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Form **990**

Return of Organization Exempt From Income Ta

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

Do not enter social security numbers on this form as it may be made public.

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

Department of the Treasury
Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 07-01-2023 , and ending 06-30-2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
JUDGE ROTENBERG EDUCATIONAL CENTER INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)
240 TURNPIKE STREET

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
CANTON, MA 020212341

D E
0

E Te
(7

G G

F Name and address of principal officer:
GLENDA P CROOKES
240 TURNPIKE ST
CANTON, MA 02021

H(a) Is this a gro
subordinate
H(b) Are all subo
included?
If "No," atta
H(c) Group exem

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.JUDGERC.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
TO PROVIDE RESIDENTIAL AND DAY TREATMENT PROGRAMS FOR CHILDREN AND ADULTS WITH DEVELO
EMOTIONAL OR BEHAVIORAL DISORDERS.

2 Check this box ☐
3 Number of voting members of the governing body (Part VI, line 1a) . . . . . .
4 Number of independent voting members of the governing body (Part VI, line 1b) . . . . .
5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) . . . . . .
6 Total number of volunteers (estimate if necessary) . . . . . .
7a Total unrelated business revenue from Part VIII, column (C), line 12 . . . . . .
b Net unrelated business taxable income from Form 990-T, Part I, line 11 . . . . . .

Revenue

		Prior Yea
8	Contributions and grants (Part VIII, line 1h)	6,
9	Program service revenue (Part VIII, line 2g)	95,
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	102,
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	

Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	
	14 Benefits paid to or for members (Part IX, column (A), line 4)	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	79,
	16a Professional fundraising fees (Part IX, column (A), line 11e)	
	b Total fundraising expenses (Part IX, column (D), line 25) 0	
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	21,
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	101,
	19 Revenue less expenses. Subtract line 18 from line 12	
Net Assets or Fund Balances		Beginning of Curr
	20 Total assets (Part X, line 16)	48,
	21 Total liabilities (Part X, line 26)	22,
	22 Net assets or fund balances. Subtract line 21 from line 20	26,

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and state knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all in any knowledge.

Sign Here

Signature of officer — Date: 2025-04-24

GLENDA P CROOKES EXECUTIVE DIRECTOR

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check self-emplo
		2025-04-24	

Firm's name MULLEN SCORPIO & CERILLI — Firm's EIN

Firm's address 67 CEDAR STREET SUITE 106 PROVIDENCE, RI 02903 — Phone no.

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO PROVIDE RESIDENTIAL AND DAY TREATMENT PROGRAMS FOR CHILDREN AND ADULTS WITH DEVELOPMENTAL BEHAVIORAL DISORDERS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to

and revenue, if any, for each program service reported.

4a	(Code:) (Expenses $	54,413,246	including grants of $	) (Revenue
	SCHOOL AGE - INTENSIVE PROGRAM				
4b	(Code:) (Expenses $	52,484,767	including grants of $	) (Revenue
	ADULT - INTENSIVE				
4c	(Code:) (Expenses $	1,013,185	including grants of $	) (Revenue
	DAY PROGRAM				
4d	Other program services (Describe in Schedule O.)				
	(Expenses $		including grants of $	) (Revenue $
4e	**Total program service expenses**	107,911,198		

Part IV Checklist of Required Schedules

1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," Schedule A*	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions.	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to c for public office? *If "Yes," complete Schedule C, Part I*	
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 50 election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	
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*	
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors hav to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D,* Part I	
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*	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes, complete Schedule D,* Part III	
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a c for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negoti services? *If "Yes," complete Schedule D, Part IV*	
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowm permanent endowments, or quasi endowments? *If "Yes," complete Schedule D, Part V*	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, V or X, as applicable.	
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," comple Schedule D,* Part VI.	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more	

b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII* . . . . . .

c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or mor total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII* . . . . . .

d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total asset in Part X, line 16? *If "Yes," complete Schedule D, Part IX* . . . . . .

e Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, F*

f Did the organization's separate or consolidated financial statements for the tax year include a footnote that a the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D*

12a Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," co Schedule D, Parts XI and XII* . . . . . .

b Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is c*

13 Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*

14a Did the organization maintain an office, employees, or agents outside of the United States? . . . .

b Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundrai business, investment, and program service activities outside the United States, or aggregate foreign investm at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV* . . . . . .

