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Return of Organization Exempt From Income Tax

OMB No 1545-0047

2008

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

C Name of organization SIDE BY SIDE COMMUNITY SCHOOL, INC.
 Doing Business As
 Number and street (or P O box if mail is not delivered to street address) Room/suite
10 CHESTNUT STREET
 City or town, state or country, and ZIP + 4
NORWALK, CT 06854

D Employer identification number
22-3208841

E Telephone number
(203) 857-0306

F Name and address of principal officer MATT NITTOLY
71 WESTMOOR ROAD MILFORD, CT 06460

G Gross receipts \$ 2,585,340.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) Are all affiliates included? ☐ Yes ☒ No
 If "No," attach a list (see instructions)

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

J Website: HTTP://SIDEBYSIDESCHOOL.ORG/

K Type of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ☐

L Year of formation 1992 **M** State of legal domicile CT

Part I Summary

1 Briefly describe the organization's mission or most significant activities
SIDE BY SIDE COMMUNITY SCHOOL IS A CHARTER SCHOOL CREATED TO REDUCE RACIAL ISOLATION BY PROVIDING A MULTIRACIAL LEARNING ENVIRONMENT FOR URBAN AND SUBURBAN CHILDREN AND THEIR FAMILIES.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	14
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5 Total number of employees (Part V, line 2a)	5	42
6 Total number of volunteers (estimate if necessary)	6	50
7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	
7b Net unrelated business taxable income from Form 990-T, line 34	7b	

	Prior Year	Current Year
8 Contribution and grants (Part VIII, line 1h)	2,308,108.	2,492,470.
9 Program service revenue (Part VIII, line 2g)	53,163.	37,964.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	21,265.	1,201.
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	50,483.	29,083.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,433,019.	2,560,718.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		NONE
14 Benefits paid to or for members (Part IX, column (A), line 4)		NONE
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,444,866.	1,717,304.
16a Professional fundraising fees (Part IX, column (A), line 11e)		NONE
b Total fundraising expenses, Part IX, column (D), line 25		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	847,643.	658,395.
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	2,292,509.	2,375,699.
19 Revenue less expenses Subtract line 18 from line 12	140,510.	185,019.
20 Total assets (Part X, line 16)	Beginning of Year 1,588,792.	End of Year 1,845,796.
21 Total liabilities (Part X, line 26)	221,775.	293,760.
22 Net assets or fund balances Subtract line 21 from line 20	1,367,017.	1,552,036.

Part II Signature Block

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

Signature of officer MATTHEW NITTOLY, DIRECTOR **Date** 12/3/10

Preparer's signature W. H. C. CPA **Date** JAN 14 2010 **Check if self-employed** ☐ **Preparer's identifying number (see instructions)** P00034529

Firm's name (or yours if self-employed), address, and ZIP + 4 DWORKEN HILLMAN LAMORTE & STERCZALA **EIN** 06-1308345
FOUR CORPORATE DRIVE, SUITE 488 SHELTON, CT 06484 **Phone no** 203-929-3535

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2008)

Part III Statement of Program Service Accomplishments (see instructions)**1** Briefly describe the organization's mission:

SEE STATEMENT 1

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code _____) (Expenses \$ 2,260,227. including grants of \$ _____) (Revenue \$ 2,560,718.)

A SCHOOL LOCATED IN THE INNER CITY OF NORWALK THAT MAINTAINS
 AN APPROXIMATE STUDENT RATIO OF 30% HISPANIC, 30% AFRICAN
 AMERICAN AND 40% CAUCASIAN STUDENTS LOCATED FROM BOTH URBAN
 AND SUBURBAN AREAS. STUDENTS COME FROM APPROXIMATELY 8
 TOWNS INCLUDING NORWALK.

