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Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2008

OMB No 1545-0047

Inspection

▶ The organization may have to use a copy of this return to satisfy state reporting requirements A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009 D Employer identification number Name of organization THE WHEELER SCHOOL **B** Check if applicable Please use IRS label or Address change 05-0259101 Doing Business As E Telephone number Name change print or type. See Specific (401) 421-8100 Initial return Number and street (or P O box if mail is not delivered to street address) Room/suite Instruc-**G Gross receipts** \$ 23,951,726 216 HOPE STREET Termination tions. City or town, state or country, and ZIP + 4 PROVIDENCE, RI 029062246 Amended return Application pending Name and address of Principal Officer **H(a)** Is this a group return for GARY ESPOSITO ┌ Yes ┌ No affiliates? 216 HOPE STREET PROVIDENCE, RI 029062246 H(b) Are all affiliates included? Tax-exempt status (If "No," attach a list See instructions) Group Exemption Number 🕨 J Web site: ► www wheelerschool org

(Туре	e of org	ganization Corporation trust association other ►	L Year of Formation 1889	M State of legal domicile RI				
Pai	rt I	Summary						
	1	Briefly describe the organization's mission or most significant activities						
Activities & Governance		The school is an independent day school for girls and boys from Nursery through Grade Twelve						
<u>.</u>	2	Check this box Γ if the organization discontinued its operations or disposed of n	nore than 25% of its ass	sets				
5	3	Number of voting members of the governing body (Part VI, line 1a)		22				
න් ග්	4	Number of independent voting members of the governing body (Part VI, line 1b)		22				
ű S	5			310				
# !	6	Total number of volunteers (estimate if necessary)	•	225				
ŧ	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C) .	. 7	a0				
	ь	Net unrelated business taxable income from Form 990-T, line 34	7	b 0				
			Prior Year	Current Year				
Revenue	8	Contributions and grants (Part VIII, line 1h)	9,352,629	2,454,971				
	9	Program service revenue (Part VIII, line 2g)	20,548,905	21,008,682				
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	270,926	323,547				
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	(-112,298				
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	30,172,460	23,674,902				
	13	Grants and similar amounts paid (Part IX, column (A), lines $1-3$)	2,950,544	2,951,797				
	14	Benefits paid to or for members (Part IX, column (A), line 4)						
\$	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines $5-10$)	13,134,942	13,586,875				
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)	13,477	7				
ੜੇ	b	(Total fundraising expenses, Part IX, column (D), line 25 1,212,879						
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	5,779,158	5,139,970				
	18	Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))	21,878,12	21,678,642				
	19	Revenue less expenses Subtract line 18 from line 12	8,294,339	1,996,260				
8 %			Beginning of Year	End of Year				
net Assets or Fund Balances	20	Total assets (Part X, line 16)	48,132,483	47,897,829				
90	21	Total liabilities (Part X, line 26)	9,580,18	9,653,838				
E E	22	Net assets or fund balances Subtract line 21 from line 20	38,552,302	38,243,991				
Par	t II	Signature Block	· · · · · · · · · · · · · · · · · · ·					

Please Sign Here

***** 2010-01-25 Signature of officer gary esposito BUSINESS MANAGER Type or print name and title

Paid Preparer's

Use Only

Date Check If Preparer's PTIN (See Gen Inst) William J Piccerelli signature empolyed 🕨 🤽 Piccerelli Gilstein & Co LLP Firm's name (or yours EIN ▶ if self-employed), address, and ZIP + 4

Providence, RI 029032282 May the IRS discuss this return with the preparer shown above? (See instructions)

144 Westminster Street

Phone no 🕨 (401) 831-0200

Part III Statement of Program Service Accomplishments (See the instructions.)

1 See A	Briefly describe the organization's mission dditional Data Table				
2	Did the organization undertake any sign the prior Form 990 or 990-EZ?		ces during the year	which were not listed on	┌ Yes ┌ No
_	If "Yes," describe these new services				
3	Did the organization cease conducting services?	g or make significant cl	nanges in how it con	ducts any program	┌ Yes ┌ No
	If "Yes," describe these changes on S	chedule O			, 100 , 110
4	Describe the exempt purpose achieve Section 501(c)(3) and (4) organizatio others, the total expenses, and revenu	ns and 4947 (a)(1) trus	sts are required to re	port the amount of grants	
4a	(Code) (Expenses \$ EDUCATIONAL SERVICES TO STUDENTS ATTE STUDENTS GRADUATED FROM THE CLASS OF CURRICULUM IN ALL DIVISIONS OF THE SCH MILLION OF CONSTRUCTION PROJECTS WER ITS ANNUAL GIVING GOALS	NDING NURSERY THROUGH 2009 AND 100% OF THOS OOL, 20% OF EMPLOYEES P	E STUDENTS PURSUED A ARTICIPATED IN SCHOO	COLLEGE EDUCATION STRIDE L SUPPORTED PROFESSIONAL I	STUDENTS FOR THE YEAR 79 S WERE MADE TO INSTITUTE NEW DEVELOPMENT PROGRAMS, \$5 2
4b	(Code) (Expenses \$ Summer Camp - THE 2008 SUMMER CAMP E INITIATIVES ATTRACTED CHILDREN NEW TO ENHANCED MARKETING EFFORTS THE GOAL EXPENSES BOTH GOALS WERE MET	NROLLED AN AVERAGE OF 2 THE CAMP AND THE MARKE	T AREA FROM WHICH C	HILDREN WERE DRAWN WAS E	VEEK CAMP PERIOD NEW PROGRAM XPANDED AS A RESULT OF
4c	(Code) (Expenses \$ Daycare - THE AFTER SCHOOL PROGRAM SE AVERAGE 25 STUDENTS WERE ENROLLED PE PLACE AT THE START OF THE SCHOOL YEAR	RVICES WHEELER STUDENT R DAY AGE APPROPRIATE A	CTIVITIES WERE OFFERI		, FROM 3 00 PM TO 5 30 PM ON
4d	Other program services (Describe ii (Expenses \$	n Schedule O) including grants of \$) (Revenue \$)
4e	Total program service expenses \$	15,889,565	Must equal Part TY	Line 25, column (B).)
	. The program salvice expenses \$	10,000,000	equal ruic 1/1,	25, co.a.iiii (b).	

Part IV	Chec	klist o	f Reauire	d S	chedule	5

			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	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 🕏	2	Yes	
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		N o
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		Νo
5	Section $501(c)(4)$, $501(c)(5)$, and $501(c)(6)$ organizations. Is the organization subject to the section $6033(e)$ notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		No
6	Did the organization maintain any donor advised funds or any accounts where 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		Νο
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		Νο
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		Νο
9	Did the organization report an amount in Part X, line 21, 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	Yes	
10	Did the organization hold assets in term, permanent,or quasi-endowments? If "Yes," complete Schedule D, Part V	10	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII .	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		Νo
Ь	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I	14b		Νο
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If</i> "Yes," complete Schedule F, Part III	16		N o
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		N o
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		Νo
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νο
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		Νο
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	Yes	
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 questions 24b-24d and complete Schedule K. If "No," go to question 25	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		N o
Ь	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		N o
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	Yes	

Part IV Checklist of Required Schedules (Continued)

			1 63	140
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a		No
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b		No
С	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV.	28c		Νο
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 🕏	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	Yes	
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Νο
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		Νο
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		Νο
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34		Νo
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		Νο
36	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		Νο
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related	37		Νο

