Kerber, Eck & Braeckel LLP
One South Memorial Dr. Ste 900
Saint Louis, MO 63102

Atlas Public Schools 400 S 18th St St. Louis, MO 63103

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CLIENT'S COPY



Kerber, Eck & Braeckel LLP P 314.231.6232
One South Memorial Drive F 314.880.9307 Suite 900 St. Louis, MO 63102

February 17, 2024

Mr. Colby Heckendorn, Executive Director Atlas Public Schools 400 S 18th St St. Louis, MO 63103

Dear Mr. Heckendorn:

Enclosed is the organization's 2022 Exempt Organization return.

Specific filing instructions are as follows.

FORM 990 RETURN:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by May 15, 2024.

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

Sincerely,

Gina Cochran CPA

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

June 30, 2023

Prepared For:	
	Mr. Colby Heckendorn Executive Director 400 S 18th St St. Louis, MO 63103
Prepared By:	
	Kerber, Eck & Braeckel LLP One South Memorial Dr. Ste 900 Saint Louis, MO 63102
Amount Due o	or Refund:
	Not applicable
Make Check P	ayable To:
	Not applicable
Mail Tax Retu	rn and Check (if applicable) To:
	Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by May 15, 2024

Form 8879-TF

IRS e-file Signature Authorization for a Tax Exempt Entity

inning	${\sf JUL}$	1	, 2022, and ending	JUN	30	, 20 2 3

OMB No. 1545-0047

Department of the Treasury

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

For calendar year 2022, or fiscal year beg

Go to www.irs.gov/Form8879TE for the latest information. Internal Revenue Service Name of filer EIN or SSN Atlas Public Schools 83-3942865 Colby Heckendorn Name and title of officer or person subject to tax Executive Director Part I Type of Return and Return Information Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I. **b Total revenue,** if any (Form 990, Part VIII, column (A), line 12) ______ **1b** _____ **5 , 386 , 304 .**_____ Form 990 check here 1a **b Total revenue,** if any (Form 990-EZ, line 9) _______ **2b** 2a Form 990-EZ check here **b Total tax** (Form 1120-POL, line 22) Form 1120-POL check here 3a **b Tax based on investment income** (Form 990-PF, Part V, line 5) 4a Form 990-PF check here 4b b Balance due (Form 8868, line 3c) 5b Form 8868 check here 5a **b Total tax** (Form 990-T, Part III, line 4) Form 990-T check here 6a Form 4720 check here 7a b Total tax (Form 4720, Part III, line 1) 7b 8a Form 5227 check here **b FMV of assets at end of tax year** (Form 5227, Item D) Form 5330 check here **b** Tax due (Form 5330, Part II, line 19) 9a 9b **b** Amount of credit payment requested (Form 8038-CP, Part III, line 22) 10a Form 8038-CP check here 10b Declaration and Signature Authorization of Officer or Person Subject to Tax Under penalties of perjury, I declare that X I am an officer of the above entity or I I am a person subject to tax with respect to (name , (EIN) and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the process of the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on the payment of the federal taxes owed on this return, and the payment of the federal taxes owed on the payment of the federal taxes owed financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal. PIN: check one box only X Lauthorize Kerber, Eck & Braeckel LLP 50567 to enter my PIN Enter five numbers, but ERO firm name do not enter all zeros as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen. As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program. I will enter my PIN on the return's disclosure consent screen. **Certification and Authentication** Part III ERO's EFIN/PIN. Enter your six-digit electronic filing identification 37311763102 number (EFIN) followed by your five-digit self-selected PIN. Do not enter all zeros I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. 02/17/24 ERO's signature Date **ERO Must Retain This Form - See Instructions**

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8879-TE** (2022)

Form **8868**

(Rev. January 2022)

Department of the Treasury Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

File a separate application for each return.

► Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870. Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. Automatic 6-Month Extension of Time. Only submit original (no copies needed). All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns. Name of exempt organization or other filer, see instructions. Taxpayer identification number (TIN) Type or print Atlas Public Schools 83-3942865 File by the Number, street, and room or suite no. If a P.O. box, see instructions. filing your 400 S 18th St return. See City, town or post office, state, and ZIP code. For a foreign address, see instructions. instructions St. Louis, MO 63103 Enter the Return Code for the return that this application is for (file a separate application for each return) **Application** Return Application Return Is For Code Is For Code Form 990 or Form 990-EZ Form 1041-A 01 08 Form 4720 (individual) 03 Form 4720 (other than individual) 09 Form 990-PF 04 Form 5227 10 Form 990-T (sec. 401(a) or 408(a) trust) 05 Form 6069 11 12 Form 990-T (trust other than above) 06 Form 8870 Form 990-T (corporation) Colby Heckendorn • The books are in the care of ▶ 400 S 18th Street - St Louis, MO 63103 Telephone No. ► 314-437-4898 Fax No. If the organization does not have an office or place of business in the United States, check this box If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this . If it is for part of the group, check this box 🕨 📉 and attach a list with the names and TINs of all members the extension is for. May 15, 2024 ____, to file the exempt organization return for I request an automatic 6-month extension of time until the organization named above. The extension is for the organization's return for: calendar year or ightharpoonup X tax year beginning JUL 1, 2022 $\underline{\hspace{0.5cm}}$, and ending $\underline{\hspace{0.5cm}}$ JUN $\hspace{0.5cm}$ 30 , $\hspace{0.5cm}$ 2023 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less 0. any nonrefundable credits. See instructions. За If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. 3b Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions

LHA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev. 1-2022)

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Depar	rtment o	of the Treasury inue Service Go to www.irs.gov/Form990 for instructions an	-	•	Open to Public Inspection
		UN 30, 2023			
B c	heck if	C Name of organization	onamg	D Employer identification	ation number
	Addre	Atlas Public Schools			
	Name chang			83-394286	55
	Initial return				
	Final	1898			
	اreturn termin ated	5,386,304.			
	Amen				
	Application			H(a) Is this a group ret for subordinates?	
	pendir	same as C above		H(b) Are all subordinates inc	·····= =
ΙT	ax-ex	empt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527	1	ist. See instructions
	Vebsi		.,	H(c) Group exemption	
		f organization: X Corporation Trust Association Other	L Year		State of legal domicile; MO
	rt I	Summary	1= 1000		State of regar definions,
	1	Briefly describe the organization's mission or most significant activities: The	missic	n of Atlas P	ublic
Activities & Governance		Schools is to educate the whole child by			
nar		Check this box if the organization discontinued its operations or disp			
Š	3				7
ၓ		Number of independent voting members of the governing body (Part VI, line 1b			7
- α		Total number of individuals employed in calendar year 2022 (Part V, line 2a)			41
Ę		Total number of volunteers (estimate if necessary)			0
흫	7 a		7a	0.	
٩		Net unrelated business taxable income from Form 990-T, Part I, line 11	0.		
		,		Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)		1,133,555.	5,347,045.
〗		Program service revenue (Part VIII, line 2g)		9,968.	33,617.
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0.	5,642.
ď		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0.	0.
		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		1,143,523.	5,386,304.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
ဖွ	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10))	864,272.	2,535,377.
nse	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0.	13,125.
Expenses		Total fundraising expenses (Part IX, column (D), line 25) 40,	415.		
ώ	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		381,436.	1,478,838.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,245,708.	4,027,340.
	19	Revenue less expenses. Subtract line 18 from line 12		-102,185.	1,358,964.
PS			Ве	ginning of Current Year	End of Year
sets	20	Total assets (Part X, line 16)		1,004,632.	13,268,403.
Net Assets or Fund Balances	21	Total liabilities (Part X, line 26)		585,891.	11,490,698.
<u>컠</u>	22	Net assets or fund balances. Subtract line 21 from line 20		418,741.	1,777,705.
	rt II	Signature Block			
		alties of perjury, I declare that I have examined this return, including accompanying sched			knowledge and belief, it is
true,	correc	ct, and complete. Declaration of preparer (other than officer) is based on all information of	which preparer	has any knowledge.	
		Cimpature of officer		Data	
Sigr		Signature of officer		Date	
Here	е	Colby Heckendorn, Executive Director			
		Type or print name and title	Г	Date Check	PTIN
		Print/Type preparer's name Preparer's signature	I	· · ·	
Paid		Steve Eckhard CPA Steve Eckhard	CPA (02/17/24 self-employed	P00019710
	arer Onlv	Firm's name Kerber, Eck & Braeckel LLP		Firm's EIN 4.3	3-0352985
	. inli/	THE STATE OF THE SOUTH MANAGED IN STATEMENT		ř .	