4b (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4c** (Code _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)**4d** Other program services (Describe in Schedule O)

(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses ► \$ 2,260,227. (Must equal Part IX, Line 25, column (B))

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	X
5 Sections 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	
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	X
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	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
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	X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
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 X	
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 X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13 X	
14a Did the organization maintain an office, employees, or agents outside of the U S ?	14a	X
b 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	X
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	X
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? If "Yes," complete Schedule F, Part III	16	X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17	X
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 X	
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	X
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	X
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	X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a	X
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	X
b 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	X
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	X
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	X

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a 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		X
b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV		X
c 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		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
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		X
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		X
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		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X

Form **990** (2008)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable	1a	NONE
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	NONE
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
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	42
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, 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?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Did the organization solicit any contributions that were not tax deductible?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	X
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	X
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	X
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 1041? . . .	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

Form 990 (2008)

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

	Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, process, or changes in Schedule O. See instructions.		
1a Enter the number of voting members of the governing body	14	
1b Enter the number of voting members that are independent	7	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organizations contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9a Does the organization have local chapters, branches, or affiliates?		X
9b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10 Was a copy of the Form 990 provided to the organization'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	X	
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		X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13		X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done		
13 Does the organization have a written whistleblower policy?		X
14 Does the organization have a written document retention and destruction policy?		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a The organization's CEO, Executive Director, or top management official?		X
b Other officers or key employees of the organization?		X
Describe the process in Schedule O (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
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?		

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 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

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization LINDA SIMMONS 10 CHESTNUT STREET NORWALK, CT 06854
203-857-0306

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.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), 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, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
RODOLFO ROSADO BOARD MEMBER		X						NONE	NONE	NONE
MATT NITTOLY DIRECTOR/BOARD MEMBER	40.	X		X				107,286.	NONE	NONE
CAROL ODDIE TEACHER/BOARD MEMBER	40.	X						72,535.	NONE	NONE
WILLIAM MURPHY BOARD MEMBER		X						NONE	NONE	NONE
JEN WEISS TEACHER/BOARD MEMBER	40.	X						47,450.	NONE	NONE
CHRIS BEGLEY BOARD SECRETARY		X		X				NONE	NONE	NONE
ANNE DICHELE BOARD CHAIRPERSON		X		X				NONE	NONE	NONE
ERIN MYERS TEACHER/BOARD MEMBER	40.	X						43,350.	NONE	NONE
CESAR RAMIREZ BOARD MEMBER		X						NONE	NONE	NONE
JESSIE MCGARTY TEACHING ASST/BOARD MEMBER	20.	X						7,588.	NONE	NONE
KIMBERLY HAYES-GRIMM BOARD VICE-CHAIRPERSON		X		X				NONE	NONE	NONE
MELANIE JOBBAGY BOARD MEMBER/TEACHER	40.	X						45,461.	NONE	NONE
MARY NEWBERY BOARD MEMBER/TEACHER	40.	X						51,653.	NONE	NONE
USWAH KHAN BOARD MEMBER		X						NONE	NONE	NONE

[illegible]

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 1

	Yes	No
3		X
4		X
5		X

4		X
---	--	---

5	X
---	---

1 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
NONE		

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ► NONE.