Pai	rt V	Statements Regarding Other IRS Filings and Tax Complianc	е				
						Yes	No
1a	Enter	the number reported in Box 3 of Form 1096, Annual Summary and Transmittal					
		5. Information Returns. Enter -0- if not applicable					
			1a	38			
b	Enter	the number of Forms W-2G included in line 1a Enter -0- if not applicable					
			1b	0			
С		ne organization comply with backup withholding rules for reportable payments to	o ven	dors and reportable	1c	Yes	
2a	_	ng (gambling) winnings to prize winners?			10	163	
Za		ments filed for the calendar year ending with or within the year covered by this					
	returr	1	2a	310			
b		east one is reported in 2a, did the organization file all required federal employm			2b	Vaa	
3 -		If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this ne organization have unrelated business gross income of \$1,000 or more during			20	Yes	
3a		1 ²		year covered by this	3a		Νo
Ь	If "Ye	s," has it filed a Form 990-T for this year? <i>If "No," provide an explanation in Sch</i> e	edule (0	3b		
4a		y time during the calendar year, did the organization have an interest in, or a si					
		a financial account in a foreign country (such as a bank account, securities ac	count	, or other financial	4a		NI -
L		unt)?			-TCI		No
b		es," enter the name of the foreign country					
		he instructions for exceptions and filing requirements for Form TD F 90-22.1, <i>Re</i> <i>cial Accounts</i> .	port o	f Foreign Bank and			
5a		the organization a party to a prohibited tax shelter transaction at any time durin	na the	tax year?	5a		N o
b		ny taxable party notify the organization that it was or is a party to a prohibited t		•			No.
					5b		
С		s," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exemp</i> helter Transaction?	c ⊑ntit •	y kegaraing Pronibited	5c		
6a		ne organization solicit any contributions that were not tax deductible?			6a		Νο
b		s," did the organization include with every solicitation an express statement th					
		not tax deductible?			6b		
7	Organ	nizations that may receive deductible contributions under section 170(c).					
а		ne organization provide goods or services in exchange for any quid pro quo cont	trıbutı	on of \$75 or	7a		No
h		? .s," dıd the organızatıon notıfy the donor of the value of the goods or services pi	rovido	.d2	7b		
		ne organization sell, exchange, or otherwise dispose of tangible personal proper			70		
٠		orm 8282?		-	7c		Νο
d	If "Ye	s," indicate the number of Forms 8282 filed during the year	7d				
		•					
е		ne organization, during the year, receive any funds, directly or indirectly, to pay it contract?			7e		Νο
f		ne organization, during the year, pay premiums, directly or indirectly, on a perso			76 7f	Yes	
ı a		le organization, during the year, pay premiums, directly of munectly, on a perso Il contributions of qualified intellectual property, did the organization file Form 8			71 7g	Yes	
_				·	/y	162	
n		ontributions of cars, boats, airplanes, and other vehicles, did the organization fi red?			7h	Yes	
8		on 501(c)(3) and other sponsoring organizations maintaining donor advised funds a					
		orting organizations. Did the supporting organization, or a fund maintained by a s as business holdings at any time during the	pons	oring organization, have			
					8		
9		on $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds.					
а		ne organization make any taxable distributions under section 4966?			9a		Νo
b		ne organization make a distribution to a donor, donor advisor, or related person			9b		Νο
10		on 501(c)(7) organizations. Enter					
а	Initia	tion fees and capital contributions included on Part VIII, line 12	10a				
		s receipts, included on Form 990, Part VIII, line 12, for public use of club	10b				
	facılıt			•			
11	Section	on 501(c)(12) organizations Enter					
		sincome from members or shareholders					
-			11a				
b		s income from other sources (Do not net amounts due or paid to other sources					
	again	st amounts due or received from them)..........[11b				
12a	Sectio	on 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in	lieu	of Form 1041?	12a		
b	If "Ye	s," enter the amount of tax-exempt interest received or accrued during the					
	year		12b	1			

2

9a

Section A. Governing Body and Management

No

Νo

Νo

Νo

Νo

Νo

Νo

Νo

Yes

2

3

5

6

7a

7Ь

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances
processes or changes in Schedule O. See instructions

	rolleach les response to lines 2-7 below, and for a No response to lines 8 of 9b below	r, uescri	De the chicumstances,
	processes, or changes in Schedule O. See instructions.		
1a	Enter the number of voting members of the governing body	1a	2:

	Enter the number of voting members of the governing body				
ь	Enter the number of voting members that are independent	1b			22
	Did any officer, director, trustee, or key employee have a family relationship or a but	sıness	relations	hip with a	any
	other officer, director, trustee, or key employee?				

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

supervision of officers, unectors of trustees, or key employees to a management company of other person.	•
Did the organization make any significant changes to its organizational documents since the prior Form 990	was
filed?	

	meu'		
;	Did the organization become aware during the year of a material diversion of the organization's assets?		

Does the organization	ппа	ve n	iemb	ers	orst	ocki	ioiae	215	•	•		•	•	•	•	•	•	•	•	•	•	•	•
Does the organization	n ha	ve m	nemb	ers,	stoc	kho	lders	s, or	othe	r pe	rsons	s who	o ma	y el	ect	one	or	more	me	emb	ers	of t	he
governing body? .																							

D	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	•
	Did the organization contemporaneously document the meetings held or written actions undertaken during t	he
	year by the following	

	Did the organization of	·OIIC	empor	aneo	usiy	uoc	unie	 C 1111	etiii	ys ne	iu oi	VVIICE	enac	 o un	ueit	arei	ii uui	ilig ti	16
	year by the following																		
2	the governing hody?																		

Ь	each committee with authority to act on behalf of the governing body?						
	Does the organization have local chapters, branches, or affiliates?						

ь	If "Yes," does the organization have written policies and procedures governing the activities of su	cho	ha	oter	s,
	affiliates, and branches to ensure their operations are consistent with those of the organization?				

10	10 Was a copy of the Form 990 provided to the organiza	tion's governing body before it was filed? All organizations
	must describe in Schedule O the process, if any, the	organization uses to review the Form 990

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

8	la	Yes	
8	ь	Yes	
9	a		No
9	ь		
1	.0	Yes	
1	.1		Νο

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13 \cdot .	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
C	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13		Νo
14	Does the organization have a written document retention and destruction policy?	14	Yes	
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	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
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		Νο
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		
		1		

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed MA, RI
- Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply own website. another's website. upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization GARY ESPOSITO BUSINESS MANAGER

THE WHEELER SCHOOL 216 HOPE ST PROVIDENCE, RI 029062246 (401) 421-8100

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

Check this box if the organization did not compensate any officer, director, trustee or key employee

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

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

The check this box in the organization and i	·	(C) Position (check all that apply) (E)	(E)	(F)						
(A) Name and Title	(B) Average hours per week	Individual Trustee or Chrector	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
							-			

Software ID: Software Version:

EIN: 05-0259101

Name: THE WHEELER SCHOOL

Form 990, Part VII - Section Aaa

Porm 990, Part VII - Section Ada		Posit t	(C non (chec		I				(F)
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
A lan Litwin , BO A RD-President	5 00	Х		Х				0	0	0
Jody Fazzano , Board Vice-President	5 00	Х		Х				0	0	0
H Brockenbrough Manville , BOARD- Treasurer	5 00	Х		х				0	0	0
Gary Esposito , Bus Mgr/Asst Treasurer	50 00	Х		Х				167,380	0	23,958
KATHERINE Pelson , Board-Secretary	5 00	Х		Х				0	0	0
Laurie Flynn , DIR PUB RELAT/ASST SEC	50 00	x		х				71,013	0	3,957
DEBRAH ALLINSON , Board Member	2 00	Х						0	0	0
Princess Bomba , Board Member	2 00	X						0	0	0
Martha Buonanno , Board Member	2 00	Х						0	0	0
Stephanie Chafee , Board Member	2 00	Х						0	0	0
RENEE EVANGELISTA , Board Member	2 00	Х						0	0	0
Debra Goldfarb-Norton , Board Member	2 00	Х						0	0	0
Mary Maguire Noel , Board Member	2 00	Х						0	0	0
Kenneth Mancını , Board Member	2 00	X						0	0	0
Dan Miller , BD MEM/Head of School	47 00	Х		Х				227,367	0	103,513
Bogdan Bob Nowak , Board Member	2 00	Х						0	0	0
GEOFFREY O'HARA, Board Member	2 00	Х						0	0	0
LISA PRYOR , Board Member	2 00	Х						0	0	0
BARRY SLOANE , Board Member	2 00	Х						0	0	0
Jyothı Subramanıam , Board Member	2 00	Х						0	0	0
Lısa Ballou Tyler , Board Member	2 00	Х						0	0	0
ANDREW HIRSCH , Board Member	2 00	X						0	0	0
DOUGLAS MANCOSH , Board Member	2 00	Х						0	0	0
SUSANNE TO OTHAKER, BO Ard Member	2 00	Х						0	0	0
JOANNE CARLINO , BOArd Member	2 00	Х						0	0	0
JUDITH POIRIER , ASST HEAD OF SCHOOL	45 00					Х		110,909	0	32,040
MICHELE SCERBINSKI-DIAZ , DIR OF INST ADVANCE	45 00					Х		108,519	0	0
JEANETTE EPSTEIN , director of admissions	45 00					х		113,295	0	15,108