Saint Louis, MO 63102

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

Phone no. 314 - 231 - 6232

The mission of Atlas Public Schools is to educate the whole child by combining a rigorous academic program with authenic, real-world experiences so all students thrive in middle school, high school and beyond. At Atlas, we envision a time when all students in St. Louis 2 Did the organization undertake any significant program services during the year which were not listed on the proof from 800 or 800 EZ? If "Yes," describe these new services on Schedule 0. Did the organization cases conducting, or make significant changes in how it conducts, any program services?		Check if Schedule O contains a response or note to any line in this Part III	X
combining a rigorous academic program with authenic, real-world experiences so all students thrive in middle school, high school and beyond. At Atlas, we envision a time when all students in St. Louis 2 Did the organization undertake any significant program services during the year which were not listed on the proform 800 cm 900 EZ? If "Yes," describe these new services on Schodule O. Both 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. Boschote the organization of social country on the significant changes in how it conducts, any program services, as measured by expenses. Section 5016(X) and 5016(X) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service conduct. 4a (Now) (Semines 3,389,961. required prevents) (Nownins 3,3617.) During the first portion of the year 2021, Atlas was in the development stage and began operations in the second half of 2021 by enrolling kindergarten and first grade students in the fall of 2021. Second grade students were enrolled in the Fall of 2022. Atlas will grow one grade per year, ultimately serving a community of diverse kindergarten through fifth grade students. 4b (Code) (Semines) (Semi	1		
experiences so all students thrive in middle school, high school and beyond. At Atlas, we envision a time when all students in St. Louis 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 980 or 980-E27			у
beyond. At Atlas, we envision a time when all students in St. Louis Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-E27			
2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 980 or 990 EZ?			
prior Form 980 or 980 ct?			<u>}</u>
If "Yes," describe these new services on Schedule O. Tyes," describe these changes on Schedule O. Tyes," describe these changes on Schedule O.	2		
3 Did the organization cases conducting, or make significant changes in how it conducts, any program services?			es 🔼 No
## 16 **Cooks**			. .
40 Ctool:	3	3, 3 3 , 11 3	es 🗘 No
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 3,389,961. Including grants of the year 2021, Atlas was in the development stage and began operations in the second half of 2021 by enrolling kindergarten and first grade students in the fall of 2021. Second grade students were enrolled in the Fall of 2021. Second grade students were enrolled in the Fall of 2021. Second grade students were enrolled in the Fall of 2021 by enrolling kindergarten through fifth grade students. 4b (Code) (Expenses Including grants of the year) (Revenue the year		· · · · · · · · · · · · · · · · · · ·	
Trevenue, if any, for each program service reported. Trevenue Say	4		
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4c (Code:) (Expenses \$		kindergarten through fifth grade students.	
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4e Total program service expenses 3,389,961.	4d		
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	<u>+€</u>		n 990 (2022)

Form 990 (2022) Atlas Public Schools Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		Х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		Х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If</i> "Yes," <i>complete</i>			
	Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		Х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
_	Part VI	11a	Х	
h	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? If "Yes," complete Schedule D, Part VII	11b		x
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
·	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		x
Ч	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
-	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		Х
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	Х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete	<u> </u>		
	Schedule D, Parts XI and XII	12a	Х	
h	Was the organization included in consolidated, independent audited financial statements for the tax year?			
-	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Х	T
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		х
b				
_	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			T
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes."			
	complete Schedule G, Part III	19		x
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		X
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		<u></u>
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Х

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

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		x
h	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	270		
·	, , , , ,	24c		
	any tax-exempt bonds?	24d		\vdash
	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	240		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	05-		x
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		<u> </u>
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and			
	that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			3,7
	Schedule L, Part I	25b		<u> </u>
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			l
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		Х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	Х	
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28c		Х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
00	contributions? If "Yes," complete Schedule M	30		x
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		X
32	Did the organization required, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		1
32	, ,			x
00	Schedule N, Part II	32		
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations		v	
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	Х	-
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			_V
	Part V, line 1	34		X
	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		<u> X</u>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
_	Note: All Form 990 filers are required to complete Schedule O	38	X	
Par	TV Statements Regarding Other IRS Filings and Tax Compliance			_
	Check if Schedule O contains a response or note to any line in this Part V			
			Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 7			
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b 0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	Х	
		_		

Form 990 (2022) Atlas Public Schools

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

			Yes	No					
2 a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,								
	filed for the calendar year ending with or within the year covered by this return		37						
	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	37					
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X					
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b							
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a								
L	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X					
D	If "Yes," enter the name of the foreign country See instructions for filling requirements for FinCFN Form 114. Beneat of Foreign Bank and Financial Associate (FBAR)								
5 0	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Х					
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5a 5b		X					
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c							
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit	30							
oa	any contributions that were not tax deductible as charitable contributions?	6a		Х					
h	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts	- Ou							
~	were not tax deductible?	6b							
7	Organizations that may receive deductible contributions under section 170(c).								
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		х					
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b							
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required								
	to file Form 8282?	7с		Х					
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d								
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		Х					
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Х					
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g							
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h							
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the								
	sponsoring organization have excess business holdings at any time during the year?	8							
9	Sponsoring organizations maintaining donor advised funds.								
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a							
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b							
10	Section 501(c)(7) organizations. Enter:								
	Initiation fees and capital contributions included on Part VIII, line 12								
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities								
11	Section 501(c)(12) organizations. Enter:								
	Gross income from members or shareholders 11a								
b	Gross income from other sources. (Do not net amounts due or paid to other sources against								
10-	amounts due or received from them.) Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	10-							
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12a							
13	Section 501(c)(29) qualified nonprofit health insurance issuers.								
	Is the organization licensed to issue qualified health plans in more than one state?	13a							
_	Note: See the instructions for additional information the organization must report on Schedule O.	100							
b	Enter the amount of reserves the organization is required to maintain by the states in which the								
	organization is licensed to issue qualified health plans								
С	Enter the amount of reserves on hand								
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		Х					
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b							
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or								
	excess parachute payment(s) during the year?	15		X					
	If "Yes," see the instructions and file Form 4720, Schedule N.								
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		Х					
	If "Yes," complete Form 4720, Schedule O.								
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities								
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17							
	If "Yes," complete Form 6069.								