Part VIII Statement of Revenue

22-3208841

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d	NONE			
	e	Government grants (contributions)	1e	2,473,795.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	18,675.			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		2,492,470.			
Program Service Revenue				Business Code			
	2a	SPECIAL EDUCATION REIMBURSEMENTS/PROGRAM			37,964.	37,964.	
	b						
	c						
	d						
	e						
	g	Total. Add lines 2a-2f			37,964.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) STMT 2.			1,201.		1,201.
	4	Income from investment of tax-exempt bond proceeds			NONE		
	5	Royalties			NONE		
		(i) Real	(ii) Personal				
	6a	Gross Rents					
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)			NONE		
		(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory					
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)			NONE		
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18		a	53,705.		
	b	Less direct expenses		b	24,622.		
	c	Net income or (loss) from fundraising events . STMT 3.			29,083.		
	9a	Gross income from gaming activities See Part IV, line 19		a			
	b	Less direct expenses		b			
	c	Net income or (loss) from gaming activities			NONE		
10a	Gross sales of inventory, less returns and allowances		a				
b	Less cost of goods sold		b				
c	Net income or (loss) from sales of inventory			NONE			
Miscellaneous Revenue			Business Code				
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d			NONE			
12	Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			2,560,718.	37,964.	1,201.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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	NONE			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	NONE			
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	437,288.	393,560.	43,728.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	NONE			
7 Other salaries and wages	1,046,693.	1,046,693.		
8 Pension plan contributions (include section 401 (k) and section 403(b) employer contributions)	NONE			
9 Other employee benefits	164,164.	147,748.	16,416.	
10 Payroll taxes	69,159.	62,243.	6,916.	
11 Fees for services (non-employees)				
a Management	NONE			
b Legal	NONE			
c Accounting	39,499.	35,549.	3,950.	
d Lobbying	NONE			
e Professional fundraising services See Part IV, line 17	NONE			
f Investment management fees	NONE			
g Other	NONE			
12 Advertising and promotion	NONE			
13 Office expenses	84,515.	76,063.	8,452.	
14 Information technology	NONE			
15 Royalties	NONE			
16 Occupancy	122,017.	109,815.	12,202.	
17 Travel	NONE			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	NONE			
20 Interest	NONE			
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	95,055.	85,549.	9,506.	
23 Insurance	NONE			
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)				
a TUTORS	6,764.	6,764.		
b MISC. PUPIL SERVICES	149,954.	149,954.		
c FIELD TRIPS	17,394.	17,394.		
d PARENT ACTIVITIES	180.	180.		
e PROFESSIONAL FEES - OTHER	24,592.	22,133.	2,459.	
f All other expenses	118,425.	106,582.	11,843.	
25 Total functional expenses. Add lines 1 through 24f	2,375,699.	2,260,227.	115,472.	
26 Joint Costs. Check here ☐ 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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	928,962.	1	1,111,573.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	4,394.	4	4,708.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sales or use		8	
	9 Prepaid expenses and deferred charges STMT. 4	29,385.	9	36,906.
	10a Land, buildings, and equipment cost basis 10a	1,335,408.		
	b Less accumulated depreciation. Complete Part VI of Schedule D. 10b	642,799.		
		626,051.	10c	692,609.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,588,792.	16	1,845,796.	
Liabilities	17 Accounts payable and accrued expenses	221,775.	17	293,760.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	221,775.	26	293,760.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,367,017.	27	1,552,036.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	1,367,017.	33	1,552,036.
34 Total liabilities and net assets/fund balances	1,588,792.	34	1,845,796.	

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
b	Were the organization's financial statements audited by an independent accountant?	2b	X
c	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	X
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	X
b	If "Yes," did the organization undergo the required audit or audits?	3b	X

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

Section A. Public Support

Calendar 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 lines 1-3						
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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
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 IV)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (See instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	%
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
☐		
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
☐		
17a 10%-facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a or 16b, and line 14 is 10% or more, and if the organization meets the "fact-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization		
☐		
b 10%-facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization 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 and see instructions		
☐		

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar 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 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 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
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 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)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ☐						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a **33 1/3% support 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 ☐

b **33 1/3% support 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 ☐

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

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

[illegible]

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization

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.

OMB No 1545-0047

2008

Open to Public Inspection

SIDE BY SIDE COMMUNITY SCHOOL, INC.

