head Start Initiatives, School Readiness and Child Day Care.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Elm City Montessori School, Inc. conform to accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

**2. BASIS OF ACCOUNTING**

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

**ELM CITY MONTESSORI SCHOOL, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS – STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

• Material weakness(es) identified?  X  Yes   No

• Significant deficiency(ies) identified?   Yes  X  No

Noncompliance material to financial statements noted?   Yes  X  No

State Financial Assistance

Internal control over major programs:

• Material weakness(es) identified?   Yes  X  No

• Significant deficiency(ies) identified?   Yes  X  No

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

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

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

<u>State Grantor and Program</u>	<u>State Core-CT Number</u>	<u>Expenditures</u>
<b>Connecticut Department of Education:</b>		
Charter School	11000-SDE64000-17041-84179	\$ 465,000
Dollar threshold used to distinguish between Type A and Type B Programs		\$ 100,000

**ELM CITY MONTESSORI SCHOOL, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS – STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**Section II – Financial Statement Findings**

**Finding No. 2018-1**

**Criteria**

The entity's purchasing policy requires that all expenses are pre-approved.

**Condition**

It was not clear from purchase documentation that all expenses follow the entities approval process for purchasing for the fiscal year ended 6/30/18.

**Context**

During audit procedures, it was discovered that not all expenses had notations of proper authorization.

**Effect**

Purchases can be made that are not authorized by management or allowed by funding sources.

**Cause**

Entity's purchasing policies are not being followed on a consistent basis.

**Recommendation**

Entity should follow its established policies. Invoices should then be matched to pre-approved expenses prior to payment authorization.

**Views of Responsible Officials and Planned Corrective Actions**

**Statement of Concurrence or Nonconcurrence:**

Partially concur: All purchases were pre-approved by management, but not all pre-approvals had adequate written documentation. All pre-approval documentation was audited quarterly in 2018. A new Payment Authorization Form has been developed and implemented.

**Corrective Action:**

The policy of obtaining written pre-approval for purchases will be reviewed with staff members responsible for school purchases. The Executive Director will review preapproval documentation quarterly in 2019.



**ELM CITY MONTESSORI SCHOOL, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS – STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**Finding No. 2018-2**

**Criteria**

The Office Manager and Financial Consultant will periodically audit and review all transactions for accuracy and proper supporting documentation.

**Condition**

Multiple material audit adjustments were proposed to cash and other accounts in order for the financial statements to be materially correct.

**Context**

During audit procedures, it was determined that there were various duplicated entries throughout the year, and a few incorrectly posted entries.

**Effect**

Cash was overstated by \$135,799, AR was understated by \$192,531, and various income and expense accounts were adjusted resulting in a change of \$14,196 to net assets.

**Cause**

The entities internal controls are not functioning effectively. The audit and review process is either not taking place or the person doing the audit and review does not have the proper training.

**Recommendation**

An individual with the proper skills, knowledge, and experience should review and reconcile balance sheet accounts regularly. If the entity does not possess the respective skills, this function should be subcontracted to a qualified professional.

**Views of Responsible Officials and Planned Corrective Actions**

**Statement of Concurrence or Nonconcurrence:**

Concur: staff transitions contributed to gaps in comprehensive oversight of all entries. There were several duplicate entries made not resolved by Financial Consultant prior to audit.

**Corrective Action:**

ECMS is pursuing a new financial management partner and will re-train staff responsible for regular account auditing and review.

**ELM CITY MONTESSORI SCHOOL, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS – STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2018**

**Finding No. 2017-1**

**Condition**

It was not clear from purchase documentation that all expenses followed the entities approval process for purchasing for the fiscal year ended June 30, 2017.

**Current Status**

Finding was first reported for fiscal year ended June 30, 2016, and again during fiscal year ended June 30, 2017. The finding is being repeated for fiscal year ended June 30, 2018, however has been partially corrected. The entity started scanning and tracking authorizations on a quarterly basis, starting first quarter 2018.

**Planned Corrective Action:**

The policy of obtaining written pre-approval for purchases will be reviewed with staff members responsible for school purchases. The Office Manager has been reviewing preapproval documentation quarterly as of 01/01/2018.

Elm City Montessori S		students	169	198	198	228	266	298
CURRENT STAFF	Position	2017-18	2018-19	FY19 ACTUALS	2019-20	2020-21	2021-22	
Classroom Teachers & Co	Teacher	\$ 393,154	\$381,909	\$ 510,635	\$ 717,110	\$ 800,423	\$ 886,236	
Social Worker	Social Worke	33,347	\$55,017	\$ 55,449	\$ 57,103	\$ 58,816	\$ 60,581	
Principal	Principal	105,000	\$117,100	\$ 117,100	\$ 120,613	\$ 124,231	\$ 127,958	
Student Support Team	Teacher Aide	21,663	\$22,096	\$ 22,096	\$ 22,983	\$ 23,672	\$ 24,383	
PE Teacher (.40)	Teacher- PE	25,586	\$26,098	\$ 26,032	\$ 26,813	\$ 27,617	\$ 28,446	
SPED Supervisor (PT)	Teacher SPEI	15,033	\$30,667	\$ 7,707	\$ 7,938	\$ 8,176	\$ 8,421	
PK SPED (PT)	SPED	13,321	\$7,000	\$ 10,505	\$ 10,820	\$ 11,145	\$ 11,479	
SPED 2	SPED	2,419		\$ 20,618	\$ 21,237	\$ 21,874	\$ 22,530	
School Psychologist	SPED	10,266	\$10,471	\$ 10,148	\$ 10,452	\$ 10,766	\$ 11,089	
Stipends	Teachers	42,650	\$43,693	\$ 56,608	\$ 77,421	\$ 79,744	\$ 82,136	
FT Benefits		298,098	\$312,323	\$ 351,131	\$ 482,621	\$ 524,909	\$ 568,467	
Pending PT SPED (temp)	SPED	5,148			\$ -	\$ -	\$ -	
Nurse	Nurse	9,851	\$10,048	\$ 10,147	\$ 18,200	\$ 37,492	\$ 38,617	
Speech	Speech/Agre	9,506	\$9,696	\$ 11,909	\$ 11,909	\$ 12,266	\$ 12,634	
PT Custodian		14,324	\$14,610	\$ 17,204	\$ -	\$ -	\$ -	
PT Custodian Benefits		305	\$311	\$ 366	\$ -	\$ -	\$ -	
Part-time (40 hrs - 6 Tear	Summer	2,551	\$6,065	\$ 6,065	\$ 14,080	\$ 14,502	\$ 14,937	
PT Teacher Benefits		54	\$1,274	\$ 1,274		\$ -	\$ -	
<b>Substitutes (with FICA/Medicare)</b>			\$6,750	\$ 6,765	\$ 2,000	\$ 2,060	\$ 2,122	
Substitute 1	\$125/day to	17,418			\$ -	\$ -	\$ -	
Substitute 2	\$99.12/day	198			\$ -	\$ -	\$ -	
Substitute 3	\$75/day	600			\$ -	\$ -	\$ -	
<b>TOTAL STAFF</b>		<b>\$ 1,020,491</b>	<b>\$1,055,127</b>	<b>\$ 1,241,759</b>	<b>\$ 1,601,300</b>	<b>\$ 1,757,695</b>	<b>\$ 1,900,036</b>	
<b>ADDITIONAL FY 2018-19</b>					\$ -			
TBD - Teachers	Prim, Elem, Montessori Coa		200,000	-	\$ 60,000	\$ 60,000	\$ 120,000	
Stipends (Teacher 10%)		-	20,000	-	6,000	6,000	12,000	
FT Benefits		-	99,000	-	29,700	29,700	59,400	
Part-time (24 hrs -3 Teac	Summer		1,706			\$ -	\$ -	
			<b>320,706</b>	<b>-</b>	<b>\$ 95,700</b>	<b>\$ 98,571</b>	<b>\$ 101,528</b>	
<b>TOTAL STAFF</b>			<b>1,375,833</b>	<b>1,241,759</b>	<b>1,697,000</b>	<b>1,856,266</b>	<b>2,001,564</b>	
FOOD SERVICE (2% inc)		96,540	98,471	98,471	\$ 116,673	\$ 120,173	\$ 123,778	
RENT		390,000	390,000	390,000		\$ -	\$ -	
MAINTENANCE/UTILITIES (2% inc)		86,270	86,270	86,270		\$ -	\$ -	

IT	6,000	6,000	6,000	\$ 6,258	\$ 6,446	\$ 6,639
Accreditation	2,075			\$ -	\$ -	\$ -
TRANSPORTATION (3% inc) + 1 bus	-			\$ -	\$ -	\$ -
SUPPLIES & MATERIALS - Operating Bu	14,741	20,000	20,000	\$ 8,723	\$ 8,985	\$ 9,254
Other contractual				\$ -	\$ -	\$ -
Part-time - Operating Budget	7,371			\$ -	\$ -	\$ -
MSAP- July 1-Sept 30	19,100			\$ -	\$ -	\$ -
<b>TOTAL NHPS IN-KIND</b>	<b>\$ 1,642,588</b>	<b>\$1,976,574</b>	<b>\$ 1,842,500</b>	<b>\$ 1,828,654</b>	<b>\$ 1,991,870</b>	<b>\$ 2,141,236</b>
<b>Projected Student Enrollment 198 x \$13,047</b>	<b>\$ 2,145,962</b>	<b>\$2,583,306</b>	<b>\$ 2,583,306</b>	<b>\$ 2,974,716</b>	<b>\$ 3,470,502</b>	<b>\$ 3,888,006</b>
<b>Direct Estimated Calculation to ECMS</b>	<b>\$ 503,374</b>	<b>\$606,732</b>	<b>\$ 740,806</b>	<b>\$ 1,146,062</b>	<b>\$ 1,478,632</b>	<b>\$ 1,746,770</b>
<b>Direct Disbursement to ECMS</b>	<b>\$ 360,000</b>					
<b>FY18 voluntary reduction after \$360,000</b>	<b>143,374</b>					

**ECMS FY18 Budget**

	students	170	198	228	266	298	
<b>Revenue</b>		<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	
NHPS (incl Open Choice)	\$	360,000	\$ 614,709	\$ 1,146,062	\$ 1,478,632	\$ 1,746,770	
CSDE	\$	462,000	\$ 540,000	\$ 600,000	\$ 690,000	\$ 837,000	
Title I, II	\$	7,000	\$ 59,686	\$ 35,000	\$ 35,000	\$ 35,000	
Individual/Foundation Giving	\$	200,000	\$ 142,000	\$ 150,000	\$ 150,000	\$ 150,000	
Extended Day fees	\$	40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
Miscellaneous			\$ 258,539				
<b>Total Revenue</b>	<b>\$</b>	<b>1,069,000</b>	<b>\$ 1,654,934</b>	<b>\$ 1,971,062</b>	<b>\$ 2,393,632</b>	<b>\$ 2,808,770</b>	
<b>Personnel</b>							
Full-time Staff	\$	623,809	\$ 733,576	\$ 741,060	\$ 787,881	\$ 942,639	FY19 adds FY20 adds
Part-time Staff		24,300	\$ 29,406	\$ 14,106	\$ 19,106	\$ 24,106	FY20 adds FY21 adds
Stipends & Tutors		12,000	\$ 8,100	\$ 10,000	\$ 10,300	\$ 10,609	tutors
Substitutes		6,000	\$ 6,000	\$ 6,180	\$ 6,365	\$ 6,556	
Health Benefits		76,742	\$ 106,369	\$ 107,454	\$ 137,091	\$ 164,019	
FICA/Medicare		55,628	\$ 59,509	\$ 61,294	\$ 63,133	\$ 65,027	
Workers' Comp		10,000	\$ 11,000	\$ 11,330	\$ 11,670	\$ 12,020	
Unemployment	\$	8,000	\$ 8,800	\$ 9,064	\$ 9,336	\$ 9,616	
				\$ -	\$ -	\$ -	
<b>Non-Personnel</b>				\$ -	\$ -	\$ -	
Supplies and Materials - Instructional	\$	11,500	\$ 13,000	\$ 13,390	\$ 13,792	\$ 14,205	
Supplies and Materials - Other	\$	12,000	\$ 15,000	\$ 15,450	\$ 15,914	\$ 16,391	
Library/Textbooks			\$ 5,000	\$ 5,150	\$ 5,305	\$ 5,464	
Staff Travel/PD	\$	28,846	\$ 17,875	\$ 10,780	\$ 15,000	\$ 20,000	FY19 inclu FY20 inclu
Contracted Services (Consultants, Staff Training & PD)				\$ -	\$ -	\$ -	
Montessori Coach (Elementary)	\$	55,000	\$ 55,000	\$ 56,650	\$ 58,350	\$ 135,100	FY22 includes additio
Literacy Specialist	\$	23,300	\$ 23,300	\$ 23,300	\$ 23,999	\$ 24,719	
Professional services (audit, financial n		30,000	\$ 35,000	\$ 36,050	\$ 37,132	\$ 38,245	FY19 includes audit/t
Payroll service costs		20,000	\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,318	
Equipment		16,000	\$ 31,000	\$ 25,000	\$ 53,750	\$ 55,363	FY19 inclu FY20 = nev
Facilities (utilities, maintenance)			\$ 98,000	\$ 70,000	\$ 72,100	\$ 74,263	FY19 inclu FY20 inclu

Rent & CAM	\$	205,238	\$	533,286	\$	660,398	\$	680,093	
New space renovations	\$	59,500	\$	90,000	\$	250,000	\$	350,000	
ABAR & special programs	\$	70,000	\$	75,000	\$	85,000	\$	100,000	
Other (liability insurance, staff parking,	52,000	\$	39,250	\$	30,428	\$	31,340	\$	32,281
<b>Total Expenses</b>	<b>\$</b>	<b>1,065,125</b>	<b>\$</b>	<b>1,654,922</b>	<b>\$</b>	<b>2,393,483</b>	<b>\$</b>	<b>2,808,035</b>	
<b>Surplus/(Deficit)</b>	<b>\$</b>	<b>3,875</b>	<b>\$</b>	<b>12</b>	<b>\$</b>	<b>149</b>	<b>\$</b>	<b>736</b>	

FY19 renovations for t  
Graustein-funded ani  
FY19 = Includes gene

FY21 add r FY22 adds two classroom assistants for new LE & new ERD and Finance Director  
admin support

des 1 Primary training, 2 Elem trainings (AMS & AMI)

nal Montessori coach for Primary

axes (\$15,000), financial management (\$15,000), moving (\$5,000)

FY21=new FY22=new LE furniture

des utilities (\$35,000), custodial/maintenance (\$35,000)

the Primary wing, funding from rent and healthcare savings; plus \$112,500 in tenant improvement dollars if 3+year lease signed  
ti-bias, anti-racism work  
ral insurances (\$10000), tech/communic (\$10000), field trips (\$5000), staff events/teambuilding (\$5000), Student enrichment (\$5,000), Transparent Cla





ssroom (\$3000), staff parking (\$750), marketing/recruitment (\$500)

**ECMS FY18 Budget**

<b>Revenue</b>	<b>2017-18</b>	<b>2018-19</b>
NHPS (incl Open Choice)	\$ 360,000	\$ 490,803
CSDE	\$ 462,000	\$ 549,000
Title 1	\$ 7,000	\$ 10,000
Individual/Foundation Giving	\$ 200,000	\$ 188,000
Extended Day fees	\$ 40,000	\$ 40,000
Miscellaneous		\$ 250,000
<b>Total Revenue</b>	<b>\$ 1,069,000</b>	<b>\$ 1,527,803</b>

**Personnel**

Full-time Staff	\$ 623,809	\$ 710,285
Part-time Staff	24,300	\$ 39,300
Stipends & Tutors	12,000	\$ 6,000
Substitutes	6,000	\$ 6,000
Health Benefits	76,742	\$ 123,590
FICA/Medicare	55,628	\$ 58,322
Workers' Comp	10,000	\$ 11,000
Unemployment	\$ 8,000	\$ 8,800

**Non-Personnel**

Supplies and Materials - Instructional	\$ 11,500	\$ 13,000
Supplies and Materials - Other	\$ 12,000	\$ 15,000
Library/Textbooks		
Staff Travel/PD	\$ 28,846	\$ 39,433
Contracted Services (Consultants, Staff Training & PD)		
Leadership Coach	\$ 55,000	\$ 55,000
Literacy Specialist	\$ 23,300	\$ 25,000
Professional services (audit, financial n	30,000	\$ 37,500
Payroll service costs	20,000	\$ 25,000
Equipment & facilities (utilities, mainte	16,000	\$ 35,000
Rent & CAM		\$ 247,648

part of NHPS in-kind

FY19 includes Elementary training for 2, Primary training for 1, an

Other (liability insurance, staff parking.	52,000	\$	71,500
<b>Total Expenses</b>	<b>\$ 1,065,125</b>	<b>\$</b>	<b>1,527,378</b>
<b>Surplus/(Deficit)</b>	<b>\$ 3,875</b>	<b>\$</b>	<b>425</b>

Includes general insurances, ABAR work/training, field trips, staf

d conference fees for Guides and Leadership team;

f events/teambuilding, marketing/recruitment, tech/communic, Transparent Classroom, staff parking, other direct expenses

Henry, Raymond & Thompson, LLC  
1340 Sullivan Avenue  
South Windsor, CT 06074  
860.644.5825

May 10, 2019

Elm City Montessori School Inc.  
375 Quinnipiac Ave  
New Haven, CT 06513

Elm City Montessori School Inc.:

Enclosed is the organization's 2017 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-EO to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

Please review the return for completeness and accuracy.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Very truly yours,

G. Martin Henry

**Return of Organization Exempt From Income Tax**  
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](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the 2017 calendar year, or tax year beginning **JUL 1, 2017** and ending **JUN 30, 2018**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Elm City Montessori School Inc.</b> Doing business as <b>Elm City Montessori School, Inc.</b> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>375 Quinnipiac Ave</b> City or town, state or province, country, and ZIP or foreign postal code <b>New Haven, CT 06513</b>	<b>D</b> Employer identification number <b>46-3592780</b>  <b>E</b> Telephone number <b>203-903-4031</b>
<b>F</b> Name and address of principal officer: <b>Eliza Halsey</b> <b>same as C above</b>		<b>G</b> Gross receipts \$ <b>2,682,853.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>www.elmcitymontessori.org</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>2013</b> <b>M</b> State of legal domicile: <b>CT</b>

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>WORKING IN CLOSE PARTNERSHIP WITH NEW HAVEN PUBLIC SCHOOLS, ELM CITY MONTESSORI SCHOOL (ESMS)</b>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>10</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>10</b>
	<b>5</b>	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	<b>5</b>	<b>27</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>50</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 2,535,701.
<b>9</b>		Program service revenue (Part VIII, line 2g)	18,313.	35,855.
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	96.	365.
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,554,110.	2,682,853.
<b>Expenses</b>		<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,590,991.	1,812,034.
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>1,608.</b>		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,033,289.	793,199.
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,624,280.	2,605,233.
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	-70,170.	77,620.
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 390,326.	<b>End of Year</b> 518,931.
	<b>21</b>	Total liabilities (Part X, line 26)	57,579.	108,564.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	332,747.	410,367.

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer <b>Eliza Halsey, Executive Director</b> <small>Type or print name and title</small>	Date			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>G. Martin Henry</b>	Preparer's signature	Date <b>05/10/19</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00311670</b>
	Firm's name ▶ <b>Henry, Raymond &amp; Thompson, LLC</b>	Firm's EIN ▶ <b>52-2383663</b>	Phone no. <b>860.644.5825</b>		
	Firm's address ▶ <b>1340 Sullivan Avenue South Windsor, CT 06074</b>				

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No



Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: WORKING IN CLOSE PARTNERSHIP WITH NEW HAVEN PUBLIC SCHOOLS, ELM CITY MONTESSORI SCHOOL (ECMS) WILL OFFER NEW HAVEN FAMILIES A HIGH-QUALITY, PUBLIC MONTESSORI SCHOOL PROGRAM. ELM CITY MONTESSORI SCHOOL IS A RACIALLY AND ECONOMICALLY DIVERSE NEW HAVEN PUBLIC ELEMENTARY SCHOOL

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 2,447,423. including grants of \$ ) (Revenue \$ ) To offer New Haven families a high-quality, public Montessori program for children enrolled in Pre K3 through eighth grade.

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

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

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

4e Total program service expenses 2,447,423.

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X
<b>22</b> 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? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		X
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		X
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		X
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		X
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		X
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O .....	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question number, description, and Yes/No checkboxes. Includes sections for backup withholding, employee reporting, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	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 in Schedule O.		
	1a	10	
<b>b</b>	Enter the number of voting members included in line 1a, above, who are independent		
	1b	10	
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **None**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **Elm City Montessori School Inc. - 203-903-4031**  
**375 Quinnipiac Ave, New Haven, CT 06513**

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Mira Debs President	1.00	X		X				0.	0.	0.
(2) Alayna Stone Vice President	1.00	X		X				0.	0.	0.
(3) Keith Krolak Secretary	1.00	X		X				0.	0.	0.
(4) David Low Treasurer	1.00	X		X				0.	0.	0.
(5) Susan Clark ECMS Teacher	40.00	X						0.	0.	0.
(6) Michael Nast Community Member	1.00	X						0.	0.	0.
(7) Rise Nelson Community Member	1.00	X						0.	0.	0.
(8) Fernando Muniz Community Member	1.00	X						0.	0.	0.
(9) Kia Levy Community Member	1.00	X						0.	0.	0.
(10) Francoise Leger ECMS Teacher	40.00	X						0.	0.	0.

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

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

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

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	893,518.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above .....	<b>1f</b>	1,753,115.				
	<b>g</b> Noncash contributions included in lines 1a-1f: \$ .....		1,627,055.				
	<b>h Total.</b> Add lines 1a-1f .....		2,646,633.				
<b>Program Service Revenue</b>	<b>2 a</b> <u>After-School/ Extended</u> .....	<b>Business Code</b> 90099	35,855.	35,855.			
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....		35,855.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....						
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	(i) Real	(ii) Personal				
		<b>b</b> Less: rental expenses .....					
		<b>c</b> Rental income or (loss) .....					
		<b>d</b> Net rental income or (loss) .....					
	<b>7 a</b> Gross amount from sales of assets other than inventory .....	(i) Securities	(ii) Other				
		<b>b</b> Less: cost or other basis and sales expenses .....					
		<b>c</b> Gain or (loss) .....					
		<b>d</b> Net gain or (loss) .....					
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>a</b>					
		<b>b</b> Less: direct expenses .....	<b>b</b>				
		<b>c</b> Net income or (loss) from fundraising events .....					
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>a</b>					
<b>b</b> Less: direct expenses .....		<b>b</b>					
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>a</b>						
	<b>b</b> Less: cost of goods sold .....	<b>b</b>					
	<b>c</b> Net income or (loss) from sales of inventory .....						
Miscellaneous Revenue		<b>Business Code</b>					
<b>11 a</b> <u>Miscellaneous Income</u> .....	<b>90099</b>	365.	365.				
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....		365.				
<b>12 Total revenue.</b> See instructions. ....		2,682,853.	36,220.	0.	0.		



**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
4 Benefits paid to or for members .....				
5 Compensation of current officers, directors, trustees, and key employees .....				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
7 Other salaries and wages .....	1,338,098.	1,314,354.	22,557.	1,187.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits .....	420,050.	412,596.	7,081.	373.
10 Payroll taxes .....	53,886.	52,930.	908.	48.
11 Fees for services (non-employees):				
a Management .....				
b Legal .....				
c Accounting .....	18,005.		18,005.	
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....	9,902.		9,902.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	64,851.	9,851.	55,000.	
12 Advertising and promotion .....	90.		90.	
13 Office expenses .....	3,172.	316.	2,856.	
14 Information technology .....	6,000.	6,000.		
15 Royalties .....				
16 Occupancy .....	479,126.	455,170.	23,956.	
17 Travel .....				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings .....				
20 Interest .....				
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	33,576.	26,861.	6,715.	
23 Insurance .....	7,478.	7,104.	374.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>Other Program Expenses</b>	102,688.	102,688.		
b <b>Classroom Supplies &amp; Ex</b>	40,630.	40,630.		
c <b>After School Program</b>	18,923.	18,923.		
d <b>Payroll Fees</b>	7,656.		7,656.	
e All other expenses	1,102.		1,102.	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>2,605,233.</b>	<b>2,447,423.</b>	<b>156,202.</b>	<b>1,608.</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	225,544.	<b>1</b>	190,530.
	<b>2</b> Savings and temporary cash investments .....		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net .....	7,962.	<b>3</b>	194,585.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	1,747.	<b>9</b>	12,319.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 228,641.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 107,144.	155,073.	<b>10c</b> 121,497.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	390,326.	<b>16</b>	518,931.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	57,579.	<b>17</b>	108,564.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	57,579.	<b>26</b>	108,564.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	282,747.	<b>27</b>	388,901.
	<b>28</b> Temporarily restricted net assets .....	50,000.	<b>28</b>	21,466.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> Total net assets or fund balances .....	332,747.	<b>33</b>	410,367.	
<b>34</b> Total liabilities and net assets/fund balances .....	390,326.	<b>34</b>	518,931.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	2,682,853.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	2,605,233.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	77,620.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	332,747.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	410,367.

**Part XII Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
<b>2a</b>	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>b</b>	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
<b>c</b>	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
<b>b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____		



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2016 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2017.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support test - 2016.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2017.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2016.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2016 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2017.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

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

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

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		



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

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

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

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

<b>Section C - Distributable Amount</b>		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

<b>Section D - Distributions</b>	<b>Current Year</b>
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2017 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

<b>Section E - Distribution Allocations (see instructions)</b>	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2017</b>	<b>(iii) Distributable Amount for 2017</b>
<b>1</b> Distributable amount for 2017 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2017			
<b>a</b>			
<b>b</b> From 2013			
<b>c</b> From 2014			
<b>d</b> From 2015			
<b>e</b> From 2016			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2017 distributable amount			
<b>i</b> Carryover from 2012 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2017 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2017 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2018.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2013			
<b>b</b> Excess from 2014			
<b>c</b> Excess from 2015			
<b>d</b> Excess from 2016			
<b>e</b> Excess from 2017			



**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](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2017**  
**Open to Public Inspection**

Name of the organization **Elm City Montessori School Inc.** Employer identification number **46-3592780**

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (e.g., recreation or education)       Preservation of a historically important land area  
 Protection of natural habitat       Preservation of a certified historic structure  
 Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register .....	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

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

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

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

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

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

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

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

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

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		228,641.	107,144.	121,497.
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				121,497.

**Part VII Investments - Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

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

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

<b>1</b>	Total revenue, gains, and other support per audited financial statements .....	<b>1</b>	2,682,853.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments .....	<b>2a</b>	
<b>b</b>	Donated services and use of facilities .....	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	2,682,853.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	0.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.) .....	<b>5</b>	2,682,853.

**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.

<b>1</b>	Total expenses and losses per audited financial statements .....	<b>1</b>	2,605,233.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities .....	<b>2a</b>	
<b>b</b>	Prior year adjustments .....	<b>2b</b>	
<b>c</b>	Other losses .....	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.) .....	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> .....	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> .....	<b>3</b>	2,605,233.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b .....	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.) .....	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> .....	<b>4c</b>	0.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.) .....	<b>5</b>	2,605,233.

**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**

Elm City Montessori School, Inc. adopted the provisions of FASB Interpretation No. 48, Accounting for Uncertainty in Income Taxes (FASB ASC 740-10-50). As a result of the implementation, Elm City Montessori School, Inc. did not recognize any liability for uncertain tax positions. Generally, federal, state and local authorities may examine the Organization's tax returns for three years from the date of filing. Consequently, income tax returns for years prior to fiscal year 2015 are no longer subject to examination by taxing authorities.





**SCHEDULE E**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**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](http://www.irs.gov/Form990) for the latest information.**

OMB No. 1545-0047

**2017**

**Open to Public Inspection**

Name of the organization

**Elm City Montessori School Inc.**

Employer identification number

**46-3592780**

**Part I**

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	<b>X</b>	
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?	<b>X</b>	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II .....		<b>X</b>
<b>See Part II</b>		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff? .....	<b>X</b>	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	<b>X</b>	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	<b>X</b>	
d Copies of all material used by the organization or on its behalf to solicit contributions? .....	<b>X</b>	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
<b>ELM CITY MONTESSORI SCHOOL DOES NOT PROVIDE SCHOLARSHIPS OR OTHER FINANCIAL AID</b>		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges? .....		<b>X</b>
b Admissions policies? .....		<b>X</b>
c Employment of faculty or administrative staff? .....		<b>X</b>
d Scholarships or other financial assistance? .....		<b>X</b>
e Educational policies? .....		<b>X</b>
f Use of facilities? .....		<b>X</b>
g Athletic programs? .....		<b>X</b>
h Other extracurricular activities? .....		<b>X</b>
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency? .....	<b>X</b>	
b Has the organization's right to such aid ever been revoked or suspended? .....		<b>X</b>
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II .....		<b>X</b>

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

Schedule E (Form 990 or 990-EZ) 2017

**Part II Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable.

Also provide any other additional information.

**Line 3 - Explanation of Nondiscrimination Policy:**

ANY FAMILY WHO IS COMMITTED TO MONTESSORI EDUCATION IS INVITED TO ENTER THE NEW HAVEN PUBLIC SCHOOLS MAGNET LOTTERY FOR A SPOT AT ECMS. THE RECRUITEMENT SEASON BEGINS IN NOVEMBER AND RUNS THROUGH FEBRUARY. NEW HAVEN FAMILIES MAY SUBMIT APPLICATIONS ONCE THE LOTTERY APPLICATION OPENS, TYPICALLY IN JANUARY OF EACH YEAR. ALL ELIGIBLE APPLICANTS WILL BE ENTERED INTO THE LOTTERY BY MARCH, AND FAMILIES ARE GENERALLY NOTIFIED OF THEIR LOTTERY STATUS BY EARLY APRIL. CHILDREN ARE SELECTED FOR ADMISSION USING A RANDOM DRAWING, THOUGH WE DO HAVE A SIBLING PREFERENCE FOR THOSE WHO HAVE SIBLINGS CURRENTLY ATTENDING ECMS. WE ALSO ACCEPT A LIMITED NUMBER OF STUDENTS THROUGH THE ACES OPEN CHOICE PROGRAM. ONCE A CHILD IS ADMITTED, THEY ARE ADMITTED THROUGH 8TH GRADE AND NEED NOT APPLY AGAIN EACH YEAR THROUGH THE LOTTERY.

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

NEW HAVEN PUBLIC SCHOOLS (NHPS) WILL CONTRIBUTE FUNDING TO ELM CITY MONTESSORI SCHOOL (ECMS) IN FOUR WAYS. NHPS WILL DIRECT A SUBSTANTIAL PORTION OF ITS FEDERAL MAGNET GRANT MONIES TO ECMS. NHPS WILL ALLOCATE A PORTION OF ITS PRE-K SCHOOL READINESS (STATE FUNDED) SLOTS TO ECMS. NHPS WILL FUND A NUMBER OF OTHER STAFF MEMBERS FOR STUDENTS IN KINDERGARTEN AND HIGHER GRADES, REFLECTING OUR ASSUMPTION THAT ECMS WILL ENROLL STUDENTS WHO WOULD OTHERWISE BE IN NHPS. NHPS WILL CONTRIBUTE TO ECMS A NUMBER OF IN-KIND SERVICES, INCLUDING FACILITY, TRANSPORTATION AND FOOD.

**Line 7 - Explanation of Racial NonDiscrimination Compliance:**

PER OUR EXEMPTION RECOGNITION LETTER, ELM CITY MONTESSORI SCHOOL IS NOT REQUIRED TO COMPLY WITH REVENUE PROCEDURE 75-50 AS IT IS A CHARTER SCHOOL



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2017**

Open To Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

Name of the organization **Elm City Montessori School Inc.** Employer identification number **46-3592780**

Part I Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( <u>Salaries and</u> )	X	1	1,014,207.	FMV
26 Other ▶ ( <u>Occupancy</u> )	X	1	476,270.	FMV
27 Other ▶ ( <u>Food Services</u> )	X	1	96,540.	FMV
28 Other ▶ ( <u>Instuctional</u> )	X	1	34,038.	FMV

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement 29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? .....		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? .....		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

**Part I, Other Types of Property:**

**Information Technology**

(a) Check if applicable = X

(b) Number of Contributions = 1

(c) Revenue Reported on Form 990, Part VIII \$ 6000.

(d) Method of determining revenue: FMV

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

Elm City Montessori School Inc.

Employer identification number

46-3592780

Form 990, Part I, Line 1, Description of Organization Mission:

WILL OFFER NEW HAVEN FAMILIES A HIGH-QUALITY, PUBLIC MONTESSORI SCHOOL PROGRAM. ELM CITY MONTESSORI SCHOOL IS A RACIALLY AND ECONOMICALLY DIVERSE NEW HAVEN PUBLIC ELEMENTARY SCHOOL SERVING PRE K-3 THROUGH 8TH GRADE, WHERE STUDENTS ARE GUIDED TO MAKE DECISIONS AND WORK TO THEIR FULL POTENTIAL THROUGH AN EDUCATIONAL PROGRAM THAT FOLLOWS DR. MARIA MONTESSORI'S PHILOSOPHY. A MONTESSORI SCHOOL STRESSES CHILD CENTERED LEARNING, HANDS-ON INQUIRY, MULTI-AGE CLASSROOMS, AND INTENSIVE PARENTAL ENGAGEMENT.

Form 990, Part III, Line 1, Description of Organization Mission:

SERVING PRE K-3 THROUGH 8TH GRADE, WHERE STUDENTS ARE GUIDED TO MAKE DECISIONS AND WORK TO THEIR FULL POTENTIAL THROUGH AN EDUCATION PROGRAM THAT FOLLOWS DR. MARIA MONTESSORI'S PHILOSOPHY. A MONTESSORI SCHOOL STRESSES CHILD CENTERED LEARNING, HANDS-ON INQUIRY, MULTI-AGE CLASSROOMS, AND INTENSIVE PARENTAL ENGAGEMENT.

Form 990, Part VI, Section B, line 11b:

Board of Directors and/or designee reviews return prior to filing

Form 990, Part VI, Section B, Line 12c:

Annually, the organization requires officers and directors to document any conflicts of interest that may arise. Board of Directors review any conflicts and act upon them as deemed necessary

Form 990, Part VI, Section B, Line 15:

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

Schedule O (Form 990 or 990-EZ) (2017)

Name of the organization <b>Elm City Montessori School Inc.</b>	Employer identification number <b>46-3592780</b>
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**Board of Directors is responsible for approving the Executive Director's salary. Board of Directors review all compensation for the organization.**

**Form 990, Part VI, Section C, Line 19:**

**These documents are made available to the public upon request.**