Part VII Continued

			tion :			all			(E)	(F)
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
1b Total							Þ	798,483	3	178,576
2 Total number of individuals (including	those in 1	a) who r	ecei	ved	mor	e thar	\$1	00,000 ın reportabl	e	

compensation from the organization►5

			Yes	No	
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee				
	on line 1a? If "Yes," complete Schedule J for such individual	3		Νo	
4	For any individual listed online 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				
	ındıvıdual	4	Yes		
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services				
	rendered to the organization? If "Yes," complete Schedule J for such person	5		Νο	

Section	В.	Inde	pendent	Contractors
---------	----	------	---------	--------------------

from the organization .

Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
GUY ABELSON 314 BENEFIT STREET PROVIDENCE, RI 02903	CATERER	111,251
2 Total number of independent contractors (including those in 1) who received more than \$	100,000 in compensation	_

Part VIII

Statement of Revenue

					(A) Total Revenue	(B) Related or Exempt Function	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC
						Revenue		512, 513, or 514
10 10	1a		npaigns 1a					
ᆵ	Ь	Membership d	ues					
Contributions, gifts, grants and other similar amounts	с	Fundraising ev		267,823				
無無	d	Related organi	izations1d					
S,E	e	Government gran	its (contributions) 1e	79,743				
ਜ਼ਿੰ ਭਾ	f		ions, gifts, grants, and	2,107,405		i		i i
音楽		similar amounts n	not included above					
₽ĕ	g		ributions included in					
ပြွန်	h	lines 1a-1f \$			2,454,971			
	"	Total (Add IIII	es 1a-11)	<u>▶</u>				
9	_			Business Code				
nua	2a	education		611,710	20,196,278	20,196,278		
Æ	ь	Summer Camp		713,990	600,535	600,535		
93	С	Daycare		624,410	138,747	138,747		
Ze.	d	Finance Charges		611,710	69,334	69,334		
Program Serwce Revenue	e	Miscellaneous		611,710	3,788	3,788		
<u>⊼</u>	f	All other progr	ram service revenue					
፳	g	Total. Add line ▶ \$ 21,008,68	es 2a-2f 2					
	3		come (including divi	dends, interest				
		other sımılar a	imounts)	[314,991			314,991
	4	Income from inve	estment of tax-exempt be	ond proceeds	29,834	29,834		
	_	Davistona		▶				
	5	Royalties .	(ı) Real	(II) Personal				
	6a	Gross Rents	17,795	(II) F el solial				
	ь	Less rental	36,260					
	c	expenses Rental income	-18,465					
	d	or (loss)	ome or (loss)		-18,465	-18,465		
		Net rental inco		· · · · ·	10,103	10,103		
	7a	Gross amount from sales of assets other	(ı) Securities	(11) O ther 8,000				
	ь	than inventory Less cost or other basis and sales expenses		29,278				
	с	Gain or (loss)		-21,278				
	d	Net gaın or (lo		*	-21,278			-21,278
Ф	8a	events (not inc	from fundraising cluding 3,665	-				
Other Revenue		1c) See Part I Attach Schedul	s reported on line IV, line 18 e G if total exceeds a	267,823				
j e	ь	Less directe	xpensesb	98,500				
δ	С	Net income or	(loss) from fundraisi	ng events	-54,835	-54,835		
	9a	Gross income activities See Complete Sched exceeds \$15,00	e part IV , line 19 dule G if total 00					
	b c		a xpensesb (loss) from gaming a	activities •				
	10a	Gross sales of returns and all	f inventory, less lowances .	73,788				
	b	Less cost of		112,786	-38,998	-38,998		
	С	Miscellaneou	· · · · · · · · · · · · · · · · · · ·	Business Code	30,336	30,336		+
	11a	Jonaneou						
	ь							
	c							
		Λ II ο+h	2110					+
	d e	All other rever	nue es 11a-11d					
	12		. Add lines 1h, 2g, 3		23,674,902	20,926,218		0 293,713
		8c,						
]	9c, 10c, and 1	.1e	· •				

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
a education	611,710	20,196,278	20,196,278		
b Summer Camp	713,990	600,535	600,535		
c Daycare	624,410	138,747	138,747		
d Finance Charges	611,710	69,334	69,334		
e Miscellaneous	611,710	3,788	3,788		

Form 990, Part III, Line 1 - Briefly describe the organization's mission:

The school is an independent day school for girls and boys from Nursery through Grade Twelve. Central to the School's philosophy is the assumption that all students and teachers can and should contribute to and draw from the extraordinary energy and vitality which is characteristic of this community. Although preparation for college is a primary goal of the Upper School, our program in all divisions is intended to be both academically rigorous and developmentally appropriate. We believe that all those who participate in the Wheeler experience will recognize, celebrate and respect that each member of the Wheeler community is unique as a learner and as a person, understand that the human mind is capable of thinking and creating in many different ways, and our multi-faceted curriculum encourages each student to explore his or her strengths and weaknesses in the context of a supportive environment. Our goal is to build relationships based on appreciation and trust.

Part IX Statement of Functional Expenses

A	Section 501(c)(3) and 501(c)(4) orgall other organizations must complete column (A) but are not re				•
	not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21		·		
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	2,951,797	2,951,797		
3	Grants and other assistance to governments, organizations and individuals outside the U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	965,897		747,302	218,595
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$) and persons described in section $4958(c)(3)(B)$				
7	Other salaries and wages	10,397,783	8,261,246		392,262
8	Pension plan contributions (include section $401(k)$ and section $403(b)$ employer contributions)	573,353	456,858	94,802	21,693
9	Other employee benefits	879,317	700,657	145,391	33,269
10	Payroll taxes	770,525	613,969	127,403	29,153
11	Fees for services (non-employees)				
а	Management				
b	Legal	13,670		13,670	
С	Accounting	30,609		30,609	
d	Lobbying				
е	Professional fundraising See Part IV, line 17				
f	Investment management fees	35,381		35,381	
g	Other	251,104	26,259	113,594	111,251
12	Advertising and promotion	40,289	1,235		39,054
13	Office expenses	756,690	386,315	267,147	103,228
14	Information technology	37,229	27,614	9,615	
15	Royalties				
16	Occupancy	374,005	277,824	77,204	18,977
17	Travel	203,119	179,579	14,446	9,094
18	Payments of travel or entertainment expenses for any Federal, state or local public officials	20,798	2,558	22	18,218
19	Conferences, conventions and meetings	17,118		14,343	2,775
20	Interest	384,269		384,269	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	973,767	715,266	209,401	49,100
23	Insurance	133,495	97,416	29,326	6,753
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
а	Cafeteria Purchases	317,927	317,927		
ь	Bad Debts	209,319		209,319	
c	Professional Developmen	134,415	64,645	60,428	9,342
d	Miscellaneous	129,900	37,279	88,738	3,883
e	Field Trips	121,942	121,942		
f	All other expenses	954,924	649,179	159,513	146,232
25	Total functional expenses. Add lines 1 through 24f	21,678,642	15,889,565	4,576,198	1,212,879
26	Joint Costs. Check if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X	Balance	Sheet
PailA	Dalalice	Sileet

					(A)		(B	
	1	Cash—non-interest-bearing			Beginning of year 116,103		End of	7 year 3,000
	2	Savings and temporary cash investments	•		9,429,309			7,778,916
	3				4,936,081	-		3,250,637
	4	Pledges and grants receivable, net			1,095,200	-		1,081,104
	5	Accounts receivable, net			1,093,200	4		1,001,104
	_	Receivables from current and former officers, directors, trustees other related parties Complete Part II of Schedule L	•	•		5		
	6	Receivables from other disqualified persons (as defined under s persons described in section 4958(c)(3)(B) Complete Part II of				6		
	7	Notes and loans receivable, net			24,396	7		51,057
	8	Inventories for sale or use			78,561	8		65,114
\$	9	Prepaid expenses and deferred charges			309,483	9		323,926
Assets	10a	Land, buildings, and equipment cost basis	_{10a}	35,973,126				
•	b	Lace accumulated depresention Complete Part I/I of	104	30,070,120				
	Б	Less accumulated depreciation <i>Complete Part VI of Schedule D</i>	10b	11,714,891	19,446,930	10 c	2	4,258,235
	11	Investments—publicly traded securities			12,607,974	11	1	1,001,845
	12	Investments—other securities See Part IV, line 11 Complete Passive Schedule D	art VII	of	306	12		
	13	Investments—program-related See Part IV, line 11 $\it Complete F of Schedule D$.	art VII	I		13		
	14	Intangible assets				14		
	15	Other assets See Part IV, line 11 Complete Part IX of Schedule D			88,140	15		83,995
	16	Total assets. Add lines 1 through 15 (must equal line 34)			48,132,483	-	4	7,897,829
	17	Accounts payable and accrued expenses .			1,327,044	17		1,783,954
	18	Grants payable				18		
	19	Deferred revenue			1,587,196	19		1,799,490
	20	Tax-exempt bond liabilities			4,835,460	20		4,730,677
S.	21	Escrow account liability Complete Part IV of Schedule D			33,971	21		26,717
Liabilities	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified						
<u>. E</u>		persons Complete Part II of Schedule L		•		22		
	23	Secured mortgages and notes payable to unrelated third parties		-	1,425,000	23		950,000
	24	Unsecured notes and loans payable				24		
	25	Other liabilities Complete Part X of Schedule D			371,510	25		363,000
	26	Total liabilities. Add lines 17 through 25			9,580,181	26		9,653,838
es S		Organizations that follow SFAS 117, check here ▶ $\overline{\checkmark}$ and comp through 29, and lines 33 and 34.	lete li	nes 27				
3UC	27	Unrestricted net assets			16,292,591	27	2	1,404,761
Balance	28	Temporarily restricted net assets			10,830,137	 		7,633,334
	29	Permanently restricted net assets			11,429,574	\vdash		9,205,896
Fund	23	Organizations that do not follow SFAS 117, check here 🕨 🦵 an	d com	olete	11,120,011	23		5,255,555
٥	20	lines 30 through 34.						
Assets	30	Capital stock or trust principal, or current funds				30		
35 93	31	Paid-in or capital surplus, or land, building or equipment fund				31		
	32	Retained earnings, endowment, accumulated income, or other fu	nas		20 550 222	32		0.040.004
Net	33	Total net assets or fund balances			38,552,302			8,243,991
	34	Total liabilities and net assets/fund balances			48,132,483	34	4	7,897,829
Pa	rt XI	Financial Statements and Reporting					1	1
				<u></u>			Yes	No

Dart VI	Einancial	Statements	and D	oporting
7. 1 4 2 . 1 2	FINANCIAL	Statements	ann R	emmetiliki.

	_			
1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		Νο
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
С	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		N o
b	If "Yes," did the organization undergo the required audit or audits?	3b		

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As Filed Data -

DLN: 93493032003040

Employer identification number

OMB No 1545-0047

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service

Name of the organization

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)nonexempt charitable trusts. Attach to Form 990 or Form 990-EZ. See separate instructions.

Open to Public Inspection

THE WI	HEELER	R SCHOOL										
_		_							-025910:			
Par				harity Status (to be co					Instruct	ions)		
	rgania			ation because it is (Please					/ A \ / ! \			
1	<u> </u>	•		urches, or association of ch			Section 1	rvn(p)(1)((A)(I).			
2	<u> </u>			ion 170(b)(1)(A)(ii). (Attac								
3	<u> </u>	•	•	e hospital service organizati			-				•	
4	ı		-	zation operated in conjuncti	on with a l	hospital de	escribed ii	n Section	170(Ь)(1)	(A)(iii). E	nter the	
	_		name, city, and									
5	ı			or the benefit of a college or	universit	y owned o	r operated	by a gove	ernmental	unit desci	ribed in	
	_			(Complete Part II)								
6	<u> </u>	•	-	overnment or governmental								
7	J	An organiza	ation that norma	ally receives a substantial p	art of its s	support fro	m a govei	rnmental ı	ınıt or fron	n the gene	ral public	
	_	described i	n Section 170(b))(1)(A)(vi) (Complete Par	tII)							
8			•	ed in Section 170(b)(1)(A)			•					
9	ı	-		ally receives (1) more than					•			5 S
		•		ated to its exempt functions	-			, ,	•			
			-	estment income and unrelate			,			() from bu	sinesses	
	_	acquired by	the organization	on after June 30, 1975 See	Section 5	09(a)(2).	(Complete	e Part III)			
10	<u>_</u>	_	=	and operated exclusively to	-		-				-	
11	J	_	=	and operated exclusively fo					•	•		
				orted organizations describe type of supporting organiza						Section 5	U9(a)(3).	Спеск
		a Γ T					nally Integ		'' d	Гтуре	III - Oth	ner
e	\sqcap	By checkin	g this box, I cei	rtify that the organization is	not contro	olled direc	tly or ındı	rectly by o	one or mor	e disquali	fied perso	ons
				agers and other than one or	more publ	ıcly suppo	orted orga	nızatıons (described	ın section	1509(a)(:	L) or
_		section 50										
f		check this		d a written determination fro	m the IRS	that it is	a Type I,	Type II o	r Type III	supportin	ig organiz	ation,
g				as the organization accepted	d any gift	or contrib	ution from	any of the	<u></u>			,
_		following pe			, ,			,				
		(i) a perso	n who directly o	r indirectly controls, either a	alone or to	gether wi	th persons	describe	d ın (ıı)		Yes	No
		and (III) bel	ow, the governi	ng body of the the supported	d organiza	tion?				11g		
		(ii) a family	/ member of a p	erson described in (i) above	?					11g(ii)	
		(iii) a 35%	controlled enti	ty of a person described in (i) or (ii) al	bove?				11g(iii)	
h		Provide the	following inforr	nation about the organizatio	ns the org	janization	supports					
							ı		ı		1	
		ame of	(ii) EIN	(iii) Type of organization		s the	l ' '	ou notify	l	s the	(vii) Am	
Supported Organization				(described on lines 1-9 above or IRC section	col (i)	ation in listed in	_	nızatıon) of your		ation in rganized	supp	UIL
				(See Instructions))		verning		ort?		US?		
					docur	nent?						
					Yes	No	Yes	No	Yes	No		

Total

Part II	Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
	(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Pι	ıblic Support		, ,	•				
Cale	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
1	Gifts, grants, contributions, and							
	membership fees received (Do not							
	include any "unusual grants ")							
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 line 1-3							
5	The portion of total contribution by each							
	person (other than a government unit or							
	publicly supported organization) included							
	on line 1 that exceed 2% of the amount							
	shown on line 11, column (f)							
6	Public Support subtract line 5 from line							
Ü	4							
To	otal Support		•	•				
Cale	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
7	A mounts from line 4							
8	Gross income from interest, dividends,							
	payments received on securities loans,							
	rents, royalties and income from similar							
_	sources Net income from unrelated business							
9	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 IV)							
11	Total Support (Add lines 7 through 10)					<u> </u>	ı	
12	Gross receipts from related activities, etc	(See instructio	ns)			12		
13	First Five Years. If the Form 990 is for the	=	irst, second, thir	d, fourth, or fifth	ntax year as a 5	01(c)	(3)	_
	organization, check this box and stop here							► □
	omputation of Public Support Perc	entage						
	Public Support Percentage for 2008 (line 6		ded by line 11 c	olumn (fl)		14		
	Public Support Percentage for 2007 Sched		•					
					2 4 /20/	15		
16a	33 1/3% Test - 2008. If the organization di and stop here. The organization qualifies as		,		3 1/3% or more,	спеск	this box	▶ □
ь	33 1/3% Test - 2007. If the organization di				15 is 33 1/3% d	or more	. check th	·
_	box and stop here. The organization qualifi						,	▶ □
17a	10% Facts and Circumstances Test - 2008.				.3, 16a, or 16b	and lin	e 14 ıs 10	•
	more, and if the organization meets the "fa							
	organization meets the "facts and circums							▶ ┌
Ь	10% Facts and Circumstances Test - 2007.							
	more, and if the organization meets the "facthe organization meets the "facts and circu		·					_
18	Private Foundation. If the organization did		=	•			-	F-1
	instructions	chock the b		,,,,,,,,,	z. b, check this		500	▶ □

Pa	Support Schedule for O (Complete only if you ched				(2)		
Se	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(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 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 1-5						
7a	A mounts included on lines 1, 2, and 3						
	received from disqualified persons						
b	A mounts included on lines 2 and 3 received from other than disqualified						
	persons that exceed the greater of 1% of						
	the total of lines 9, 10c, 11, and 12 for						
	the year or \$5,000						
_	Total of lines 7a and 7b						
8	Public Support (Substract line 7c from						
٥	line 6)						
To	tal Support						
	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9	A mounts from line 6	(4) 2001	(2) 2003	(4) 2000	(4) 2007	(5) 2000	(1) 10141
	Gross income from interest, dividends,						
10a	payments received on securities loans,						
	rents, royalties and income from similar						
	sources						
ь	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after 30 June, 1975						
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in 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 IV)						
13	Total Support (Add lines 9, 10c, 11 and						
	12)				<u> </u>		
14	First Five Years If the Form 990 is for the	organization's fi	rst, second, thir	d, fourth, or fifth	itax year as a 5	01(c)(3) organi	·
	check this box and stop here						►
	moutation of Dublic Cuspert Page	ontago					
	mputation of Public Support Perc		dad bu lina 12 a	alumn (f))		T T	
15	Public Support Percentage for 2008 (line		•	orumni (1))		15	
16	Public Support Percentage for 2007 Sche	dule A , Part IV - ,	A, line 27g			16	
Co	mputation of Investment Income						
17	Investment Income Percentage for 2008 (lıne 10c column	(f) divided by lii	ne 13 column (f))	17	
18	Investment Income Percentage from 2007	7 Schedule Δ Pa	rt IV-A line 27	h		18	

19a 33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line

17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization **33 1/3% Tests - 2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

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

►□

Part IV	Supplemental Information. Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)							
	Facts and Circumstances Test							

Schedule A (Form 990 or 990-EZ) 2008

DLN: 93493032003040

OMB No 1545-0047

Open to Public Inspection

Schedule D (Form 990) 2008

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Name of the organization **Employer identification number** THE WHEELER SCHOOL 05-0259101

Pa	rt I Organizations Maintaining Donor A organization answered "Yes" to Form 99		unds or Accounts. Complete if the
	organization answered Tes to Form 9	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		(-,
2	Aggregate Contributions to (during year)		
3	Aggregate Grants from (during year)		_
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor adv	isors in writing that the assets held in don	or advised
	funds are the organization's property, subject to the		☐ Yes ☐ No
6	Did the organization inform all grantees, donors, and used only for charitable purposes and not for the ber impermissible private benefit?		may be
Pa	rt III Conservation Easements. Complete	if the organization answered "Yes" to	o Form 990, Part IV, line 7.
1	Purpose(s) of conservation easements held by the o Preservation of land for public use (e.g., recreat Protection of natural habitat Preservation of open space	ion or pleasure)	historically importantly land area rtified historic structure
2	Complete lines 2a-2d if the organization held a qual on the last day of the tax year	lified conservation contribution in the form	
			Held at the End of the Year
а	Total number of conservation easements		2a
Ь	Total acreage restricted by conservation easement	ts	2b
С	Number of conservation easements on a certified h	ıstorıc structure ıncluded ın (a)	2c
d	Number of conservation easements included in (c)	acquired after 8/17/06	2d
3	Number of conservation easements modified, transfe	erred, released, extinguished, or terminate	d by the organization during
	the taxable year 🕨		
4	Number of states where property subject to conserv	ation easement is located ►	
5	Does the organization have a written policy regardin enforcement of the conservation easements it holds		ations, and Yes No
6	Staff or volunteer hours devoted to monitoring, inspe	ecting and enforcing easements during the	year ►
7	A mount of expenses incurred in monitoring, inspecti	ng, and enforcing easements during the ye	ear ► \$
8	Does each conservation easement reported on line 2 $170(h)(4)(B)(I)$ and $170(h)(4)(B)(II)$?	2(d) above satisfy the requirements of sec	tion Yes No
9	In Part XIV, describe how the organization reports c balance sheet, and include, if applicable, the text of the organization's accounting for conservation easer	the footnote to the organization's financial ments	statements that describes
Par	Complete if the organization answered		or Other Similar Assets.
1a	If the organization elected, as permitted under SFAS art, historical treasures, or other similar assets held provide, in Part XIV, the text of the footnote to its fire	l for public exhibition, education or researc	ch in furtherance of public service,
b	If the organization elected, as permitted under SFAS historical treasures, or other similar assets held for provide the following amounts relating to these items	public exhibition, education, or research in	
	(i) Revenues included in Form 990, Part VIII, line 1	L	▶ \$
	(ii) Assets included in Form 990, Part X		► \$
2	If the organization received or held works of art, hist following amounts required to be reported under SFA	· · · · · · · · · · · · · · · · · · ·	or financial gain, provide the
а	Revenues included in Form 990, Part VIII, line 1		▶ \$
b	Assets included in Form 990, Part X		► \$

Cat No 52283D

Part	•••• Organizations Maintaining Co	llections of Art	<u>, His</u>	tori	cal Treas	ures, or Othe	<u>er Simila</u>	r Asse	ts (co	ontinued)
3	Using the organization's accession and othe items (check all that apply)	r records, check any	of th	ne foll	lowing that a	re a sıgnıfıcant ı	use of its c	ollection	1	
а	Public exhibition		d	Γ	Loan or exc	change programs	S			
ь	Scholarly research		e	Γ	Other					
с	Preservation for future generations									
4	Provide a description of the organization's co	ollections and expla	ın hov	w the	v further the	organization's e	xempt puri	ose in		
-	Part XIV				,	<u>.</u>				
5	During the year, did the organization solicit						mılar	_		
Do-	assets to be sold to raise funds rather than t						vanad IIVa		Yes	∏ No
Pal	Trust, Escrow and Custodial A Part IV, line 9, or reported an an					anization ansv	vereu re	S LOFE	ל ווו ול	90,
1a	Is the organization an agent, trustee, custod included on Form 990, Part X?					or other assets	not	Г	Yes	√ No
b	If "Yes," explain why in Part XIV and comple	te the following tab	le							
								A mou	ınt	
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 Fo	orm 990, Part X, line	21?					굣	Yes	┌ No
b	If "Yes," explain the arrangement in Part XIV	•								
Pai	t V Endowment Funds. Complete									
		(a)Current Year 24,878,865)Prior	Year (c)	wo Years Back (d)Three Years	Back (e)Four Y	ears Back
1a	Beginning of year balance	1,432,784								
b	Contributions	-1,318,683								
C	Investment earnings or losses	-1,316,083								
d	Grants or scholarships	-5,377,215								
е	Other expenditures for facilities and programs	-3,377,213								
f	Administrative expenses	-30,395								
g	End of year balance	19,458,384								
2	Provide the estimated percentage of the yea	r end balance held a	is							
а	Board designated or quasi-endowment	13 000 %								
b	Permanent endowment ► 48 000 %									
С	Term endowment ► 39 000 %									
3a	Are there endowment funds not in the posses	ssion of the organiza	ation	thata	are held and	admınıstered foi	r the			
	organization by								Yes	No
	(i) unrelated organizations							3a(i)		No
L	(ii) related organizations							3a(ii)	<u> </u>	No I
ь 4	Describe in Part XIV the intended uses of th	•						3b		<u> </u>
	t VI Investments—Land, Buildings					Part X. line 10.				
		,			Cost or other	(b)Cost or other		.		
	Description of investment				s (investment)		(c) Depre	ciation	(d) Bo	ok value
1a	and					758,181	<u>.</u>			758,181
b E	Buildings					30,209,796	9,:	105,821	2	1,103,975
c l	easehold improvements									0
d E	Equipment					1,288,610) -	712,447		576,163
e (Other				186,078	3,530,461	1,8	396,623		1,819,916
Tota	.Add lines 1a-1e <i>(Column (d) should equal Fo</i>	orm 990, Part X, colum	nn (B,), lıne	10(c).) .				2	4,258,235
e (Other	orm 990, Part X, colum	• nn (B ₎), line		3,530,461	1,8		2	1,819, 4,258,

Part VII Investments—Other Securities. See	Form 990, Part X, line 1	2.	
(a) Description of security or cateory (including name of security)	(b)Book value		d of valuation year market value
Financial derivatives and other financial products			
Closely-held equity interests			
O ther			
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)			
Part VIII Investments—Program Palated So	o Form 990 Part V June	12	
Part VIII Investments—Program Related. Se			d of valuation
(a) Description of investment type	(b) Book value		year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)			
Part IX Other Assets. See Form 990, Part X, II			
(a) Descri	ption		(b) Book value
Total. (Column (b) should equal Form 990, Part X, col.(B) line.	15)		
Part X Other Liabilities. See Form 990, Part X			
(a) Description of Liability	(b) A mount		
Federal Income Taxes		1	
Enrollment Deposits	363,000		
<u> </u>			
		1	
		1	
		1	
		1	
		1	
		1	
]	
]	
Total. (Column (b) should equal Form 990, Part X, col (B) line 25) 🕨	363,000		
		-	

1 Total revenue (Form 990, Part VIII, column (A), line 12)	1	23,674,902
Total expenses (Form 990, Part IX, column (A), line 25)	2	21,678,642
3 Excess or (deficit) for the year Subtract line 2 from line 1	3	1,996,260
4 Net unrealized gains (losses) on investments	4	-2,304,571
5 Donated services and use of facilities	5	
6 Investment expenses	6	
7 Prior period adjustments	7	
8 Other (Describe in Part XIV)	8	
9 Total adjustments (net) Add lines 4 - 8	9	-2,304,571
10 Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-308,311
Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue	e per R	Return
1 Total revenue, gains, and other support per audited financial		23,943,167
statements	1	
A mounts included on line 1 but not on Form 990, Part VIII, line 12		
a Net unrealized gains on investments	_	
b Donated services and use of facilities	_	
c Recoveries of prior year grants	_	
d Other (Describe in Part XIV)	⊢ _	
e Add lines 2a through 2d	2e	0
3 Subtract line 2e from line 1	3	23,943,167
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a Investment expenses not included on Form 990, Part VIII, line 7b . 4a	_	
b Other (Describe in Part XIV)	_	
c Add lines 4a and 4b	4c	-268,265
Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)		23,674,902
Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses 1 Total expenses and losses per audited financial statements	. 1	24,251,478
2 A mounts included on line 1 but not on Form 990, Part IX, line 25		21,231,170
a Donated services and use of facilities		
b Prior year adjustments		
c Losses reported on Form 990, Part IX, line 25		
d Other (Describe in Part XIV)	36	
e Add lines 2a through 2d	2e	2,572,836
3 Subtract line 2e from line 1	3	21,678,642
4 A mounts included on Form 990, Part IX, line 25, but not on line 1:		, ,
a Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b Other (Describe in Part XIV) 4b		
c Add lines 4a and 4b	4c	0
5 Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)		21,678,642
Part XIV Supplemental Information		· · ·

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Ident if ier	Return Reference	Explanation
Part IV , Line 2b		STUDENT RAISED FUNDS ARE HELD BY THE SCHOOL
Part V, Line 4	Description of Intended Use of Endowment Funds	ENDOWMENT FUNDS INTENDED PURPOSES ARE GENERAL OPERATIONS, LIBRARY, FACULTY SALARY, MISCELLANEOUS SUPPORT OF SCHOOL ACTIVITIES, PROFESSIONAL DEVELOPMENT, CAPITAL PROJECTS, SUMMERBRIDGE PROGRAM FINANCIAL AID, MINORITY INTEREST AND SUMMER PROGRAM
Part XII, Line 4b - Other Adjustments		fundraising expenses -98500 inventory cost of goods sold - 112786 rental expenses -36260 book returns 559 loss on sale of fixed assets -21278
Part XIII, Line 2d - Other Adjustments		fundraising expenses 98500 inventory cost of goods sold 112786 rental expenses 36260 book returns -559 unrealized losses on investments 2304571 loss on sale of fixed assets 21278

OMB No 1545-0047

2000

Open to Public

SCHEDULE E

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

THE WHEELER SCHOOL

Name of the organization

Attach to Form 990 or Form 990-EZ. To be completed by organizations that answer "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

Schools

Employer identification number

05-0259101

			YES	NO
1				
	other governing instrument, or in a resolution of its governing body?	1	Yes	
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	Yes	
3	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during		165	
•	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	3	Yes	
	POLICY IS DESCRIBED ON THE SCHOOL'S WEBSITE, IN THE PARENT DIRECTORY, ON EVERY APPLICATION FOR ADMISSIONS, IN EVERY ISSUE OF THE SCHOOL'S COMMUNITY MAGAZINE, AND ON THE OPEN HOUSE FLYERS			
4	Does the organization maintain the following?			
а	Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Yes	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4Ь	Yes	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Yes	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Yes	
	If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
5	Does the organization discriminate by race in any way with respect to			
а	Students' rights or privileges?	_5a		Νο
b	Admissions policies?	5b		Νo
c	Employment of faculty or administrative staff?	5c		Νο
d	Scholarships or other financial assistance?	5d		Νo
e	Educational policies?	5e		Νo
f	Use of facilities?	5f		Νo
g	Athletic programs?	5g		Νo
h	Other extracurricular activities?	5h		Νo
	If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
6-	Does the organization receive any financial aid or assistance from a governmental agency?	6a	Yes	
	Has the organization's right to such aid ever been revoked or suspended?	6b	162	Νο
	If you answered "Yes" to either 6a or b, please explain using an attached statement 🍠			
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 CB 587, covering racial nondiscrimination? If "No," attach an explanation	7	Yes	

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2008

Department of the Treasury

(Form 990 or 990-EZ)

SCHEDULE G

Attach to Form 990 or Form 990-EZ. Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

Supplemental Information Regarding

Fundraising or Gaming Activities

Open to Public Inspection

Internal Revenue Service	· · · ·	, ,		<u> </u>	·	Inspection
Name of the organization THE WHEELER SCHOOL					Employer ide	ntification number
THE WHEELER SCHOOL					05-0259101	
Part I Fundraising	Activities. Complete	ıf the org	anızatı	on answered "Yes" t	to Form 990, Part IV	', line 17.
	organization raised funds				· · · · · · · · · · · · · · · · · · ·	•
a Mail solicitations	organization raised lands	imough uny			non-government grants	
b Email solicitations	;		ì	· <u> </u>	jovernment grants	
c Phone solicitations	S		,	g / Special fundrais	•	
d In-person solicitat	tions				-	
or key employees liste b If "Yes," list the ten hi	ave a written or oral agree ed in Form 990, Part VII) ghest paid individuals or least \$5,000 by the orga	or entity in entities (fur	connec ndraisers	tion with professional f s) pursuant to agreeme	fundraising activities? ents under which the fui	
(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) D fundraiser custody control contributi	have or of	(iv) Gross receipts from activity	(v) A mount paid to (or retained by) fundraiser listed in col (i)	(vi) A mount paid to (or retained by) organization
		Yes	No			
			+			
		1				
Total			Þ			

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

			(a) Event #1	(b) Event #2	(c) O ther Events	(d) To (Add col	tal Eve (a) th	
			big event (event type)	(event type)	(total number)	со	(c))	
₽	1	Gross receipts	311,488		(total namber)	1	31	1,488
Revenue	2	Less Charitable contributions	267,823	1			26	7,823
<u> </u>	3	Gross revenue (line 1 minus line 2)	43,665				4:	3,665
	4	Cash Prizes						
ses	5	Non-cash Prizes						
Expenses	6	Rent/Facility costs						
፴	7	Other direct expenses	98,499				98	8,499
Direct	8	Direct expense summary Add line	es 4 through 7 in column	(d)			98	8,499
	9	Net income summary Combine lir	-	• •	🛌		-54	4,834
Par	t III	Gaming. Complete if the org \$15,000 on Form 990-EZ, lin		"Yes" to Form 990, Pa	art IV, line 19, or repo	orted mor	e thar	ì
Revenue			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) O ther gaming	(d) Total col (a) th		
~	1	Gross revenue						
ses	2	Cash prizes						
:beu:	3	Non-cash prizes						
Direct Expenses	4	Rent/facility costs						
۵	5	Other direct expenses						
	6	Volunteer labor	┌ Yes%_ ┌ No	┌ Yes%	┌ Yes			
	7	Direct expense summary Add lines	2 through 5 in column (d)				
	8	Net gaming income summary Com	bine lines 1 and 7 in colu	ımn (d)	🛌			
9		er the state(s) in which the organiza					Yes	No
a		the organization licensed to operate			-	. 9a		
b	If"	No," Explain						
10a	— Wer	Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?						
b	If"	Yes," Explain						
11		os the organization energte games	ctivities with nonmo-be	rc 2				
11 12		es the organization operate gaming a the organization a grantor, beneficiar				11		
		ned to administer charitable gaming				. 12		

			
13	Indicate the percentage of gaming activity operated in		
а	The organization's facility		
b	An outside facility		
14	Provide the name and address of the person who prepares the organization's gaming/special events books and records		
	Name •		
	Address •		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	15a	
Ь	If "Yes," enter the amount of gaming revenue received by the organization > \$ and the amount of gaming revenue retained by the third party > \$		
c	If "Yes," enter name and address		
	Name •		
	Address 🟲		
16	Gaming manager information		
	Name 🟲		
	Gaming manager compensation 🕨 \$		
	Description of services provided 🟲		
	Director/officer Employee Independent contractor		
17	Mandatory distributions		
а	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?	17a	
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year 📂 💲		

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Open to Public

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

Department of the Treasury Internal Revenue Service

Schedule I

(Form 990)

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

Inspect ion

Employer identification number Name of the organization THE WHEELER SCHOOL 05-0259101 **General Information on Grants and Assistance** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 if additional space is 1(a) Name and address of (c) IRC section (d) A mount of cash (e) A mount of non-(f) Method of valuation (q) Description of (h) Purpose of grant **(b)** EIN organization ıf applıcable (book, FMV, appraisal, non-cash assistance or assistance grant cash or government assistance other) Enter total number of section 501(c)(3) and government

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b) Number of recipients	(c)A mount of cash grant	(d) A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
FINANCIAL AID	123		1,902,315	FINANCIAL AID ALLOWED TOWARD THE STUDENT'S TUITION FOR WHEELER SCHOOL	
TUITION REMISSION	44		1,007,378	TUITION REMISSION REDUCING AMOUNT OF THE STUDENT'S TUITION FOR WHEEL SCHOOL	
EDUCATIONAL FEES AND BOOKS	55		36,630	EDUCATIONAL FEES AND BOOKS WAIVED AND SUPPLIED FOR THE STUDENT	
RECREATION	22		5,474	CAMP FEES WAIVED FOR THE CAMPERS	

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

See Additional Data Table

Ident if ier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S		Schedule I, Part I, Line 2 The tuition, books, educational fees, and recreation are all used directly at the school. The accounting system maintains the financial records by student to ensure the grants are used by the appropriate student. The tuition, etc. is nonrefundible, therefore, any unused grant would remain with the school.
•		

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DLN: 93493032003040

Employer identification number

OMB No 1545-0047

Schedule J (Form 990)

Department of the Treasury

Name of the organization

ın Part III

Internal Revenue Service

Compensation Information

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

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

Open to Public . Inspection

THE	WHEELER SCHOOL			• •			
	WILLELK SCHOOL			05-0259101			
Pa	rt I Questions Regarding Compensation						
						Yes	Νo
1a	Check the appropriate box(es) if the organization provid	led a	ny of the following to or for a person li	sted in Form			
	990, Part VII, Section A, line 1a Complete Part III to	prov	vide any relevant information regardin	g these items			
	First class or charter travel	고	Housing allowance or residence for p				
	Travel for companions		Payments for business use of perso				
	Tax idemnification and gross-up payments		Health or social club dues or initiati				
	Discretionary spending account	ı	Personal services (e g , maid, chauf	feur, chef)			
b	If line 1a is checked, did the organization follow a writte provision of all the expenses described above? If "No,"		, , ,	ment or	1b	Yes	
2	Did the organization require substantiation prior to rein officers, directors, trustees, and the CEO/Executive Di				2		Νo
3	Indicate which, if any, of the following the organization organization's CEO/Executive Director Check all that Compensation committee		У				
	✓ Independent compensation consultant	굣	Compensation survey or study				
	Form 990 of other organizations	~	Approval by the board or compensat	tion committee			
4	During the year, did any person listed in Form 990, Par	rt \/ T	I Section A line 1a				
a	Receive a severance payment or change of control pay				4a		No
b	Participate in, or receive payment from, a supplementa				4b		No
			•				
С	Participate in, or receive payment from, an equity-base If "Yes" to any of lines 4a-c, list the persons and provi			Dart III	4c		Νo
	The second of filles 44-c, list the persons and provi	iue ti	re applicable amounts for each item in	i rait III			
	501(c)(3) and 501(c)(4) organizations only must comp	lete	lines 5-8.				
5	For persons listed in form 990, Part VII, Section A, line compensation contingent on the revenues of	e 1 a	, did the organization pay or accrue ar	ny			
а	The organization?				5a		No
ь	Any related organization?				5b		Νo
	If "Yes," to line 5a or 5b, describe in Part III						
6	For persons listed in form 990, Part VII, Section A, lincompensation contingent on the net earnings of	e 1 a	, did the organization pay or accrue ar	ηγ			
а	The organization?				6a		Νo
b	Any related organization?				6b		Νo
	If "Yes," to line 6a or 6b, describe in Part III						
7	For persons listed in form 990, Part VII, Section A, line payments not described in lines 5 and 6? If "Yes," des			-fixed	7		No
8	Were any amounts reported in Form 990, Part VII, paid subject to the initial contract exception described in Re						

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in 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 are not listed on Form 990, Part VII

Note. The sum of columns (B)(I)-(III) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name	(B) Breakdown o	f W-2 and/or 1099-MI	SC compensation	(C) Deferred	(D) Nontaxable	(E) Total of columns	(F) Compensation reported in prior Form	
_	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation	compensation	benefits	(B)(ı)-(D)	reported in prior Form 990 or Form 990-EZ	
Gary Esposito ((167,380				23,958	191,338	170,476	
Dan Miller () 220,167)		7,200		103,513	330,880	329,905	
(i)							
(i)							
(i)							
(i)							
(i)							
(i)							
(i)							
(i)							
(i)							
(i)							
(i)							
(i)							
(i)							
(i)							

Schedule J (Form 990) 2008

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Ident if ier	Ret urn Ref erence	Explanation
	Part I, Line 1a	Housing is provided to the Head of School

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DLN: 93493032003040

OMB No 1545-0047

Schedule L

Internal Revenue Service

(Form 990 or 990-EZ)

Department of the Treasury

Transactions with Interested Persons

► Attach to Form 990 or Form 990-EZ. ► To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38b or 40b.

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Name of the organization THE WHEELER SCHOOL						Eı	mploy	er ide	ntifica	tion n	umber																									
							5-025																													
Part I Excess Benefit Transact																																				
To be completed by organizatio	ns that ar	nswered "Yes T	s" on	Form 990, Part IV	, line .	25a or 25t	o, or F	orm 9	90-EZ																											
1 (a) Name of disqualified	l person			(b) Des	criptio	n of trans	action			_ F	(c) Corrected?																									
										\rightarrow	Yes	No																								
										-																										
2 Enter the amount of tax imposed on t section 4958								nder F	\$																											
3 Enter the amount of tax, if any, on lin	e 2, abov	e, reimburse	d by	the organization .				<u> </u>	\$																											
Part II Loans to and/or From																																				
To be completed by organizat	tions that T	answered "Y	/es" (on Form 990, Part	IV , lın T	e 26, or F	orm 99	90-E2			38a																									
	(b) Loar						(6)	(a) In		/a) In		(a) In		(a) In		(a) In		(a) In		(a) In		(a) In		(e) In		(a) In		(a) In		(a) In		(a) In		i) oved	(a)W	rıtten
(a) Name of interested person and	from		(c)	Original principal	(d) Ba	lance due	1		by bo		agree																									
purpose	organiza	ation?		amount	(-,	(committee?		1 -																									
	То	From					Yes	No	Yes	No	Yes	No																								
												ļ																								
												ļ																								
												ļ																								
Total				•																																
Part III Grants or Assistance Be To be completed by organ					an p	art IV Jur	27 م																													
				ween interested pe																																
(a) Name of interested person	(5)	•		organization	13011	(c)A m	ount c	fgra	nt or ty	pe of a	assista	nce																								
dan miller	oFFI					housing -	housing - \$24,000																													
dan miller	oFFI	CER AND D	IREC	TOR		tuition - \$23,143																														
Part IV Business Transactions To be completed by organ					90, P	art IV, lır	ne 28a	a, 28	b, or	28c.																										
		Relationship			Ī			-			e) Sha	rıng of																								
(a) Name of interested person	1	een interest		(c) A mount of	•	(d) Descr	notion	of tra	ansacti	on c	rganız																									
(,		rson and the rganization		transaction		,	Description of transaction			<u> </u>	reven																									
	+	rganization									Yes	No																								
					-+					-+																										
	+				-+					-+																										
	+				+					+																										

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SCHEDULE M (Form 990)

Department of the Treasury

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990

Non-Cash Contributions

Internal Revenue Service Name of the organization THE WHEELER SCHOOL

Employer identification number

05-0259101

Pa	rt I Types of Property						
		(a) Check If applicable	(b) Number of Contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of de reven	etermining	
1	Art—Works of art	Х	2	_	appr & like sales		
_	Art—Historical treasures			8,303	appi & like sales		
	Art—Fractional interests						
	Books and publications	X		87	08 donor purch rece		
	Clothing and household			07	oo donor paren rece	прс	
•	goods						
6	Cars and other vehicles						
7	Boats and planes						
8	Intellectual property						
9	Securities—Publicly traded .	Х	20	265,336	avg high & low of da	у	
10	Securities—Closely held stock .						
11	Securities—Partnership, LLC, or trust interests						
12	Securities—Miscellaneous						
13	Qualified conservation contribution (historic structures)						
14	Qualified conservation contribution (other)						
15	Real estate—Residential .						
16	Real estate—Commercial						
17	Real estate—Other						
19	Food inventory	Х	5	4,899	caterer value		
20	Drugs and medical supplies .						
	Taxıdermy						
	Historical artifacts						
	Scientific specimens						
	Archeological artifacts			222			
25	Other (describe toys)	X	1	339	08 donor purch rece	:Ipt	
26	recontributed Other (describe event item)	×	1	1.000	auction price paid		
	Other (describe gift cards)	X	1		value on the gift car		
28				,			
29	Number of Forms 8283 received	by the org	anızatıon durıng the tax yea	ar for contributions for			
	which the organization complete	d Form 828			29		0
	Acknowledgement		•			1	1
30a	During the year, did the organize hold for at	ation receiv	e by contribution any prope	rty reported in Part I, lines	1-28 that it must	Yes	No
	least three years from the date of		•	not required to be used for ϵ	exempt purposes		
	for the entire holding period? .					30a	No
	If "Yes", describe the arrangem				-	31 Vas	
31	Does the organization have a gif					31 Yes	+-
32a	Does the organization hire or us contributions?	e third parti	ies or related organizations	to solicit, process, or sell i	non-cash	32a	No
	If "Yes", describe in Part II						
33	If the organization did not report	revenues i	n Column (c) for a type of p	roperty for which Column (a	a) is		
	checked, describe in Part II						

Part II Supplemental Infor 32b, and 33. Also com	Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.							
Identifier	ReturnReference	Explanation						
240111111	Notal III Colored	Explanation						
	1	1						

SCHEDULE 0

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

2008

Open to Public Inspection

Name of the organization THE WHEELER SCHOOL

 ${\bf Employer\ identification\ number}$

05-0259101

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 10		Form 990 was distributed and reviewed by the Executive Committee of the Board of Trustees who subsequently communicated to the entire Board of Trustees that they approved the Form 990 for filing

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		The School's Conflict of Interest Policy along with all Board policies are distributed and explained to all new Board members at the annual Board of Trustees Orientation. The documentation includes a detail explanation of the policy and actions to be taken if a conflict should arise

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		The Board of Trustees, as represented by the Executive Committee, obtained compensation comparability data for the Head's position. The members who participated did not have any personal interest in the compensation arrangement. The comparability data was 2008-2009 Head salary, including Deferred Compensation, from Benchmark schools. The data was reviewed and the Committee recommended compensation levels. The Committee then approved the compensation package. For other employees, in his capacity as Chief Executive Officer, the Head of School is authorized by the Board to set compensation levels for all employees excluding himself. The salary "pool" for employee compensation is approved by the Board annually as part of the annual operating budget approval process. The actual compensation level assigned to each employee is based on benchmark statistics obtained annually from the National Association of Independent Schools and Benchmark Research, a consulting firm that for a fee gathers benchmark data on similarly sized schools.

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		The governing documents, and the financial statements of the School are made available to the public on Guidestar com. The Conflict of Interest Policy is made available to the public upon request

ldentifier	Return Reference	Explanation
form 990, part xı, line 2c	committees oversight of audit and selection of independent accountant	this process has not changed from the prior year