15 Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to foreign organization? *If "Yes," complete Schedule F, Parts II and IV* . . . . .

16 Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other ass or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV* . . .

17 Did the organization report a total of more than $15,000 of expenses for professional fundraising services on column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions. . . . .

18 Did the organization report more than $15,000 total of fundraising event gross income and contributions on lines 1c and 8a? *If "Yes," complete Schedule G, Part II* . . . . . .

19 Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *I complete Schedule G, Part III* . . . . . .

20a Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H* . . . .

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

21 Did the organization report more than $5,000 of grants or other assistance to any domestic organization or c government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* . . . . .

Part IV Checklist of Required Schedules *(continued)*

22 Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* . . . . . .

23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organizati current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Ye complete Schedule J* . . . . . .

24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100, the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d a complete Schedule K. If "No," go to line 25a* . . . . . .

b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . .

c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . . .

d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . .

25a **Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an exces transaction with a disqualified person during the year? *If "Yes," complete Schedule L,* Part I . . . .

b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prio that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," Schedule L,* Part I . . . . . .

26 Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any curren officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity c member of any of these persons? *If "Yes," complete Schedule L, Part II* . . . . . .

27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, ke employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee mem 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," c Schedule L,* Part III . . . . . .

28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, instructions for applicable filing thresholds, conditions, and exceptions):

a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If complete Schedule L, Part IV* . . . . . .

b A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV* . . . .

c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes Schedule L, Part IV* . . . . . .

29 Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* .

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified con contributions? *If "Yes," complete Schedule M* . . . . . .

31 Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, F*

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," comple Schedule N, Part II* . . . . . .

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulation 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I* . . . . . .

34 Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, Part V, line 1* . . . . . .

35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?

b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a contro within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* . . .

36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable re organization? *If "Yes," complete Schedule R, Part V, line 2* . . . . . .

37 Did the organization conduct more than 5% of its activities through an entity that is not a related organizatio is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*

38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and All Form 990 filers are required to complete Schedule O. . . . . .

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable . .	**1a**	
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .	**1b**	

c Did the organization comply with backup withholding rules for reportable payments to vendors and reportabl (gambling) winnings to prize winners? . . . . . .

Form 990 (2023)

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

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a**

b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?

3a Did the organization have unrelated business gross income of $1,000 or more during the year? . . .

b If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . .

4a At any time during the calendar year, did the organization have an interest in, or a signature or other author financial account in a foreign country (such as a bank account, securities account, or other financial account)

b If "Yes," enter the name of the foreign country: _____
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts

5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .

b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?

c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . . .

6a Does the organization have annual gross receipts that are normally greater than $100,000, and did the orga solicit any contributions that were not tax deductible as charitable contributions? . . .

b If "Yes," did the organization include with every solicitation an express statement that such contributions or not tax deductible? . . . . . .

7 Organizations that may receive deductible contributions under section 170(c).

a Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods a provided to the payor? . . . . . .

b If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . .

c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was requi Form 8282? . . . . . .

d If "Yes," indicate the number of Forms 8282 filed during the year **7d**

e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract

f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .

g If the organization received a contribution of qualified intellectual property, did the organization file Form 88 required? . . . . . .

h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization fil 1098-C? . . . . . .

8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by t sponsoring organization have excess business holdings at any time during the year? . . . . . .

9 Sponsoring organizations maintaining donor advised funds.

a Did the sponsoring organization make any taxable distributions under section 4966? . . . . . .

b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .

10 Section 501(c)(7) organizations. Enter:

a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	**10a**	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**	

11 Section 501(c)(12) organizations. Enter:

a	Gross income from members or shareholders	**11a**	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**	

12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 10

b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	**12b**	

13 Section 501(c)(29) qualified nonprofit health insurance issuers.

a	Is the organization licensed to issue qualified health plans in more than one state? . . . . . **Note.** See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**	
c	Enter the amount of reserves on hand	**13c**	

14a Did the organization receive any payments for indoor tanning services during the tax year? . . . .

b If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* .

15 Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration parachute payment(s) during the year? . . . . . 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 incom 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 activit would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . If "Yes," complete Form 6069.

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, a lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See inst* Check if Schedule O contains a response or note to any line in this Part VI . . . . . .

Section A. Governing Body and Management

1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b	Enter the number of voting members included in line 1a, above, who are independent	**1b**	

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with a officer, director, trustee, or key employee? . . . . . .

3 Did the organization delegate control over management duties customarily performed by or under the direct of officers, directors or trustees, or key employees to a management company or other person? .

4 Did the organization make any significant changes to its governing documents since the prior Form 990 was

5 Did the organization become aware during the year of a significant diversion of the organization's assets? .

6 Did the organization have members or stockholders? . . . . . .

7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint o

members of the governing body? . . . . . .

b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockhol persons other than the governing body? . . . . . .

8 Did the organization contemporaneously document the meetings held or written actions undertaken during t the following:

a The governing body? . . . . . .

b Each committee with authority to act on behalf of the governing body? . . . . . .

9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* . . . . . .

Section B. Policies (*This Section B requests information about policies not required by the Intern*

10a Did the organization have local chapters, branches, or affiliates? . . . . . .

b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, and branches to ensure their operations are consistent with the organization's exempt purposes?

11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before form? . . . . . .

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* . . . . . .

b Were officers, directors, or trustees, and key employees required to disclose annually interests that could giv conflicts? . . . . . .

c Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," des Schedule O how this was done* . . . . . .

13 Did the organization have a written whistleblower policy? . . . . . .

14 Did the organization have a written document retention and destruction policy? . . . . . .

15 Did the process for determining compensation of the following persons include a review and approval by inde persons, comparability data, and contemporaneous substantiation of the deliberation and decision?

a The organization's CEO, Executive Director, or top management official . . . . . .

b Other officers or key employees of the organization . . . . . .

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 w taxable entity during the year? . . . . . .

b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its pa in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization status with respect to such arrangements? . . . . . .

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed MA

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990- 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of 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 r GLENDA P CROOKES 240 TURNPIKE STREET CANTON, MA 020212341 (781) 828-2202

Form 990 (2023)

Part VII **Compensation of Officers, Directors,Trustees, Key Employees, Highest Compens 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 Empl

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regard 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 who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099- the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received 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 organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

☐ Check this box if neither the organization nor any related organization compensated any current officer, directo

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	
(1) HENRY SLUCKI BOARD MEMBER	0.00	X						0
(2) JEFFREY SANCHEZ BOARD MEMBER	0.00	X						0
(3) RICHARD MALOTT BOARD MEMBER	0.00	X						0
(4) RON VAN HOUTEN BOARD MEMBER	0.00	X						0
(5) THOMAS BRADY BOARD MEMBER	0.00	X						0
(6) JOSEPH WYATT BOARD MEMBER	0.00	X						0
(7) MARGARET UWAYO BOARD MEMBER	0.00	X						0

(8) GLENDA CROOKES PRESIDENT, EXEC DIRECTOR	37.50			X				435,595
(9) ROBERT DUQUETTE DIR OF HUMAN RESOURCES/ASS	37.50				X			285,648
(10) RALPH ANTONELLI DIR OF ADMISSIONS	37.50					X		186,543
(11) LLOYD FERDINAND DIR OF SOFTWARE DEVELOPMEN	37.50					X		232,254
(12) GARY WOO SOFTWARE DEVELOPER	37.50					X		182,871
(13) PAUL BLIVESS IT DIRECTOR	40.00					X		184,650
(14) NATHAN BLENKUSH CLINICIAN DOCTORATE RESIDE	37.50					X		266,680

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	co f org MIS
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former		

1b Sub-Total		
c Total from continuation sheets to Part VII, Section A . .		
d Total (add lines 1b and 1c)	1,774,241	

2 Total number of individuals (including but not limited to those listed above) who received more than $100,00 of reportable compensation from the organization 225

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated empl line 1a? *If "Yes," complete Schedule J for such individual* . . . . . .