Atlas Public Schools 83-3942865 Form 990 (2022) 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 on 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 **1a** Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. **b** Enter the number of voting members included on line 1a, above, who are independent Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other X officer, director, trustee, or key employee? 2 Did the organization delegate control over management duties customarily performed by or under the direct supervision 3 of officers, directors, trustees, or key employees to a management company or other person? 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 Did the organization become aware during the year of a significant diversion of the organization's assets? 5 Did the organization have members or stockholders? 6 Х 6 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? Х 7a **b** Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: Х a The governing body? 8a **b** Each committee with authority to act on behalf of the governing body? Х 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes." provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes Nο 10a Did the organization have local chapters, branches, or affiliates? Х 10a 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? 10b

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

List the states with which a copy of this Form 990 is required to be filed
 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website
 Another's website
 Upon request
 Other (explain on Schedule O)

Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ${\tt Colby\ Heckendorn\ -\ 314-437-4898}$

400 S 18th Street, St Louis, MO 6310

83-3942865

Form 990 (2022) Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated **Employees, and Independent Contractors**

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

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

(A) Name and title	(B) Average hours per week	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					an	(D) Reportable compensation from	(E) Reportable compensation from related	(F) Estimated amount of other
	(list any hours for related organizations below line)	Individual trustee or director	In stit utio nal tru stee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MISC/ 1099-NEC)	compensation from the organization and related organizations
(1) Colby Heckendorn	40.00							152 016	•	25 050
Executive Director	F 00			Х				153,816.	0.	35,250.
(2) Russ Kirk	5.00	.,		,,						
President	F 00	Х		Х				0.	0.	0.
(3) Kwofe Coleman	5.00	37		٦,					_	
Treasurer (4) Alice Dickherber	F 00	Х		Х				0.	0.	0.
	5.00	Х		х				0.	0.	0.
(5) Lorna Sanchez McClellan	2.00	Λ		^				0.	0.	0.
Member	2.00	Х						0.	0.	0.
(6) Mark Minden	2.00	Λ						0.	0.	0.
Member	2.00	Х						0.	0.	0.
(7) Scott Malin	2.00	22						•	0.	<u>.</u>
Member	2.00	Х						0.	0.	0.
(8) Nancy Wild	2.00									
Member		х						0.	0.	0.
-										

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(E)

(B)

(C)

(D)

(A)

(F)

Name and title	Average hours per week	box,	not cl	Pos heck i ss per	rson i	than o s both or/trus	an	Reportable compensation from	Reportable compensatio		Estima amou	ated nt of
	(list any hours for related organizations below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MIS 1099-NEC)	s	compen from organiz and re organiz	sation the ation lated
		•										
1b Subtotal c Total from continuation sheets to Part V	II, Section A							153,816.		0.		250.
d Total (add lines 1b and 1c)								153,816. ceived more than \$100,	000 of reportable	0.	33,	250. 1
Did the organization list any former officer	director truct	00 10	·0\/ 0	mnl	01/0	0 or	bia	host componented emp	lovos on		Ye	s No
line 1a? <i>If</i> "Yes," <i>complete Schedule J for s</i> 4 For any individual listed on line 1a, is the si	such individual										3	X
and related organizations greater than \$15	0,000? If "Yes,	" co	mple	ete S	Sche	edule	J f	or such individual			4 X	
5 Did any person listed on line 1a receive or a rendered to the organization? If "Yes," con											5	Х
Section B. Independent Contractors 1 Complete this table for your five highest co	· ·								· · · · · · · · · · · · · · · · · · ·	ensati	on from	
the organization. Report compensation for (A)					ith c	or wi	thin	(B)		0-	(C)	·
Name and business	address	NC	ONE	<u>:</u>				Description of s	ervices		mpensa	lion
							\dashv					
2 Total number of independent contractors (i	including but n	ot lin	nitec	l to	thos	se lis	ted	above) who received mo	ore than			
\$100,000 of compensation from the organi	zation)				F	orm 99 0	(2022)

Form 990 (2022) Atlas Public Schools
Part VIII Statement of Revenue

		Check if Schedule O	conta	ains a respon	ise d	or note to any lin	ne in this Part VIII			
							(A)	(B)	(C)	(D)
							Total revenue	Related or exempt		Revenue excluded from tax under
								function revenue	business revenue	sections 512 - 514
10 10	4.	Foderated compaigns		10						
nts Ints				1a			-			
Gra	b						-			
s, An	С	•								
E E	d	Related organizations			_		-			
Contributions, Gifts, Grants and Other Similar Amounts	е	Government grants (contr	ibutio	ons) 1e	<u>4,</u>	305,050.				
ion	f	All other contributions, gifts,	grant							
the		similar amounts not included	abov	re 1f	<u>1,</u>	041,995.				
PE	g	Noncash contributions included in	lines 1							
an So	h	Total. Add lines 1a-1f					5,347,045.			
						Business Code				
	2 9	Student fees				611110	32,459.	32,459.		
Š	Z b		n ·	fees	_	611110	1,158.	1,158.		
Program Service Revenue					_	011110	1,130.	1,150.		
n S	C				_					
Jrai Se	d				_					
<u>8</u>	е				_					
۵	f	1 3					22 54 5			
	g	Total. Add lines 2a-2f					33,617.			
	3	Investment income (include	ling o	dividends, in	tere	st, and				
		other similar amounts)					5,642.			5,642.
	4	Income from investment of	f tax	exempt bon	ıd pı	roceeds				
	5	Royalties								
				(i) Real		(ii) Personal				
	6 a	Gross rents	6a							
	b		6b							
			6c							
	C	, ,								
	- 0		·····	(i) Securitie	·····	(ii) Other				
	<i>i</i> a	Gross amount from sales of	_	(i) Securitie	-55	(ii) Other	-			
		assets other than inventory	7a				-			
	b	Less: cost or other basis								
Jue		and sales expenses	7b				-			
Š	C	Gain or (loss)	7с							
ther Revenue	d	Net gain or (loss)								
Je	8 a	Gross income from fundraising	ng ev	ents (not						
₹		including \$		of						
		contributions reported on								
		Part IV, line 18		·	8a					
	b	Less: direct expenses			8b					
		Net income or (loss) from								
		Gross income from gamin		- 1						
	5 6	Part IV, line 19			9a					
					9b		-			
		Less: direct expenses								
		Net income or (loss) from		-						
	10 a	Gross sales of inventory, I								
		and allowances			10a		-			
	b	Less: cost of goods sold			10b					
	С	Net income or (loss) from	sales	of inventory	/					
,						Business Code				
ons e	11 a	i			_					
Miscellaneous Revenue	b									
elk eve	С				_					
<u>ss</u>		All other revenue								
Σ		Total. Add lines 11a-11d								
	12						5,386,304.	33,617.	0.	5,642.

Form 990 (2022) Part IX | State

	t IX Statement of Functional Expense				
Secti	on 501(c)(3) and 501(c)(4) organizations must comp	lete all columns. All othe	r organizations must con	nplete column (A).	
	Check if Schedule O contains a respon				
	not include amounts reported on lines 6b, Bb, 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,	104 201		170 740	15 5/2
•	trustees, and key employees	194,291.		178,748.	15,543.
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
7	persons described in section 4958(c)(3)(B)	1,761,936.	1,686,883.	67,733.	7,320.
7 8	Other salaries and wages Pension plan accruals and contributions (include	1,701,550.	1,000,003.	01,133.	7,320.
0	section 401(k) and 403(b) employer contributions)	256,825.	255,220.		1,605.
9	Other employee benefits	177,811.	162,138.	14,690.	983.
10	Payroll taxes	144,514.	127,725.	14,950.	1,839.
11	Fees for services (nonemployees):		227,7230	22,75501	
	Management	2,750.		2,750.	
b	Legal	2,641.		2,641.	
	Accounting	60,542.		60,542.	
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17	13,125.			13,125.
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25,				
	column (A), amount, list line 11g expenses on Sch O.)	287,678.	213,326.	74,352.	
12	Advertising and promotion	6,704.	6,704.		
13	Office expenses	686,254.	647,832.	38,422.	
14	Information technology				
15	Royalties		50.050	10 101	
16	Occupancy	77,681.	58,260.	19,421.	
17	Travel				
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	45,463.	34,097.	11,366.	
20	Interest Payments to affiliates	40,400.	J#,UJ/•	11,300.	
21 22	Payments to affiliates	234,391.	175,793.	58,598.	
23	Insurance	57,268.	4,517.	52,751.	
24	Other expenses. Itemize expenses not covered	0.7200		0=7.0=1	
	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A),				
_	amount, list line 24e expenses on Schedule 0.) Student Transportation	8,002.	8,002.		
a	Food Services	7,295.	7,295.		
b	Dues and Subscriptions	2,169.	2,169.		
d		2,100	2,100		
	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	4,027,340.	3,389,961.	596,964.	40,415.
26	Joint costs. Complete this line only if the organization		,	,	<u>, </u>
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				- 000 (