Employer identification number

22-3208841

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(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 advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to 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 pleasure)	☐ Preservation of an historically importantly land area
☐ Protection of natural habitat	☐ Preservation of certified historic structure
☐ Preservation of open space	

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1 ► \$ _____

(ii) Assets included in Form 990, Part X ► \$ _____

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

a Revenues included in Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

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

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

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

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

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

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

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

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

	(a) Current Year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Investment earnings or 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 year end balance held as

- a Board designated or quasi-endowment ► _____ %
 b Permanent endowment ► _____ %
 c Term endowment ► _____ %

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

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings		102,385.	49,300.	53,085.
c Leasehold improvements		1,013,600.	477,319.	536,281.
d Equipment		157,765.	59,965.	97,800.
e Other		61,658.	56,215.	5,443.
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c)				692,609.

Part VII Investments - Other Securities. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other _____		

Total. (Column (b) should equal Form 990, Part X, col (B) line 12) ►		

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-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, line 15.[illegible]**Part X** **Other Liabilities.** See Form 990, Part X, line 25

(a) Description of liability	(b) Amount
Federal income taxes	
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,560,718.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,375,699.
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	185,019.
4	Net unrealized gains (losses) on investments	4	
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	
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	185,019.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	2,714,989.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	155,584.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	155,584.
3	Subtract line 2e from line 1	3	2,559,405.
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)	4b	1,313.
c	Add lines 4a and 4b	4c	1,313.
5	Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	2,560,718.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	2,529,970.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	155,584.
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	155,584.
3	Subtract line 2e from line 1	3	2,374,386.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	1,313.
c	Add lines 4a and 4b	4c	1,313.
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	2,375,699.

Part XIV Supplemental Information

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

SEE PAGE 5

Part XIV Supplemental Information (continued)

DIRECT EXPENSE TO OFFSET REVENUE \$25,935

PART XII AND XIII LINE 4 B.

DIRECT FUNDRAISING EXPENSES NETTED AGAINST FUNDRAISING REVENUE (\$24,622)

PART XII AND XIII 4B

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

SIDE BY SIDE COMMUNITY SCHOOL, INC.

Schools

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

OMB No 1545-0047

2008

**Open to Public
Inspection**

Employer identification number

22-3208841

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1 X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2 X	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain <u>NEWSPAPER ADVERTISEMENT FOR ENROLLMENT</u> _____ _____ _____	3 X	
4 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	4a X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c X	
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, attach a separate statement) _____ _____ _____	4d	
5 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?	5a	X
b Admissions policies?	5b	X
c Employment of faculty or administrative staff?	5c	X
d Scholarships or other financial assistance?	5d	X
e Educational policies?	5e	X
f Use of facilities?	5f	X
g Athletic programs?	5g	X
h Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement) _____ _____ _____	5h	X
6a Does the organization receive any financial aid or assistance from a governmental agency?	6a X	
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, please explain using an attached statement	6b	X
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 X	

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

Schedule E (Form 990 or 990-EZ) 2008

(Form 990 or 990-EZ)

Name of the organization

▶ 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

2008

**Open To Public
Inspection**

Name of the organization

SIDE BY SIDE COMMUNITY SCHOOL, INC.

Employer identification number

22-3208841

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | | | | | |
|----------|--------------------------|-------------------------|----------|--------------------------|---------------------------------------|
| a | ☐ | Mail solicitations | e | ☐ | Solicitation of non-government grants |
| b | ☐ | Email solicitations | f | ☐ | Solicitation of government grants |
| c | ☐ | Phone solicitations | g | ☐ | Special fundraising events |
| d | ☐ | In-person solicitations | | | |

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising activities? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

Total ►

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

CT, _____

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

	(a) Event #1 <u>GALA</u> (event type)	(b) Event #2 <u>FALL FUNDRAISER</u> (event type)	(c) Other Events <u>8</u> (total number)	(d) Total Events (Add col (a) through col (c))
Revenue				
1 Gross receipts	27,118.	18,089.	8,498.	53,705.
2 Less Charitable contributions				
3 Gross revenue (line 1 minus line 2)	27,118.	18,089.	8,498.	53,705.
Direct Expenses				
4 Cash prizes				
5 Non-cash prizes				
6 Rent/facility costs				
7 Other direct expenses	10,023.	9,014.	5,585.	24,622.
8 Direct expense summary Add lines 4 through 7 in column (d)				(24,622.)
9 Net income summary Combine lines 3 and 8 in column (d)				29,083.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue				
1 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Non-cash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	Yes _____ % No	Yes _____ % No	Yes _____ % No	
7 Direct expense summary Add lines 2 through 5 in column (d)				()
8 Net gaming income summary Combine lines 1 and 7 in column (d)				