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* . . . . . .

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individua services rendered to the organization?*If "Yes," complete Schedule J for such person* . . . . . .

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $10 from the organization. Report compensation for the calendar year ending with or within the organization's ta

(A) Name and business address	(Description
ECKERT SEAMANS CHERIN & MELLOT TWO INTERNATIONAL PLACE BOSTON, MA 02110	LEGAL SERVICES
TODD & WELD LLP 1 FEDERAL STREET BOSTON, MA 02110	LEGAL SERVICES
BRACEWELL LLP PO BOX 207486 DALLAS, TX 75320	LEGAL SERVICES
HYMAN PHELPS & MCNAMARA PC 700 13ST ST NW STE 1200 WASHINGTON, DC 20005	LEGAL SERVICES
ELLIOTT BURTON MARTIN, 60 PERHAM STREET WEST ROXBURY, MA 02132	PSYCHIATRY

2 Total number of independent contractors (including but not limited to those listed above) who received more th compensation from the organization 10

Form 990 (2023)

Part VIII **Statement of Revenue**

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

		(A) Total revenue	(B) Related or exempt function revenue	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns . .			
	b Membership dues . .			
	c Fundraising events . .			
	d Related organizations			
	e Government grants (contributions)			
	f All other contributions, gifts, grants, and similar amounts not included above 30,283			
	g Noncash contributions included in lines 1a - 1f:$			
	h **Total.** Add lines 1a-1f 30,283			
Program Service Revenue		Business Code		
	2a TUITIONS	623990	117,304,535	117,304,535
	b TUITION INCENTIVES	623990	700,000	700,000
	c SCHOOL FOOD	623990	324,009	324,009
	d			
	e			
	f All other program service revenue.			
	g **Total.** Add lines 2a–2f. 118,328,544			
	3 Investment income (including dividends, interest, and other similar amounts)		203,960	203,960

Other Revenue

4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
		(i) Real	(ii) Personal			
6a Gross rents	**6a**					
b Less: rental expenses	**6b**					
c Rental income or (loss)	**6c**					
d Net rental income or (loss)						
		(i) Securities	(ii) Other			
7a Gross amount from sales of assets other than inventory	**7a**		28,770			
b Less: cost or other basis and sales expenses	**7b**		12,825			
c Gain or (loss)	**7c**		15,945			
d Net gain or (loss)				15,945	15,945	
a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	**8a**					

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SCHEDULE A (Form 990)

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 secti
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 informatio

Name of the organization	**Emplo**
JUDGE ROTENBERG EDUCATIONAL CENTER INC	04-248

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See inst

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☑ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(** name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a government **170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or fr **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 ☐ An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a la non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college o

10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, memb from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 investment income and unrelated business taxable income (less section 511 tax) from businesses acq 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or t more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **s** on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 1

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s) organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the su **complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organizat management of the supporting organization vested in the same persons that control or manage the su **must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functi supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its su functionally integrated. The organization generally must satisfy a distribution requirement and an atte instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Typ integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

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

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 10 above (see	**(iv)** Is the organization listed in your governing document?	**(v)** monet (see i

		instructions))			
			Yes	**No**	
Total					

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Schedule A (Form 990) 2023

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) an**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization f
If the organization failed to qualify under the tests listed below, please complete Part II

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	**(a)** 2019	**(b)** 2020	**(c)** 2021	**(d)** 2022
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . .				
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf				
3 The value of services or facilities furnished by a governmental unit to the organization without charge..				
4 **Total.** Add lines 1 through 3				
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . .				
6 **Public support.** Subtract line 5 from line 4.				