Га	IL A	Balance Sheet					
		Check if Schedule O contains a response or no	te to any	/ line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			223,545.	1	243,067.
	2	Savings and temporary cash investments			250,000.	2	1,117,387.
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net				4	
	5	Loans and other receivables from any current o					
		trustee, key employee, creator or founder, subs	tantial c	ontributor, or 35%			
		controlled entity or family member of any of the	se perso	ons		5	
	6	Loans and other receivables from other disqual	fied per	sons (as defined			
ω		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6		
	7	Notes and loans receivable, net				7	
Assets	8	Inventories for sale or use				8	
¥	9	Prepaid expenses and deferred charges				9	
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D	10a	12,279,955.			
	b	Less: accumulated depreciation	10b	372,006.	531,087.	10c	11,907,949.
	11	Investments - publicly traded securities				11	
	12	Investments - other securities. See Part IV, line	11			12	
	13	Investments - program-related. See Part IV, line	11			13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11		15			
	16	Total assets. Add lines 1 through 15 (must equ	1,004,632.	16	13,268,403.		
	17	Accounts payable and accrued expenses			0.	17	11,563.
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete	Part IV	of Schedule D		21	
S	22	Loans and other payables to any current or form	ner offic	er, director,			
Liabilities		trustee, key employee, creator or founder, subs	tantial c	ontributor, or 35%			
iabi		controlled entity or family member of any of the	se perso	ons		22	
_	23	Secured mortgages and notes payable to unrela	ated thir	d parties	585,891.	23	11,479,135.
	24	Unsecured notes and loans payable to unrelate	d third p	parties		24	
	25	Other liabilities (including federal income tax, pa	ayables t	o related third			
		parties, and other liabilities not included on line	s 17-24).	Complete Part X			
		of Schedule D				25	11 100 100
	26	Total liabilities. Add lines 17 through 25			585,891.	26	11,490,698.
		Organizations that follow FASB ASC 958, che	eck here	X			
Ses		and complete lines 27, 28, 32, and 33.					
an	27				350,241.	27	1,777,705.
Ba	28	Net assets with donor restrictions			68,500.	28	0.
ဋ		Organizations that do not follow FASB ASC 9	58, che	ck here			
Ē		and complete lines 29 through 33.					
0	29	Capital stock or trust principal, or current funds				29	
se	30	Paid-in or capital surplus, or land, building, or e	quipmer	nt fund		30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated in			444 - 44	31	4 855 545
Sei	32	Total net assets or fund balances		<u> </u>	418,741.	32	1,777,705.
	33	Total liabilities and net assets/fund balances			1,004,632.	33	13,268,403.

Form **990** (2022)

Pa	Reconciliation of Net Assets					
	Check if Schedule O contains a response or note to any line in this Part XI					
1	Total revenue (must equal Part VIII, column (A), line 12)	1		5,38	6,3	04.
2	Total expenses (must equal Part IX, column (A), line 25)	2		4,02	7,3	40.
3	Revenue less expenses. Subtract line 2 from line 1	3		1,35	8,9	64.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4		41	8,7	41.
5	Net unrealized gains (losses) on investments	5				
6	Donated services and use of facilities	6				
7	Investment expenses	7				
8	Prior period adjustments	8				
9	Other changes in net assets or fund balances (explain on Schedule O)	9				0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,					
	column (B))	10		1,77	7.7	05.
Pa	rt XII Financial Statements and Reporting					
	Check if Schedule O contains a response or note to any line in this Part XII					X
	ones in constant of sometime and soperior of note to any into in any and any				Yes	No
1	Accounting method used to prepare the Form 990: Cash Cash Control X Other Modified	d ca	ash			
•	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule					
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?			2a		х
Lu	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed					
	separate basis, consolidated basis, or both:	on a				
	Separate basis Consolidated basis Both consolidated and separate basis					
h				2b	Х	
J	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			20		
	consolidated basis, or both:	Dasis,				
	Separate basis X Consolidated basis Both consolidated and separate basis					
•	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	oudit				
C	review, or compilation of its financial statements and selection of an independent accountant?			2c		x
				20		25
25	If the organization changed either its oversight process or selection process during the tax year, explain on Scho	edule (J.			
за	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the			1	Х	
l.	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?			3a	Λ	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, and the organization did not undergo the required audit or audits.	ed aud	JIT		v	

SCHEDULE A

(Form 990)

Total

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number

		Atla	s Public So	chools				8	3-3942865
Pa	rt I	Reason for Public (Charity Status.	(All organizations must o	omplete th	is part.) S	ee instructions.		
he	organ	ization is not a private found	ation because it is: (F	For lines 1 through 12, c	heck only o	one box.)			
1		A church, convention of ch	urches, or associatio	n of churches described	in sectio	n 170(b)(1	I)(A)(i).		
2	X	A school described in sect	ion 170(b)(1)(A)(ii). (Attach Schedule E (Forn	n 990).)				
3		A hospital or a cooperative	hospital service orga	anization described in se	ection 170	(b)(1)(A)(ii	i).		
4		A medical research organiz	ation operated in cor	njunction with a hospital	described	in sectio	n 170(b)(1)(A)(iii). Enter	the hospital's name,
		city, and state:							
5		An organization operated for	or the benefit of a col	lege or university owned	l or operate	ed by a go	vernmental unit	describe	ed in
		section 170(b)(1)(A)(iv). (0	Complete Part II.)						
6		A federal, state, or local go	vernment or governm	nental unit described in	section 17	'0(b)(1)(A)	(v).		
7		An organization that norma	lly receives a substar	ntial part of its support fr	rom a gove	rnmental	unit or from the $\mathfrak q$	general p	oublic described in
		section 170(b)(1)(A)(vi). (C	omplete Part II.)						
8		A community trust describe	ed in section 170(b)((1)(A)(vi). (Complete Par	t II.)				
9		An agricultural research org	ganization described	in section 170(b)(1)(A)(ix) operate	ed in conju	ınction with a lar	nd-grant	college
		or university or a non-land-o	grant college of agricu	ulture (see instructions).	Enter the r	name, city	, and state of the	college	or
		university:							
10		An organization that norma							
		activities related to its exen		•					-
		income and unrelated busin		(less section 511 tax) fro	m busines	ses acqui	red by the organ	ization a	ıfter June 30, 1975.
		See section 509(a)(2). (Co	•						
11		An organization organized	•	•	•				_
12		An organization organized	•	•	-		· · · · · · · · · · · · · · · · · · ·		
		more publicly supported or	~						check the box on
		lines 12a through 12d that	* *		•			-	ado da la
а		Type I. A supporting orga	•	•		-			
		the supported organization			majority o	t the aired	tors or trustees	of the su	ipporting
L		organization. You must o	= -		ion with its		d arganization(s	, by bay	vin a
b		Type II. A supporting org	•				-		-
		control or management organization(s). You mus			arrie persor	is that con	illor or manage	irie supp	oorted
С		Type III functionally inte			in connect	ion with	and functionally i	ntegrate	nd with
·		its supported organizatio	-				•	incgrate	o with,
d		Type III non-functionally		·				l organiz	ration(s)
-		that is not functionally int						-	
		requirement (see instruct		• ,	•		•		
е		Check this box if the orga	•	•	•			Type III	
		functionally integrated, or					31 - 7 31 - 7	,,	
f	Ente	er the number of supported of							
g		ride the following information							
	(i) Name of supported	(ii) EIN	(iii) Type of organization (described on lines 1-10	(iv) Is the orga in your governi	nization listed ng document?	(v) Amount of mo	•	(vi) Amount of other
		organization		above (see instructions))	Yes	No	support (see instr	uctions)	support (see instructions)