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities _____		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If "No," Explain _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," Explain _____		
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

13 Indicate the percentage of gaming activity operated in

- | | | |
|--|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |

14 Provide the name and address of the person who prepares the organization's gaming/special event books and records

Name ► _____

Address ► _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? **15a**

- b** 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

- a** 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 ► \$ _____

Department of the Treasury
Internal Revenue Service

Name of the organization

► 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.

OMB No 1545-0047

2008

Open to Public Inspection

SIDE BY SIDE COMMUNITY SCHOOL, INC.

Employer identification number

22-3208841

990 REVIEW

FORM 990 PART VI QUESTION 10

FORM 990 IS REVIEWED BY THE DIRECTOR AND ACCOUNTING STAFF

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION
=====

SIDE BY SIDE COMMUNITY SCHOOL, INC. IS A CHARTER SCHOOL THAT WAS
CREATED TO REDUCE RACIAL ISOLATION BY PROVIDING A MULTIRACIAL
LEARNING ENVIRONMENT FOR URBAN AND SUBURBAN CHILDREN AND THEIR
FAMILIES.

FORM 990, PART VIII - INVESTMENT INCOME

DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
DIVIDEND INCOME	1,130.			1,130.
INTEREST INCOME	71.			71.
TOTALS	1,201.			1,201.

FORM 990, PART VIII - FUNDRAISING EVENTS

DESCRIPTION	GROSS INCOME	DIRECT EXPENSES	NET INCOME
VARIOUS SCHOOL FUNDRAISERS	53,705.	24,622.	29,083.
TOTALS	53,705.	24,622.	29,083.

FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES
=====

DESCRIPTION -----	ENDING BOOK VALUE -----
PREPAID EXP./OTHER CURR.ASSETS	36,906. -----
TOTALS	36,906. =====

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
REFRIGATOR/FREEZER	08/27/1998	4,296.	100.000			4,296.	4,296.	4,296.	SL		7.000				
KITCHEN EQUIPMENT	09/30/1998	8,258.	100.000			8,258.	8,258.	8,258.	SL		7.000				
BABY GRAND PIANO	01/01/1999	500.	100.000			500.	497.	497.	SL		7.000				
CONFERENCE TABLES	01/01/1999	1,500.	100.000			1,500.	1,498.	1,498.	SL		7.000				
400 PICTURE BOOKS	01/01/1999	600.	100.000			600.	600.	600.	SL		5.000				
GE MODULAR SPACE	12/31/1999	216,481.	100.000			216,481.	122,672.	137,104.	SL		15.000				14,432.
F&F	12/31/1999	2,607.	100.000			2,607.	2,607.	2,607.	SL		7.000				
LEASEHOLD IMPROVEM	10/19/1999	3,269.	100.000			3,269.	1,889.	2,107.	SL		15.000				218.
PLAYGROUND	06/30/2000	15,830.	100.000			15,830.	15,830.	15,830.	SL		7.000				
MARTIN ENVIRONMENT	09/21/2000	13,020.	100.000			13,020.	13,020.	13,020.	SL		7.000				
PARAGON	07/31/2000	4,300.	100.000			4,300.	2,272.	2,559.	SL		15.000				287.
PARAGON	08/08/2000	4,163.	100.000			4,163.	2,200.	2,478.	SL		15.000				278.
PARAGON	08/16/2000	4,000.	100.000			4,000.	2,091.	2,358.	SL		15.000				267.
PARAGON	08/24/2000	5,214.	100.000			5,214.	2,726.	3,074.	SL		15.000				348.
PARAGON	08/31/2000	8,103.	100.000			8,103.	4,230.	4,770.	SL		15.000				540.
PARAGON	09/11/2000	7,725.	100.000			7,725.	4,034.	4,549.	SL		15.000				515.
PARAGON	09/14/2000	10,371.	100.000			10,371.	5,413.	6,104.	SL		15.000				691.
COMP & EQUIPMENT	08/10/2001	8,700.	100.000			8,700.	8,700.		SL		5.000				
COMPUTER EQUIPMENT	04/03/2002	1,399.	100.000			1,399.	1,399.		SL		5.000				
Less Retired Assets															
Subtotals															