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	**(a)** 2019	**(b)** 2020	**(c)** 2021	**(d)** 2022
7 Amounts from line 4. .				
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . .				
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .				
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). .				
11 **Total support.** Add lines 7 through 10				

12 Gross receipts from related activities, etc. (see instructions) . . . . . .

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a sectio
this box and **stop here** . . . . . .

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) . . . . . .

15 Public support percentage for 2022 Schedule A, Part II, line 14 . . . . . .

16a **33 1/3% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or and **stop here.** The organization qualifies as a publicly supported organization . . . . . .

b **33 1/3% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/ box and **stop here.** The organization qualifies as a publicly supported organization . . . . . .

17a **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, or 16b, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Pa meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . .

b **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, 16b, more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Expla meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . .

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box instructions . . . . . .

Schedule A (Form 990) 2023

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .				
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose				
3 Gross receipts from activities that are not an unrelated trade or business under section 513				
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .				
5 The value of services or facilities furnished by a governmental unit to the organization without charge				
6 **Total.** Add lines 1 through 5				
7a Amounts included on lines 1, 2, and 3 received from disqualified persons				
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year.				
c Add lines 7a and 7b. .				
8 **Public support.** (Subtract line 7c from line 6.)				

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2019	(b) 2020	(c) 2021	(d) 2022
9 Amounts from line 6. . .				
10a Gross income from interest,				

	dividends, payments received on securities loans, rents, royalties and income from similar sources. .				
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.				
c	Add lines 10a and 10b.				
11	Net income from unrelated business activities not included 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.). .				

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a secti this box and **stop here**. . . . . .

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f) divided by line 13, column (f)) . . . . . .

16 Public support percentage from 2022 Schedule A, Part III, line 15 . . . . . .

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2023** (line 10c, column (f) divided by line 13, column (f)) . . . . . .

18 Investment income percentage from **2022** Schedule A, Part III, line 17 . . . . . .

19a **33 1/3% support tests-2023.** If the organization did not check the box on line 14, and line 15 is more thar more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organiz

b **33 1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported org

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete S box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A 12d, of 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 documen *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpo 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 und 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organizati 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," answ 3c below.*

b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) a the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organizatio determination.*

c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2) *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 "Ye 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 s organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite bein 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 un 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure th 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," a and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under organization's organizing document authorizing such action; and (iv) how the action was accomplished (such amendment to the organizing document).*

b **Type I or Type II only.** Was any added or substituted supported organization part of a class already desig 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) than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or m supported organizations, or (iii) other supporting organizations that also support or benefit one or more of th 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 contribut section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard 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 *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 disquali defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) o *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 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 benefi 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(certain Type II supporting organizations, and all Type III non-functionally integrated supporting organization *answer line 10b below.*

b Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to det the organization had excess business holdings).*

Part IV Supporting Organizations (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?

a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and governing body of a supported organization?

b A family member of a person described on 11a above?

c A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to 11a, 11b, or 11c, provid* ***VI****.*

Section B. Type I Supporting Organizations

1 Did the officers, directors, trustees, or membership of one or more supported organizations have the power t appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the org activities. If the organization had more than one supported organization, describe how the powers to appoin remove directors or trustees were allocated among the supported organizations and what conditions or restr applied to such powers during the tax year.*

2 Did the organization operate for the benefit of any supported organization other than the supported organiza operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing s carried out the purposes of the supported organization(s) that operated, supervised or controlled the suppor organization.*

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (i Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's gove documents in effect on the date of notification, to the extent not previously provided?

2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *organization maintained a close and continuous working relationship with the supported organization(s).*

3 By reason of the relationship described in line 2 above, did the organization's supported organizations have a voice in the organization's investment policies and in directing the use of the organization's income or assets during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played*

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year

a ☐ The organization satisfied the Activities Test. Complete **line 2** below.

b ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.

c ☐ The organization supported a governmental entity. Describe in **Part VI** how you supported a governm