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

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3						
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
6	Public support. Subtract line 5 from line 4.						
Sec	ction B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11							
12	Gross receipts from related activities,	etc. (see instruction	ons)	•	•	12	•
13	First 5 years. If the Form 990 is for the	•				01(c)(3)	
	organization, check this box and stop						
Sec	ction C. Computation of Publi						
14	Public support percentage for 2022 (I	ine 6, column (f), d	divided by line 11,	column (f))		14	9
15	Public support percentage from 2021	Schedule A, Part	II, line 14			15	9
16a	33 1/3% support test - 2022. If the	organization did no	ot check the box o	n line 13, and line	14 is 33 1/3% or m	ore, check this bo	x and
	stop here. The organization qualifies	as a publicly supp	orted organization	١			
b	33 1/3% support test - 2021. If the	organization did no	ot check a box on	line 13 or 16a, and	l line 15 is 33 1/3%	or more, check th	is box
	and stop here. The organization qual						
17a	10% -facts-and-circumstances test	- 2022. If the orc	ganization did not	check a box on line	e 13, 16a, or 16b, a	and line 14 is 10%	or more,
	and if the organization meets the fact						
	meets the facts-and-circumstances te	st. The organization	on qualifies as a pu	ublicly supported o	rganization		
b	10% -facts-and-circumstances test	- 2021. If the orc	ganization did not	check a box on line	e 13, 16a, 16b, or ⁻	17a, and line 15 is	10% or
	more, and if the organization meets the	ne facts-and-circun	nstances test, che	ck this box and s	top here. Explain i	n Part VI how the	
	organization meets the facts-and-circu	umstances test. Th	ne organization qu	alifies as a publicly	supported organiz	zation	
18	Private foundation. If the organization	n did not check a	box on line 13. 16	a, 16b, 17a, or 17b	o, check this box a		

Schedule A (Form 990) 2022 Atlas Public Schools | 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.)

Se	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in any activity that is related to the						
	organization's tax-exempt purpose						
3							_
	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5						
78	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
k	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						
	Add lines 7a and 7b						
	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support	<u> </u>					
Cale	endar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
	Amounts from line 6		, ,	` ,			,,
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties, and income from similar sources						
k	Unrelated business taxable income						_
	(less section 511 taxes) from businesses						
	acquired after June 30, 1975						
	Add lines 10a and 10b						
	Net income from unrelated business						
	activities not included on line 10b, whether or not the business is						
	regularly carried on						
12	Other income. Do not include gain						
	or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)						
	First 5 years. If the Form 990 is for th	ne organization's fi	rst, second, third,	ourth, or fifth tax	year as a section 5	01(c)(3) organizatio	on,
		-			·		
Se	ction C. Computation of Publi						
15	Public support percentage for 2022 (li	ine 8, column (f), d	ivided by line 13, o	column (f))		15	%
16	Public support percentage from 2021	Schedule A, Part	III, line 15			16	%
Se	ction D. Computation of Inves	tment Income	Percentage				
17	Investment income percentage for 20)22 (line 10c, colur	nn (f), divided by li	ne 13, column (f))		17	%
	8 Investment income percentage from 2021 Schedule A, Part III, line 17						
	Pa 33 1/3% support tests - 2022. 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 ar						
k	33 1/3% support tests - 2021. If the						
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization						

Part IV | Supporting Organizations

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

Section A. All Supporting Organizations

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

	Yes	No
1		
2		
_		
За		
- 54		
3b		
JU		
3с		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9с		
10a		
10b		

Pai	t IV	Supporting Organizations (continued)			
				Yes	No
11	Has th	ne organization accepted a gift or contribution from any of the following persons?			
а	A pers	son who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c be	elow, the governing body of a supported organization?	11a		
b	A fami	ily member of a person described on line 11a above?	11b		
С	A 35%	controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail	in Part VI.	11c		
Sec	tion E	B. Type I Supporting Organizations			
				Yes	No
1		e governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
		supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, ors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
		vely operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
		zation, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the			
_		rted organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2		e organization operate for the benefit of any supported organization other than the supported			
		zation(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
		1 how providing such benefit carried out the purposes of the supported organization(s) that operated,	_		
Sec		vised, or controlled the supporting organization. C. Type II Supporting Organizations	2		
		, , , , , , , , , , , , , , , , , , ,		Yes	No
1	Were:	a majority of the organization's directors or trustees during the tax year also a majority of the directors		163	140
•		stees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
		nagement of the supporting organization was vested in the same persons that controlled or managed			
		poorted organization(s).	1		
Sec	tion C). All Type III Supporting Organizations			-
				Yes	No
1	Did th	e organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organi	zation'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			
	organi	zation's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were a	any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organi	zation(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the or	ganization maintained a close and continuous working relationship with the supported organization(s).	2		
3	-	son of the relationship described on line 2, above, did the organization's supported organizations have a			
	-	cant voice in the organization's investment policies and in directing the use of the organization's			
		e or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's	_		
202	suppo	rted organizations played in this regard. Type III Functionally Integrated Supporting Organizations	3		
1 a		the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). The organization satisfied the Activities Test. <i>Complete</i> line 2 below.	•		
b		The organization satisfied the Activities rest. Complete line 2 perow. The organization is the parent of each of its supported organizations. Complete line 3 below.			
c		The organization is the parent of each of its supported organizations. Complete into 9 below. The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see ins	etruction	c)	
2		ies Test. Answer lines 2a and 2b below.	struction	Yes	No
а		obstantially all of the organization's activities during the tax year directly further the exempt purposes of			
		pported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
		supported organizations and explain how these activities directly furthered their exempt purposes,			
		ne organization was responsive to those supported organizations, and how the organization determined			
	that th	ese activities constituted substantially all of its activities.	2a		
b	Did th	e activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or	more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part V	If the reasons for the organization's position that its supported organization(s) would have engaged in			
		activities but for the organization's involvement.	2b		
3		t of Supported Organizations. Answer lines 3a and 3b below.			
а		e organization have the power to regularly appoint or elect a majority of the officers, directors, or			
		es of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b		e organization exercise a substantial degree of direction over the policies, programs, and activities of each	OL.		
	OT ITS S	supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

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.

All other Type III non-functionally integrated supporting organize	Lations must complete	Occions A through L.	(B) Current Year
Section A - Adjusted Net Income		(A) Prior 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 instruction	ons) 6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Section B - Minimum Asset Amount		(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 Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors			
(explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater a	amount,		
see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column	A) 3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to			
emergency temporary reduction (see instructions).	6		
7 Check here if the current year is the organization's first as a no	n-functionally integrate	d Type III supporting orga	anization (see

Schedule A (Form 990) 2022

instructions).

a Applied to underdistributions of prior years **b** Applied to 2022 distributable amount

c Remainder. Subtract lines 4a and 4b from line 4. 5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater

than zero, explain in Part VI. See instructions 6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in

7 Excess distributions carryover to 2023. Add lines 3j

Part VI. See instructions.

and 4c. 8 Breakdown of line 7: a Excess from 2018 **b** Excess from 2019 c Excess from 2020 d Excess from 2021 e Excess from 2022

83-3942865 Page 7 Atlas Public Schools Schedule A (Form 990) 2022 Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued) **Current Year** Section D - Distributions 1 1 Amounts paid to supported organizations to accomplish exempt purposes Amounts paid to perform activity that directly furthers exempt purposes of supported 2 organizations, in excess of income from activity Administrative expenses paid to accomplish exempt purposes of supported organizations 3 4 Amounts paid to acquire exempt-use assets 5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI) 5 6 6 Other distributions (describe in Part VI). See instructions. 7 7 Total annual distributions. Add lines 1 through 6. Distributions to attentive supported organizations to which the organization is responsive 8 (provide details in Part VI). See instructions. 8 9 Distributable amount for 2022 from Section C, line 6 Line 8 amount divided by line 9 amount 10 10 (i) (ii) Distributable Underdistributions Section E - Distribution Allocations (see instructions) **Excess Distributions** Pre-2022 Amount for 2022 Distributable amount for 2022 from Section C, line 6 2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions. 3 Excess distributions carryover, if any, to 2022 **a** From 2017 **b** From 2018 c From 2019 **d** From 2020 e From 2021 f Total of lines 3a through 3e g Applied to underdistributions of prior years h Applied to 2022 distributable amount i Carryover from 2017 not applied (see instructions) j Remainder. Subtract lines 3g, 3h, and 3i from line 3f. 4 Distributions for 2022 from Section D, line 7:

Schedule A (Form 990) 2022

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047 Inspection

Name of the organization

Atlas Public Schools

Employer identification number 83-3942865

Pai	Organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, line		or Accounts. Complete if the
		(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 w	riting that the assets held in donor advis	sed funds
	are the organization's property, subject to the organization's e	exclusive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor ad	lvisors 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?		Yes No
Pai	TII Conservation Easements. Complete if the organization	anization answered "Yes" on Form 990,	Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization	n (check all that apply).	
	Preservation of land for public use (for example, recreati	ion or education) Preservation o	f a historically important land area
	Protection of natural habitat	Preservation o	f a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualified	ed conservation contribution in the form	
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		
b			
	Number of conservation easements on a certified historic structure		2c
d	Number of conservation easements included in (c) acquired af		
	historic structure listed in the National Register		
3	Number of conservation easements modified, transferred, rele	eased, extinguished, or terminated by the	e organization during the tax
	year		
4	Number of states where property subject to conservation ease		
5	Does the organization have a written policy regarding the period		
_	violations, and enforcement of the conservation easements it l		
6	Staff and volunteer hours devoted to monitoring, inspecting, h	nandling of violations, and enforcing con	servation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, handli	ing of violations, and enforcing conserva	ation easements during the year
8	Does each conservation easement reported on line 2(d) above	e 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		
	balance sheet, and include, if applicable, the text of the footnot	·	
	organization's accounting for conservation easements.	3	
Pai	t III Organizations Maintaining Collections of	Art, Historical Treasures, or O	ther Similar Assets.
	Complete if the organization answered "Yes" on Form 9	990, Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 958	3, not to report in its revenue statement a	and balance sheet works
	of art, historical treasures, or other similar assets held for publ	lic exhibition, education, or research in f	urtherance of public
	service, provide in Part XIII the text of the footnote to its finance	cial statements that describes these iten	ns.
b	If the organization elected, as permitted under FASB ASC 958	3, 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 furt	herance 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 treat	sures, or other similar assets for financia	al gain, provide
	the following amounts required to be reported under FASB AS	SC 958 relating to these items:	
а	Revenue included on Form 990, Part VIII, line 1		\$
b	Assets included in Form 990, Part X		\$

Par	rt III Organizations Maintaining C	ollections of Art	, Hist	orical Tre	asures, o	Other	Similar	Assets	(continue	d)
3	Using the organization's acquisition, accessi	on, and other records	s, check	any of the f	following that	make sig	nificant us	se of its	,	
	collection items (check all that apply):									
а	Public exhibition	d		Loan or exc	hange progra	ım				
b	Scholarly research	е		Other						
С	Preservation for future generations									
4	Provide a description of the organization's co	ollections and explain	how th	ey further th	ne organizatio	n's exem	pt purpos	e in Part	XIII.	
5	During the year, did the organization solicit o	r receive donations o	of art, his	storical treas	sures, or othe	r similar a	ssets			
	to be sold to raise funds rather than to be ma	aintained as part of th	ne orgar	nization's co	llection?				Yes	No
Par	rt IV Escrow and Custodial Arran	gements. Comple	ete if the	e organizatio	n answered "	Yes" on F	orm 990,	Part IV, I	ine 9, or	
	reported an amount on Form 990, Pa	rt X, line 21.								
1a	Is the organization an agent, trustee, custodi	an or other intermedi	ary for o	contributions	s or other ass	ets not in	cluded			
	on Form 990, Part X?								Yes	No
b	If "Yes," explain the arrangement in Part XIII									
									Amount	
С	Beginning balance						1c			
d	Additions during the year						1d			
е	Distributions during the year						1e			
f	Ending balance						1f			
2a	Did the organization include an amount on Fe	orm 990, Part X, line	21, for 6	escrow or cu	ustodial acco	unt liabilit	y?	L	Yes	No
	If "Yes," explain the arrangement in Part XIII.									
Pai	rt V Endowment Funds. Complete i								_	
		(a) Current year	(b) F	Prior year	(c) Two year	s back (d) Three ye	ars back	(e) Four yea	ars back
	Beginning of year balance									
b	Contributions									
С	Net investment earnings, gains, and losses									
d	Grants or scholarships									
е	Other expenditures for facilities									
	and programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the curr		e (line 1g	g, column (a))) held as:					
а	Board designated or quasi-endowment		_%							
b	Permanent endowment	%								
С	Term endowment	.%								
	The percentages on lines 2a, 2b, and 2c sho	•								
3a	Are there endowment funds not in the posse	ssion of the organiza	tion tha	t are held ar	nd administer	ed for the			[v	
	organization by:								Ye	s No
	(i) Unrelated organizations								3a(i)	+-
	(ii) Related organizations								3a(ii)	+-
b	If "Yes" on line 3a(ii), are the related organiza								3b	
Do:	Describe in Part XIII the intended uses of the rt VI Land, Buildings, and Equipm		vment f	unds.						
Fai			Dort IV	/ line 11e C		Dort V II	no 10			
	Complete if the organization answere				T					
	Description of property	(a) Cost or of basis (investm			or other	٠,	cumulated	3 E	(d) Book va	alue
	Lond	`	i c iii)		(other)	uep	reciation		2 010	000
	Land				0,000.				<u>2,940,</u> 3,944,	
	Buildings				4,542.	າ	69,52			
_	Leasehold improvements				7,728.		$\frac{69,52}{2,48}$		888, 10	
d	1 1				$\frac{3,466.}{4,219.}$		4,40		$\frac{10,}{4,124,}$	$\frac{981.}{210}$
	Other								4,124, 1,907,	
ı otal	I. Add lines 1a through 1e. (Column (d) must e	aual Form 990) Part 3	x colum	nn (K) line 1	UC.)			I 🛨	エ, ノし / ,	ノマン・

Schedule D (Form 990) 2022

(a) Description of security or category inclusing name of security. (b) Book value (c) Method of valuation: Cost or end-of-year market value (d) Financial derivatives (e) Method of valuation: Cost or end-of-year market value (f) Cose() Included equity interests (g) Description of investment equity interests (g) Description of investment equity interests (g) Description of investment equity interests (g) Description eq	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.	
11 Francial derivatives	(a) Descrip				d-of-year market value
		1.1.1.1.1			
(A)					
A					
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(b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c					
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Col.	` '				
G) (e) (e) (f) (f) (h)					
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 13. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 13. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 13. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 25. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 25. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 25. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 25. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 25. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 25. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 25. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 25. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 25. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 25. Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See F					
Nestments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.					
Nestments - Program Related. Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.		b) must equal Form 990, Part X, col. (B) line 12.)			
(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) (9) (10tal. (Col. (b) must equal Form 990, Part X, col. (8) line 13.) Part X (a) Description (b) Book value (1) (2) (3) (4) (5) (6) (7) (8) (9) (9) (9) (10tal. (Col. (b) must equal Form 990, Part X, col. (8) line 15.) 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) (5) (6) (7) (8) (9) (9) Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability (1) Federal income taxes (2) (3) (4) (4) (5) (6) (7) (8) (9) (1) (9) (1) (1) (1) (1) (2) (2) (3) (3) (4) (4) (5) (6) (7) (8) (9) (9) (1) (1) (1) (1) (2) (3) (4) (4) (5) (5) (6) (7) (7) (8) (9) (9) (1) (1) (1) (1) (2) (3) (4) (4) (5) (5) (6) (7) (7) (8) (8) (9) (9) (1) (1) (1) (2) (3) (4) (4) (5) (5) (6) (7) (7) (8) (8) (9) (9) (1) (1) (1) (2) (3) (4) (4) (5) (5) (6) (7) (7) (8) (8) (9) (9) (1) (1) (1) (1) (2) (3) (4) (4) (5) (5) (6) (7) (7) (8) (8) (9) (9) (1) (1) (1) (1) (2) (3) (4) (4) (5) (5) (6) (7) (7) (8) (8) (9) (9) (1) (1) (1) (1) (1) (1) (1) (2) (2) (3) (4) (4) (5) (5) (6) (6) (7) (7) (8) (8) (9) (9) (1) (1) (1) (1) (1) (1) (1) (2) (2) (3) (4) (4) (5) (5) (6) (6) (7) (7) (8) (8) (9) (9) (9) (9) (9) (9) (9) (9) (9) (9	Part VIII	Investments - Program Related.			
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Par	t XI Reconciliation of Revenue per Audited Financial Statemer	nte With E	Pavanua nar Ra		JJ42005 Page
rai		ito with r	ievende per ne	turri.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.			1	5,386,304
1				1	3,300,304
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	2a			
a	Net unrealized gains (losses) on investments			1	
b	Donated services and use of facilities			1	
c	Recoveries of prior year grants Other (Describe in Part XIII.)			1	
d e				2e	0
3	Add lines 2a through 2d Subtract line 2e from line 1			3	5,386,304
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				3,300,304
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)			1	
				4c	0
5	Add lines 4a and 4b Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I. line 12.)			5	5,386,304
Pai	t XII Reconciliation of Expenses per Audited Financial Stateme	nts With	Expenses per l		
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
1	Total expenses and losses per audited financial statements			1	4,027,340
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			•	1,02,,310
a	Donated services and use of facilities	2a			
b				1	
C	Prior year adjustments Other lesses			-	
_	Other losses Other (Describe in Part XIII.)			-	
d	,			1 20	0
_	Add lines 2a through 2d			2e 3	4,027,340
3	Subtract line 2e from line 1				4,021,540
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	45			
a	Investment expenses not included on Form 990, Part VIII, line 7b			-	
b	Other (Describe in Part XIII.)			1.	0
	Add lines 4a and 4b			4c	4,027,340
5 Pai	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) t XIII Supplemental Information.			5	4,027,340
		\/ lines 4 ln s	and Ohr Doub V. lines.	L. David V	/ line Or Deut VI
	de the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part I			, Part A	K, IIIIe ∠, Part XI,
iines	2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any addit	tional inform	ation.		
Dan	rt X, Line 2:				
rai	c A, line Z.				
πh	e School is a not-for-profit organization u	nder S	ection 501	(c)	(3) of the
1110	. Democr is a not for profite organization a	iiaci b	0001011 301	(0)	(3) OI CIIC
Tnt	ernal Revenue Code and is exempt from inco	me tax	es on rela	ted	income
	erial heveilae code and ib chempe from the	1110 0411	<u> </u>		111001110
und	ler Section 501(a) of the Code. The School	files	federal in	forr	national
ret	curns which includes the Schools affiliate	report	ed as a di	srec	garded
				<u></u>	<u>,</u>
ent	ity. These returns are generally subject t	o exam	ination by	, the	e Internal
		<u> </u>			
Rev	venue Service for three years from the date	thev	are filed.		

SCHEDULE E

Department of the Treasury Internal Revenue Service

(Form 990)

Schools

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Atlas Public Schools

Employer identification number

83-3942865

Pa	rtI			
			YES	NO
1	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter,			
	bylaws, other governing instrument, or in a resolution of its governing body?	1	Х	
2	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures,			
	catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	X	
3	Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet			
	homepage at all times during its tax year in a manner reasonably expected to be noticed by visitors to the			
	homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the			
	registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general			
	community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II	3	X	
4	Does the organization maintain the following?			
а	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	X	
b		4b		Х
	with student admissions, programs, and scholarships?	4c	X	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Х	
	If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
	As a public school that does not charge tuition, we do not			
	have scholarships or financial assistance.			
5	Does the organization discriminate by race in any way with respect to:			
а	Students' rights or privileges?	5a		Х
	Admissions policies?	5b		Х
	Employment of faculty or administrative staff?	5c		Х
	Scholarships or other financial assistance?	5d		Х
	Educational policies?	5e		Х
	Use of facilities?	5f		Х
_	Athletic programs?	5g		Х
	Other extracurricular activities?	5h		х
	If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.	<u> </u>		
_			v	
	Does the organization receive any financial aid or assistance from a governmental agency?	6a	Х	Х
b	Has the organization's right to such aid ever been revoked or suspended?	6b		_^
_	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, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering		37	
	racial nondiscrimination? If "No," explain on Part II	7	X	I

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

Schedule E (Form 990) 2022

SCHEDULE J (Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

2022

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service Name of the organization

Department of the Treasury

Attach to Form 990.

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

Atlas Public Schools

 $Employer\ identification\ number \\ 83-3942865$

Pa	art I Questions Regarding Compensation			
			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990,			
	Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	First-class or charter travel			
	Travel for companions Payments for business use of personal residence			
	Tax indemnification and gross-up payments Health or social club dues or initiation fees			
	Discretionary spending account Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or			
	reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors,			
	trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's			
	CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to			
	establish compensation of the CEO/Executive Director, but explain in Part III.			
	Compensation committee Written employment contract			
	Independent compensation consultant Compensation survey or study			
	Form 990 of other organizations Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing			
	organization or a related organization:			
а	Receive a severance payment or change-of-control payment?	4a		Х
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		Х
С	Participate in or receive payment from an equity-based compensation arrangement?	4c		Х
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the revenues of:			
а	The organization?	5a		X
b	Any related organization?	5b		Х
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation			
	contingent on the net earnings of:			
а	The organization?	6a		X
b	Any related organization?	6b		Х
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments			
	not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the			
	initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in			
	Regulations section 53.4958-6(c)?	9	1	ı

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

Schedule J (Form 990) 2022

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

Executive Director (i) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			(B) Breakdown of W	I-2 and/or 1099-MISo compensation	C and/or 1099-NEC	other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
Executive Director (i) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(A) Name and Title		(i) Base compensation	incentive	reportable	compensation			
Executive Director (i) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(1) Colby Heckendorn	(i)	153,816.			23,219.	12,031.	189,066.	0.
	Executive Director		0.	0.	0.	0.	0.	0.	0.
		(i)							
		(i)							
		(i)							
		(ii)							
		(i)							
(i) (i) (ii) (ii) (ii) (iii) ((ii)							
(i) (ii) (ii) (iii)									
(ii) (ii) (iii) (i									
(i) (ii) (ii) (iii) (iii									
(i) (i) (ii) (ii) (ii) (iii) (iiii) (iiii) (iiiii) (iiiiiii) (iiiiiiii									
(i) (ii) (ii) (iii) (iiii) (iiii) (iiiii) (iiiiiii) (iiiiiiii									
(ii) (ii) (iii) (iiii) (iiii) (iiii) (iiiii) (iiiiii) (iiiiiiii									
(i) (ii) (ii) (iii) (iiii) (iiii) (iiii) (iiiii) (iiiiii) (iiiiiiii									
(ii) (ii) (ii) (ii) (iii)									
(i) (ii) (ii) (iii)									
(ii) (i) (i)									
(i)									
		(ii)							

Schedule J (Form 990) 2022	Atlas Public Schools	83-3942865	Page 3
Part III Supplemental Informa			
Provide the information, explanat	on, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, a	and for Part II. Also complete this part for any additional information	n.