Listed Property

Less Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS							

*Assets Retired

JSA

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V08-8.3 2740

DEPRECIATION

[illegible]

Asset description	Date placed in service	Cost or basis						
			Accumulated amortization	Ending accumulated amortization	Code	Life	Current-year amortization	
TOTAL \$								

CQB0DH K276

2008

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Me- thod	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
LEASEHOLD- FLOOR	08/30/2002	436.	100.000			436.	172.	201.	SL		15.000				29.
LEASEHOLD- MISC	09/13/2002	200.	100.000			200.	76.	89.	SL		15.000				13.
LEASEHOLD- SONITRO	09/19/2002	95.	100.000			95.	35.	41.	SL		15.000				6.
LEASEHOLD- PLUMBING	09/19/2002	10,193.	100.000			10,193.	3,966.	4,646.	SL		15.000				680.
LEASEHOLD- CONSTRU	09/20/2002	20,290.	100.000			20,290.	7,892.	9,245.	SL		15.000				1,353.
LEASEHOLD- CABINET	09/23/2002	11,804.	100.000			11,804.	4,591.	5,378.	SL		15.000				787.
LEASEHOLD- DRYER	10/02/2002	2,096.	100.000			2,096.	805.	945.	SL		15.000				140.
LEASEHOLD- CONSTRU	10/02/2002	4,475.	100.000			4,475.	1,714.	2,012.	SL		15.000				298.
LEASEHOLD- AIR SYS	10/02/2002	37,000.	100.000			37,000.	14,185.	16,652.	SL		15.000				2,467.
LEASEHOLD- FENCE	10/14/2002	21,000.	100.000			21,000.	8,050.	9,450.	SL		15.000				1,400.
LEASEHOLD- FENCE	11/19/2002	20,000.	100.000			20,000.	7,554.	8,887.	SL		15.000				1,333.
LEASEHOLD- FENCE	12/13/2002	1,134.	100.000			1,134.	424.	500.	SL		15.000				76.
LEASEHOLD- FENCE	01/02/2003	23,560.	100.000			23,560.	8,640.	10,211.	SL		15.000				1,571.
LEASEHOLD- MISC	03/13/2003	3,485.	100.000			3,485.	1,237.	1,469.	SL		15.000				232.
LEASEHOLD- CONSTRU	04/02/2003	859.	100.000			859.	299.	356.	SL		15.000				57.
WILCO ANNEX	10/19/2002	10,600.	100.000			10,600.	1,564.	1,836.	SL		39.000				272.
TELEVISIONS	01/02/2003	2,500.	100.000			2,500.	2,500.	2,500.	SL		5.000				
SOUND SYSTEM	01/02/2003	1,000.	100.000			1,000.	786.	929.	SL		7.000				143.
HP DIGITAL PROJECT	11/18/2003	1,700.	100.000			1,700.	1,558.		SL		5.000				
Less Retired Assets															
Subtotals															