2 Activities Test. **Answer lines 2a and 2b below.**

a Did substantially all of the organization's activities during the tax year directly further the exempt purposes o supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify thos organizations and explain*** *how these activities directly furthered their exempt purposes, how the organiza responsive to those supported organizations, and how the organization determined that these activities cons substantially all of its activities.*

b Did the activities described on line 2a, above constitute activities that, but for the organization's involvement of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the the organization's position that its supported organization(s) would have engaged in these activities but for t organization's involvement.*

3 Parent of Supported Organizations. **Answer lines 3a and 3b below.**

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trust

the supported organizations?*If "Yes" or "No", provide details in* ***Part VI.***

b Did the organization exercise a substantial degree of direction over the policies, programs and activities of ea supported organizations? *If "Yes," describe in* ***Part VI.*** *the role played by the organization in this regard.*

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 *(e* **instructions.** All other Type III non-functionally integrated supporting organizations must complete S

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

	Section B - Minimum Asset Amount		(A) Prior Ye
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	**1**	
a	Average monthly value of securities	**1a**	
b	Average monthly cash balances	**1b**	

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SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and sec

▶Complete if the organization is described below. ▶Attach to Form 990 or Form
▶Go to *www.irs.gov/Form990* for instructions and the latest information

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Ca
- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying A
- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or F
(Proxy Tax) (see separate instructions), then
- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization	Emplo
JUDGE ROTENBERG EDUCATIONAL CENTER INC	04-248

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instr "political campaign activities."
2	Political campaign activity expenditures. See instructions .....
3	Volunteer hours for political campaign activities. See instructions .....

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955 .....
2	Enter the amount of any excise tax incurred by organization managers under section 4955 .....
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year? .....
4a	Was a correction made? .....
b	If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 50

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities .....
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities .....
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b.....
4	Did the filing organization file **Form 1120-POL** for this year? .....
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizatio organization made payments. For each organization listed, enter the amount paid from the filing organizatio of political contributions received that were promptly and directly delivered to a separate political organizatio fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount filing orga funds. If nc -0-
1			

2			
3			
4			
5			
6			

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Schedule C (Form 990) 2022

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed For section 501(h)).**

A Check ▶ ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group m expenses, and share of excess lobbying expenditures).

B Check ▶ ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

		or
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	
c	Total lobbying expenditures (add lines 1a and 1b)	
d	Other exempt purpose expenditures	
e	Total exempt purpose expenditures (add lines 1c and 1d)	
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e.
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
Over $17,000,000	$1,000,000.

g	Grassroots nontaxable amount (enter 25% of line 1f)	
h	Subtract line 1g from line 1a. If zero or less, enter -0-.	
i	Subtract line 1f from line 1c. If zero or less, enter -0-.	
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to compl columns below. See the separate instructions for lines 2a through

Lobbying Expenditures During 4-Year Averaging Period

Lobbying Expenditures During 4-Year Averaging Period

	Calendar year (or fiscal year beginning in)	**(a)** 2019	**(b)** 2020	**(c)** 2021
2a	Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000
b	Lobbying ceiling amount (150% of line 2a, column(e))			
c	Total lobbying expenditures	116,600	200,297	332,576
d	Grassroots nontaxable amount	250,000	250,000	250,000
e	Grassroots ceiling amount (150% of line 2d, column (e))			
f	Grassroots lobbying expenditures			

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

a Volunteers? .....
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? .....
c Media advertisements? .....
d Mailings to members, legislators, or the public? .....
e Publications, or published or broadcast statements? .....
f Grants to other organizations for lobbying purposes? .....
g Direct contact with legislators, their staffs, government officials, or a legislative body? .....
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? .....

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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.**

Name of the organization
JUDGE ROTENBERG EDUCATIONAL CENTER INC

Employer
04-248980

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Account

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) F
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds organization's property, subject to the organization's exclusive legal control? . . . . . .

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring im private benefit? . . . . . .

Part II Conservation Easements.