SCHEDULE L

Department of the Treasury Internal Revenue Service

(Form 990)

Transactions With Interested Persons

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open To Public Inspection

Name of the organization

Atlas Public Schools

Employer identification number 83-3942865

D			DITC DONG								420			
Part I	Excess Bene	etit Transac	TIONS (section 5	01(c)(3	3), sect	ion 501(c)(4), and sec	ction	501(c)(29) orga	nizatio	ns on	ly).			
	Complete if the	organization ar	swered "Yes" on	Form 9	990, Pa	art IV, line 25a or 25b	o, or l	Form 990-EZ, Pa	art V, I	ine 40	b.			
1		(b) Relationship bet	ween o	disqual	lified						(d)	Corre	cted?
(a) Na	ame of disqualified p	person '	person and o			(0	c) De	scription of tran	sactio	n			es	No
												+ '	-	140
												+-	_	
2 Ento	r the amount of tay	incurred by the	organization mar	aggere	or disc	qualified persons duri	ina tl	ao yoar undor						
										Φ.				
										_				
3 Ente	r the amount of tax,	if any, on line 2	2, above, reimburs	sed by	the ore	ganization				\$				
		.,												
Part II	Loans to and	d/or From li	nterested Per	sons.	-									
	Complete if the	organization ar	swered "Yes" on	Form 9	990-EZ	, Part V, line 38a or F	orm	990, Part IV, lin	e 26; d	or if th	e orgai	nizatio	n	
	•	•	90, Part X, line 5,			,		,			Ū			
	(a) Name of	(b) Relationsh			oan to or	(e) Original	(f)	Balance due	(a)) In	(h) App	oroved	(i) W	ritten
	erested person	with organizati			m the	principal amount	"	Dalarice due		ult?	by boa	ard or	agree	ment?
		J organizati	51.154.1		ization?	ł				1	comm			
				<u> To</u>	From		-		Yes	No	Yes	No	Yes	No
				1										
				+	1									
				-	1									
				_										
Total		•	•			\$				<u> </u>				
Part III	Grants or As	ssistance B	enefiting Inter	este	d Per									
	_		swered "Yes" on											
	•					T '	П							
(a)	Name of interested	person	(b) Relationship			(c) Amount of assistance		(d) Type			• •) Purp assista	ose of	
			interested per the organiz		ia	assistance		assistan	Ce		•	255151	ance	
			trie organiz	alion										
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LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule L (Form 990) 2022

Schedule L (Form 990) 2022 Atlas	Public Schools		83-3942	865	Page 2
Part IV Business Transactions Involv	ing Interested Persons.				
Complete if the organization answered	"Yes" on Form 990, Part IV, line 28a, 2	8b, or 28c.			
(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	organi	aring of zation's nues?
				Yes	No
Erin Heckendorn	Spouse of Colby Hec	97,970.	Salary and		X
					<u> </u>
				<u> </u>	ļ
				<u> </u>	ļ
				1	
				-	
				-	-
Part V Supplemental Information.					
	anaca ta guartiana an Cabadula I (aca	inate (ationa)			
Provide additional information for respi	onses to questions on Schedule L (see	instructions).			
Sch L, Part IV, Business T	rangactions Involvir	a Interest	d Dergong.		
ben b, rait iv, business i	Tansaccions involvin	ig inceresce	a rersons.		
(a) Name of Person: Erin H	eckendorn				
(a) hame of following first					
(b) Relationship Between I	nterested Person and	l Organizati	on:		
<u> </u>					
Spouse of Colby Heckendorn					
(d) Description of Transac	tion: Salary and ber	efits as De	an of Math		
_					
Instruction					

SCHEDULE O (Form 990)

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 Form 990-EZ.

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

2022 Open to Public Inspection

OMB No. 1545-0047

Name of the organization

Atlas Public Schools

Employer identification number 83-3942865

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

academic program with authenic, real-world experiences so all students

thrive in middle school, high school and beyond. At Atlas, we envision

a time when all students in St. Louis have the skills and habits needed

to be successful in the 21st century, and where St. Louis is heralded

as a model of a flourishing, diverse, and empowered community. We

believe that high quality public schools will be the catalyst for

community transformation that will result in a thriving city.

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

have the skills and habits needed to be successful in the 21st century,

and where St. Louis is heralded as a model of a flourishing, diverse,

and empowered community. We leverage the unique resources of our

amazing city to provide unforgettable learning opportunities for our

kids. Our school model is designed not only to ensure that our students

are academically exceptional, but are creative and critical thinkers,

life-long learners, culturally competent citizens, well-rounded

individuals, and collaborative team members.

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

The form 990 is reviewed by the Executive Director and forwarded to the Board of Directors for review and comment prior to filing.

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

Board members annually complete a conflict of interest and code of ethics questionnaire disclosing any conflicts of interest.

<u>Schedule O (Form 990) 2022</u> Page **2**

Name of the organization **Employer identification number** Atlas Public Schools 83-3942865 Form 990, Part VI, Section B, Line 15a: The Board of Directors reviews school leader salaries from other LEAs and School Districts before finalizing the salary for the Executive Director and before approving the annual budget. Form 990, Part VI, Section C, Line 19: Such documents are made available upon request. Form 990, Part XII, Line 1 The financial statements have been prepared on the modified cash basis of accounting. This is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis differs from generally accepted accounting principles in that certain assets (such as contributions receivable), certain revenues, (such as revenue earned but not yet collected), certain liabilities (such as accounts payable), and certain expenses (such as expenses for goods and services received but not yet paid) are not included in these financial statements.

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37. Attach to Form 990.

Department of the Treasury Internal Revenue Service Name of the organization

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

OMB No. 1545-0047

Open to Public Inspection

Employer identification number

Atlas Public S	Schools					83-39428	365	
Part I Identification of Disregarded Entities. Comple	ete if the organization answered "Yes"	on Form 990, Part IV, line 33	3.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state of foreign country)	or Total inco	me End-of-year		Direct o	(f) controlling ntity	9
Atlas Public Schools Support Company LLC -								
92-1015713, 400 S 18th Street, St Louis , MO 63103	Provide support to Atlas Public Schools	Missouri		0. 11,49	0,698.	Atlas Public	c Schoo	ls
Part II Identification of Related Tax-Exempt Organizations during the tax year.	ations. Complete if the organization	answered "Yes" on Form 990), Part IV, line 34, b	ecause it had one	or more	related tax-exe	mpt	
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section	Dire	(f) ect controlling entity	contr	g) 512(b)(13) rolled tity?
3		Torcigit country)		501(c)(3))		,	Yes	No
					-		+	-

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(1	h)	(i)	(j)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total	Share of end-of-year assets	Disprop	ortionata	Code V-UBI	General o	Percentage
		country)		sections 512-514)			Yes	No	K-1 (Form 1065)	Yes No	
				1					1		

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign	Direct controlling entity	Type of entity (C corp, S corp, or trust)	Share of total income	Share of end-of-year assets	Percentage ownership		tion b)(13) rolled tity?
		country)		ŕ				Yes	No
	1								
]								
]								
]								
	1								
]								
	1								

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1a

Yes No

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b	Gift, grant, or capital contribution to related organization(s)				1b	
С	Gift, grant, or capital contribution from related organization(s)				1c	
d	Loans or loan guarantees to or for related organization(s)				1d	
е	Loans or loan guarantees by related organization(s)				1e	
f	Dividends from related organization(s)				1f	
g	Sale of assets to related organization(s)				1g	
h	Purchase of assets from related organization(s)				1h	
i	Exchange of assets with related organization(s)				1i	
j	Lease of facilities, equipment, or other assets to related organization(s)				1j	
	Lease of facilities, equipment, or other assets from related organization(s)				1k	
	Performance of services or membership or fundraising solicitations for related organ				11	
	Performance of services or membership or fundraising solicitations by related organ					
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization	on(s)			1n	
0	Sharing of paid employees with related organization(s)				10	
р	Reimbursement paid to related organization(s) for expenses				1 p	
q	Reimbursement paid by related organization(s) for expenses				1q	
					1r	
	Other transfer of cash or property from related organization(s)				1s	
2	If the answer to any of the above is "Yes," see the instructions for information on w	ho must complete th	is line, including covered rela	tionships and transaction thresholds.		
	(a) Name of related organization	(b)	(c)	(d)		
	Name of related organization	Transaction type (a-s)	Amount involved	Method of determining amount in	ivoivea	
		3,60 (2.3)				
/ 4 \						
(1)						
(2)						
(2)						
(3)						
(5)						
(4)						
,						
(5)						
<u>,,,</u>						
(6)						
	09-14-22	•	<u> </u>	Schedule	R (Form 9	990) 2022
					•	•

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	Are all partners sec. 501(c)(3) orgs.? Yes No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocation Yes N	General of managing partner? Yes No	(k) r Percentage ownership