Listed Property

Less Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS							

*Assets Retired
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2008

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Me-thod	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
4 DESKTOP COMPUTER	12/03/2003	2,380.	100.000			2,380.	2,182.	3,616.	SL		5,000				
DELL POWEREDGE 700	04/19/2004	3,616.	100.000			3,616.	3,013.	1,170.	SL		5,000				603.
EMAC MUSIC	05/05/2004	1,170.	100.000			1,170.	975.	1,614.	SL		5,000				195.
DELL DIMEN 2400	07/29/2004	1,614.	100.000			1,614.	1,265.	5,364.	SL		5,000				
COMPUTER EQUIPMENT	03/01/2005	9,600.	100.000			9,600.	6,400.	4,776.	SL		5,000				
4 COMPUTERS	06/29/2006	5,364.	100.000			5,364.	2,146.	1,910.	SL		5,000				1,073.
4 SMART BOARDS	06/30/2006	4,776.	100.000			4,776.	1,910.	2,865.	SL		5,000				955.
4 PROJECTORS	06/30/2006	5,120.	100.000			5,120.	2,048.	3,072.	SL		5,000				1,024.
KITS FOR PROJECTOR	06/30/2006	1,536.	100.000			1,536.	614.	921.	SL		5,000				307.
INTERCOM SYSTEM	06/30/2006	8,500.	100.000			8,500.	2,428.	3,642.	SL		7,000				1,214.
UPGRADE PHONE SYST	06/30/2006	5,000.	100.000			5,000.	1,428.	2,142.	SL		7,000				714.
CHAIRS	09/29/2006	1,626.	100.000			1,626.	406.	638.	SL		7,000				232.
CHAIRS	09/29/2006	1,626.	100.000			1,626.	406.	638.	SL		7,000				232.
KITS FOR PROJECTOR	02/09/2007	456.	100.000			456.	129.	220.	SL		5,000				91.
2 PROJECTORS	02/09/2007	2,538.	100.000			2,538.	720.	1,228.	SL		5,000				508.
2 COMPUTERS	02/11/2007	2,053.	100.000			2,053.	582.	993.	SL		5,000				411.
1 COMPUTER	02/11/2007	1,027.	100.000			1,027.	291.	496.	SL		5,000				205.
2 SMART BOARDS	02/12/2007	2,323.	100.000			2,323.	659.	1,124.	SL		5,000				465.
7 LABTOP COMPUTERS	05/07/2007	5,901.	100.000			5,901.	1,377.	2,557.	SL		5,000				1,180.
Less Retired Assets															
Subtotals															

Listed Property

Less Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS							

*Assets Retired

JSA

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V08-8.3 2740

DEPRECIATION

[illegible]

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending accumulated amortization	Code	Life	Current-year amortization
TOTALS							

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DEPRECIATION

[illegible]

Asset description	Date placed in service	Cost or basis						
			Accumulated amortization	Ending accumulated amortization	Code	Life	Current-year amortization	
TOTALS								

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

OMB No 1545-1709

▶ **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns*

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	SIDE BY SIDE COMMUNITY SCHOOL, INC.	22-3208841
	Number, street, and room or suite no. If a P.O. box, see instructions	
	10 CHESTNUT STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	NORWALK, CT 06854	

Check type of return to be filed (file a separate application for each return)

- | | | |
|--|---|------------------------------------|
| ☒ Form 990 | ☐ Form 990-T (corporation) | ☐ Form 4720 |
| ☐ Form 990-BL | ☐ Form 990-T (sec. 401(a) or 408(a) trust) | ☐ Form 5227 |
| ☐ Form 990-EZ | ☐ Form 990-T (trust other than above) | ☐ Form 6069 |
| ☐ Form 990-PF | ☐ Form 1041-A | ☐ Form 8870 |

• The books are in the care of ▶ LINDA SIMMONSTelephone No ▶ 203 857-0306 FAX No ▶ _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 02/15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for

- ▶ ☐ calendar year _____ or
- ▶ ☒ tax year beginning 07/01, 2008, and ending 06/30, 2009

2 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	NONE
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	NONE
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	NONE

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2009)