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

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

- ☐ Preservation of land for public use (e.g., recreation or education)
- ☐ Preservation of an historically
- ☐ Protection of natural habitat
- ☐ Preservation of a certified histo
- ☐ Preservation of open space

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

			He
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation e ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easen ▶ $ _____

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

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statemer

balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that the organization's accounting for conservation easements.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balanc historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of pu Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sh historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of pu following amounts relating to these items:

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

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

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

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

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

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significa items (check all that apply):

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange programs
- **e** ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt pu Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?. . .

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an am line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . . .

b If "Yes," explain the arrangement in Part XIII and complete the following table:

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? .

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

Part V Endowment Funds.

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

	(a) Current year	**(b)** Prior year	**(c)** Two years back	**(d)** Three
1a Beginning of year balance				

b Contributions . . .				
c Net investment earnings, gains, and losses				
d Grants or scholarships . . .				
e Other expenditures for facilities and programs . . .				
f Administrative expenses				
g End of year balance				

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ .....

b Permanent endowment ▶ .....

c Term endowment ▶ .....

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

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations . . . . . .

(ii) Related organizations . . . . . .

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? . . . . . .

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	**(a)** Cost or other basis (investment)	**(b)** Cost or other basis (other)	**(c)** Accumulated depreciatio
1a Land		2,070,831	
b Buildings		35,532,308	21,476,2
c Leasehold improvements			
d Equipment		9,666,649	8,250,6
e Other			

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

$

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	**(b)** Book value	**(c)** Metho Cost or end-of
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		

(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* ▶		

Part VIII **Investments - Program Related.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990,

(a) Description of investment	**(b)** Book value	**(c)** Cost c
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 13.)* ▶		

Part IX **Other Assets.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, P

(a) Description
(1) ACCOUNTS RECEIVABLE - OTHER
(2) OPERATING RIGHT OF USE ASSET
(2)
(3)
(4)
(5)
(6)
(7)
(8)
(9)
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶

Part X **Other Liabilities.**
Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f.See Form

1.	(a) Description of liability
(1) Federal income taxes	
OPERATING LEASE LIABILITY	

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SCHEDULE E
(Form 990)

Department of the Treasury
Internal Revenue Service

Schools

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

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to *www.irs.gov/Form990EZ* for the latest information.**

Name of the organization
JUDGE ROTENBERG EDUCATIONAL CENTER INC

Em
04-

Part I

1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter other governing instrument, or in a resolution of its governing body? . . . . . .

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? . . . . . .

3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Inter all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepag newspaper or broadcast media during the period of solicitation for students, or during the registration per solicitation program, in a way that makes the policy known to all parts of the general community it serves describe. If "No," please explain. If you need more space use Part II. . . . . .

4 Does the organization maintain the following?

a Records indicating the racial composition of the student body, faculty, and administrative staff? . . .

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscrim basis? . . . . . .

c Copies of all catalogues, brochures, announcements, and other written communications to the public deali with student admissions, programs, and scholarships? . . . . . .

d Copies of all material used by the organization or on its behalf to solicit contributions? . . . . . .

If you answered "No" to any of the above, please explain. If you need more space, use Part II.

5 Does the organization discriminate by race in any way with respect to:

a Students' rights or privileges? . . . . . .

b Admissions policies? . . . . . .

c Employment of faculty or administrative staff? . . . . . .

d Scholarships or other financial assistance? . . . . . .

e Educational policies? . . . . . .

f Use of facilities? . . . . . .

g Athletic programs? . . . . . .

h Other extracurricular activities? . . . . . .

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

6a Does the organization receive any financial aid or assistance from a governmental agency? . . . .

b Has the organization's right to such aid ever been revoked or suspended? . . . . . .

If you answered "Yes" to either line 6a or line 6b, explain on Part II.

7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 throug

of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering r nondiscrimination? If "No," explain on Part II. . . . . .

Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Cat. No. 50085D

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

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.**

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
JUDGE ROTENBERG EDUCATIONAL CENTER INC

Employer identification number
04-2489805

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e.g., 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, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	**2**		
3	Indicate which, if any, of the following the filing 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:			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only 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:			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	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:			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	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 in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported on Form 990, Part VII, paid or accured 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**		No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Cat. No. 50053T **Schedule J (Form 990) 2023**

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additi

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organiza

instructions, on row (ii). Do not list any individuals that are not 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 (

(A) Name and Title		**(B)** Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			**(C)** Retirement and other deferred compensation
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation	
1 GLENDA CROOKES PRESIDENT, EXEC DIRECTOR	**(i)**	435,595	0	0	69,000
	(ii)	0	0	0	0
2 ROBERT DUQUETTE DIR OF HUMAN RESOURCES/ASS	**(i)**	285,648	0	0	68,919
	(ii)	0	0	0	0
3 NATHAN BLENKUSH CLINICIAN DOCTORATE RESIDE	**(i)**	266,680	0	0	31,412
	(ii)	0	0	0	0
4 LLOYD FERDINAND DIR OF SOFTWARE DEVELOPMEN	**(i)**	232,254	0	0	55,363
	(ii)	0	0	0	0
5 RALPH ANTONELLI DIR OF ADMISSIONS	**(i)**	186,543	0	0	44,749
	(ii)	0	0	0	0
6 GARY WOO SOFTWARE DEVELOPER	**(i)**	182,871	0	0	45,139
	(ii)	0	0	0	0
7 PAUL BLIVESS IT DIRECTOR	**(i)**	184,650	0	0	9,542
	(ii)	0	0	0	0

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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-

Complete to provide information for responses to specific questions o
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

Name of the organization
JUDGE ROTENBERG EDUCATIONAL CENTER INC

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04-2

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	FORM 990 IS PREPARED BY THE INDEPENDENT AUDITORS AND REVIEWED BY THE CH THE FINANCIAL COMPTROLLER.
FORM 990, PART VI, SECTION B, LINE 12C	A COPY OF THE CONFLICT OF INTEREST POLICY IS GIVEN TO ALL BOARD MEMBERS, S OR OTHER KEY STAKEHOLDERS UPON COMMENCEMENT OF SUCH PERSON'S RELATI ROTENBERG EDUCATIONAL CENTER, INC. EACH BOARD MEMBER, OFFICER AND MAN REQUIRED TO REVIEW THIS POLICY ANNUALLY AND SIGN AND DATE AN ACKNOWLEDG COPY OF THIS POLICY AND SIGN A DISCLOSURE FORM AT THE BEGINNING OF HER/HIS EMPLOYMENT AND EACH YEAR THEREAFTER.
FORM 990, PART VI, SECTION B, LINE 15	THE PROCESS FOR DETERMINING THE COMPENSATION OF THE EXECUTIVE DIRECTO BOARD MEETINGS, THE ENTIRE BOARD WILL REVIEW THE WORK PERFORMANCE OF REVIEW INCLUDES AN ASSESSMENT OF THE STATUS ON MEETING PERFORMANCE GO THE BEGINNING OF THE FISCAL YEAR. A REVIEW OF COMPARATIVE COMPENSATION D REVIEWED BY THE BOARD. AN INDEPENDENT ACCOUNTANT WILL BE RETAINED TO PR RESONABLENESS OF THE EXECUTIVE DIRECTOR'S COMPENSATION PACKAGE WITH C COMPARATIVE DATA FROM OTHER NONPROFIT ORGANIZATIONS. BASED ON THIS INFO BOARD WILL APPROVE THE COMPENSATION PACKAGE FOR THE EXECUTIVE DIRECTO DETERMINING THE COMPENSATION OF KEY EMPLOYEE AND OTHER HIGHLY COMPEN FOLLOWS: THE BOARD HAS DELEGATED THE AUTHORITY TO DETERMINE THE COMPE AND HIGHLY COMPENSATED EMPLOYEES TO THE EXECUTIVE DIRECTOR. THIS AUTHO THAT THE TOTAL COMPENSATION TO THESE EMPLOYEES IS REASONABLE AND BELOW AMOUNTS THAT THE BOARD HAS SET.
FORM 990, PART VI,	ALL OFFICERS, DIRECTORS AND EMPLOYEES ARE PROVIDED A COPY OF THE CONFLI GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUE