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## 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)

Open to Public  
Inspection

► The organization may have to use a copy of this return to satisfy state reporting requirements

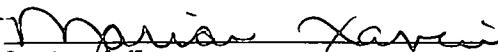
A For the 2008 calendar year, or tax year beginning July 1, 2008, and ending June 30, 2009

B Check if applicable	C Name of organization Rudolf Steiner School Assn of Ann Arbor Doing Business As		D Employer identification number 38-2242069
<input type="checkbox"/> Address change	Number and street (or P O box if mail is not delivered to street address)	Room/suite	E Telephone number 734-995-4141
<input type="checkbox"/> Name change	2775 Newport Rd.		G Gross receipts \$ 5,027,684
<input type="checkbox"/> Print or type. See Specific Instructions.	City or town, state or country, and ZIP + 4 Ann Arbor, MI 48103		
<input type="checkbox"/> Initial return	F Name and address of principal officer Jack Bernard 2775 Newport Road, Ann Arbor, MI 48103		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Termination			H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Amended return			If "No," attach a list (see instructions)
<input type="checkbox"/> Application pending			H(c) Group exemption number ►
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			J Website: ► www.rssaa.org
K Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►	L Year of formation 1978		M State of legal domicile MI

## Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: The school's main objective is to provide a complete Waldorf education for children, preschool through twelfth grade. In addition, before-care, after-care and summer day camps are provided.		
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets	3	13
	3 Number of voting members of the governing body (Part VI, line 1a)	4	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	5	144
	5 Total number of employees (Part V, line 2a)	6	237
	6 Total number of volunteers (estimate if necessary)	7a	0
	7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7b	0
	b Net unrelated business taxable income from Form 990-T, line 34		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	125,402	1,011,671
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,573,286	3,733,265
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	17,438	15,573
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	132,113	55,004
		3,848,239	4,815,513
		472,627	480,503
		0	0
		2,184,928	2,379,744
		0	0
		1,121,925	977,455
		3,779,480	3,837,702
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	68,759	977,811
	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)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25) ►	51,798	
	17 Other expenses (Part IX, column (A), lines 12-24f) ► RECEIVED		
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)		
	19 Revenue less expenses. Subtract line 18 from line 12		
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year	End of Year
	21 Total liabilities (Part X, line 26)	4,525,215	5,309,783
	22 Net assets or fund balances. Subtract line 21 from line 20	3,844,537	3,651,294
		680,678	1,658,489

## 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		
		05/14/10	Date
	Signature of officer		
	Marian Xavier Business Manager		
Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
		5/14/10	Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN ► 38-2690375	P00129813
Heller & Wetzler, PC 2900 Packard Rd, Suite 3 Ypsilanti, MI 48197	Phone no ► 734-434-3444		

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:  
The school's main objective is to provide a complete Waldorf education for children, preschool through twelfth grade. In addition, before-care, after-care and summer day camps are provided.

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 611110) (Expenses \$ 3,200,245 including grants of \$ 480,503) (Revenue \$ 3,670,485)  
General Instruction - A contemporary, classical PreK-12 education. Early childhood develops social and organizational skills for lifelong learning. Gr 1-8 engages students in discovery through curriculum that seamlessly integrates academics and fine arts with teachers who spend eight full year with their class. Gr 9-12 develop moral, intellectual and aesthetic capacity through focused inquiry in seminar-style classes taught by specialists. The school offers students the opportunity to experience a foreign culture directly through exchange programs with other Waldorf schools abroad. Our school values its international population and strive to both educate and learn from our diverse student population, blending cultures educationally, socially, and artistically into our program.

**4b** (Code 611710) (Expenses \$ 47,933 including grants of \$ ) (Revenue \$ 18,931)  
Before and After Care - Childcare programs offered to assist working parents. Children play outside, use the gym facilities, have stories, art projects, and board games available to them, and the older children can do their homework. Parents are asked to register in advance for After Care, but drop-ins are welcome. No registration is required for Before Care.

**4c** (Code 611620) (Expenses \$ 67,700 including grants of \$ ) (Revenue \$ 43,849)  
Extra Curricular Activities - Includes Drama, Model UN, Yearbook and Community Service, as well as Athletic programs and Sports Clubs. As a member of the Michigan HS Athletic Assoc., we compete with other Class D schools in varsity sports and tournaments. Our High School athletic program has steadily expanded in both the number of activities offered and in the number of students involved. Currently, almost 50% of HS students participate in at least one sport. Lower school offers competitive seasonal sports. The school belongs to the Mid-Michigan Inter Athletic Assoc., and is in league with six private and parochial schools. Our sports club is offered to all 5th and 6th grade students and teaches skills in a non-competitive atmosphere.

**4d** Other program services. (Describe in Schedule O)

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

**4e** Total program service expenses ► \$ 3,315,878 (Must equal Part IX, Line 25, column (B).)

**Part IV Checklist of Required Schedules**

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .

2 Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .

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 . . . . .

4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .

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 . . . . .

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 . . . . .

7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II . . . . .

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .

9 Did the organization report an amount in Part X, line 21; 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 . . . . .

10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .

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 . . . . .

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 . . . . .

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

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

  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 . . . . .

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 . . . . .

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 . . . . .

17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I . . . . .

18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .

19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .

20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .

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 . . . . .

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 . . . . .

23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J . . . . .

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 . . . . .

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

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

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

25a **Section 501(c)(3) 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 . . . . .

  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 . . . . .

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 . . . . .

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 . . . . .

	Yes	No
1	X	
2	X	
3		X
4		X
5		X
6		X
7		X
8		X
9		X
10		X
11	X	
12	X	
13	X	
14a		X
14b		X
15		X
16		X
17		X
18	X	
19		X
20		X
21		X
22	X	
23	X	
24a		X
24b		
24c		
24d		
25a		X
25b		X
26		X
27	X	

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

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
- b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV
- 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

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

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

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

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

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

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

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

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

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

	Yes	No
28a	X	
28b		X
28c	X	
29	X	
30	X	
31	X	
32	X	
33	X	
34	X	
35	X	
36	X	
37	X	

## Part V Statements Regarding Other IRS Filings and Tax Compliance

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 13  
1b 0

1c  Yes  No

b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable 1c X

c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 2a 144

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 144

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 X

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

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

b Did the organization make a distribution to a donor, donor advisor, or related person? 9b

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

**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**

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

	Yes	No
1a	13	
1b	9	
2		X
3		X
4		X
5		X
6		X
7a		X
7b		X
8a	X	
8b	X	
9a		X
9b		
10	X	
11		X

1a Enter the number of voting members of the governing body . . . . .

1b Enter the number of voting members that are independent . . . . .

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? . . . . .

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? . . . . .

4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .

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

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

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .

b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .

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

a The governing body? . . . . .

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

9a Does the organization have local chapters, branches, or affiliates? . . . . .

b 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 . . . . .

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 . . . . .

**Section B. Policies**

	Yes	No
12a	X	
12b		X
12c	X	
13		X
14	X	
15a	X	
15b	X	
16a		X
16b		

12a Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .

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? . . . . .

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

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

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

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

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? . . . . .

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 ► Michigan

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: ► Marian Xavier, 2775 Newport Rd, Ann Arbor, MI 48103

**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
		or director	Individual trustee	Institutional trustee	Officer	Key employee	Highest compensated		
Diane Black Faculty Representative	42	X					40,156	0	12,103
Shannon Fisher Trustee	2	X					0	0	0
Robin Grosshuesch Trustee	9.5	X					11,724	0	24,200
Carolyn Hejkal Trustee	2	X					0	0	0
Geoff Robb Trustee	42	X					50,996	0	6,150
John Schramm Trustee	2	X					0	0	0
Brenda Slomovits Trustee	2	X					0	0	0
Donica Varner Trustee	2	X					0	0	0
Cynthia Wilson Faculty Representative	42	X					50,388	0	13,124
Jack Bernard President	5		X				0	0	0
Steve Coulter Vice-President	5		X				0	0	0
Robert Rajewski Secretary	5		X				0	0	0
Brian Vroom Treasurer	5		X				0	0	0
Sandra Greenstone School Administrator	40		X				50,402	0	20,140
Marian Xavier Business Manager	40		X				49,791	0	10,590
-----									
-----									
-----									

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

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 0

	Yes	No
3	X	
4		X
5		X

## Section B. Independent Contractors

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

**Part VIII Statement of Revenue**

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . . . <b>1b</b> <b>1c</b> <b>1d</b> <b>1e</b> <b>1f</b> All other contributions, gifts, grants, and similar amounts not included above <b>1g</b> Noncash contributions included in lines 1a-1f \$ 0 <b>1h</b> <b>Total. Add lines 1a-1f</b> . . . . . ► 1,011,671				
<b>Program Service Revenue</b>	<b>Business Code</b>				
<b>2a</b> General Instruction . . . . . <b>2b</b> Before/Aftercare . . . . . <b>2c</b> Extra Curricular . . . . . <b>2d</b> <b>2e</b> <b>2f</b> All other program service revenue . . . . . <b>2g</b> <b>Total. Add lines 2a-2f</b> . . . . . ► 3,733,265	611110 611710 611620	3,670,485 18,931 43,849	3,670,485 18,931 43,849		
<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . ► 15,573		15,573			15,573
<b>4</b> Income from investment of tax-exempt bond proceeds ►					
<b>5</b> Royalties . . . . . ►					
<b>6a</b> Gross Rents . . . . . <b>6b</b> Less: rental expenses . . . . . <b>6c</b> Rental income or (loss) . . . . . <b>6d</b> Net rental income or (loss) . . . . . ► 9,150	(i) Real 12,490 3,340 9,150	(ii) Personal 0			9,150
<b>7a</b> Gross amount from sales of assets other than inventory . . . . . <b>7b</b> Less. cost or other basis and sales expenses . . . . . <b>7c</b> Gain or (loss) . . . . . <b>7d</b> Net gain or (loss) . . . . . ► 0	(i) Securities 0	(ii) Other 0			0
<b>8a</b> Gross income from fundraising events (not including \$ . . . . . of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>8b</b> Less: direct expenses . . . . . <b>8c</b> Net income or (loss) from fundraising events . . . . . ► 3,769	a 29,283 b 25,514				3,769
<b>9a</b> Gross income from gaming activities . . . . . See Part IV, line 19 . . . . . <b>9b</b> Less: direct expenses . . . . . <b>9c</b> Net income or (loss) from gaming activities . . . . . ► 0	a 0	b 0			0
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>10b</b> Less cost of goods sold . . . . . <b>10c</b> Net income or (loss) from sales of inventory . . . . . ► 42,085	a 225,402 b 183,317				42,085
<b>11a</b> . . . . . <b>11b</b> . . . . . <b>11c</b> . . . . . <b>11d</b> All other revenue . . . . . <b>11e</b> <b>Total. Add lines 11a-11d</b> . . . . . ► 0	Miscellaneous Revenue Business Code				0
<b>12</b> <b>Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . . ► 4,815,513	3,733,265				0 70,577

**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).

<b><i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i></b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	0			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	480,503	480,503		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	0			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	1,942,152	1,583,749	327,909	30,494
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	63,357	51,436	11,890	31
9 Other employee benefits	221,495	161,479	59,946	70
10 Payroll taxes	152,740	126,633	23,774	2,333
11 Fees for services (non-employees):				
a Management	0			
b Legal	619		619	
c Accounting	14,705		14,705	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	0			
g Other	8,730	8,730		
12 Advertising and promotion	0			
13 Office expenses	41,511	34,857		6,654
14 Information technology	11,610	11,610		
15 Royalties	0			
16 Occupancy	204,049	204,049		
17 Travel	2,250	2,250		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	23,776	23,776		
20 Interest	209,483	206,872	2,611	
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	145,875	118,563	22,149	5,163
23 Insurance	26,189	26,189		
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 Dues & Subscriptions	24,554	24,554		
b Field Trips/School Bus	34,775	34,775		
c Instructional Supplies	140,253	140,253		
d Miscellaneous	79,207	65,731	6,423	7,053
e Equip Repair/Maint	9,869	9,869		
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	3,837,702	3,315,878	470,026	51,798
26 Joint Costs. Check here ► <input type="checkbox"/> 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
<b>Assets</b>	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	480,174	2	1,142,104
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	266,232	4	416,471
	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 sale or use	32,236	8	31,717
	9 Prepaid expenses and deferred charges	23,079	9	21,406
	10a Land, buildings, and equipment: cost basis	10a 4,878,255		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 1,283,865	3,667,634	10c 3,594,390
	11 Investments—publicly traded securities		40,434	11 90,447
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		15,426	14 13,248
	15 Other assets. See Part IV, line 11		15	
	<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34)	4,525,215	16	5,309,783
<b>Liabilities</b>	17 Accounts payable and accrued expenses	59,143	17	82,684
	18 Grants payable		18	
	19 Deferred revenue	372,392	19	248,357
	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	3,297,002	23	3,191,861
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	116,000	25	128,392
	<b>26 Total liabilities.</b> Add lines 17 through 25	3,844,537	26	3,651,294
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> 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	680,678	32	1,658,489
	33 Total net assets or fund balances	680,678	33	1,658,489
	<b>34 Total liabilities and net assets/fund balances</b>	4,525,215	34	5,309,783

**Part XI Financial Statements and Reporting**

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?

b Were the organization's financial statements audited by an independent accountant?

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?

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?

b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

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

# Public Charity Status and Public Support

OMB No 1545-0047

2008

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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**Name of the organization**

**Name of the organization** Rudolf Steiner School Assn of Ann Arbor

Employer identification number  
38-2242069

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

The organization is not a private foundation because it is: (Please check only one organization )

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

**Schedule A (Form 990 or 990-EZ) 2008**

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

OMB No 1545-0047

**2008**Open to Public  
Inspection

Name of the organization

Rudolf Steiner School Assn of Ann Arbor

Employer identification number  
38-2242069**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? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> 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? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> 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)	
<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> 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? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> 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 section 170(h)(4)(B)(ii)? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> 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.
1b 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  
 b  Scholarly research  
 c  Preservation for future generations

d  Loan or exchange programs  
 e  Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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
1c	
1d	
1e	
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

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

(i) unrelated organizations . . . . .  
 (ii) related organizations . . . . .

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 . . . . .		645,122		645,122
b Buildings . . . . .		3,250,129	720,158	2,529,971
c Leasehold improvements . . . . .				
d Equipment . . . . .		392,096	311,707	80,389
e Other . . . . .		590,908	252,000	338,908

Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ► 3,594,390

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

**Part IX Other Assets. See Form 990, Part X, line 15.**

**Total. (Column (b) should equal Form 990, Part X, col (B) line 15)**

**Part X Other Liabilities. See Form 990, Part X, line 25.**

(a) Description of liability	(b) Amount	
Federal income taxes		
Enrollment Deposits	128,392	

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	4,815,513
2 Total expenses (Form 990, Part IX, column (A), line 25) . . . . .	2	3,837,702
3 Excess or (deficit) for the year Subtract line 2 from line 1 . . . . .	3	977,811
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	(160,000)
9 Total adjustments (net). Add lines 4-8 . . . . .	9	(160,000)
10 Excess or (deficit) for the year per financial statements. Combine lines 3 and 9 . . . . .	10	817,811

**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	4,339,552
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	
c Recoveries of prior year grants . . . . .	2c	
d Other (Describe in Part XIV) . . . . .	2d	212,171
e Add lines 2a through 2d . . . . .	2e	212,171
Subtract line 2e from line 1 . . . . .	3	4,127,381
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	688,132
c Add lines 4a and 4b . . . . .	4c	688,132
5 Total revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12) . . . . .	5	4,815,513

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

1 Total expenses and losses per audited financial statements . . . . .	1	3,521,741
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities . . . . .	2a	
b Prior year adjustments . . . . .	2b	
c Losses reported on Form 990, Part IX, line 25 . . . . .	2c	
d Other (Describe in Part XIV) . . . . .	2d	372,171
e Add lines 2a through 2d . . . . .	2e	372,171
3 Subtract line 2e from line 1 . . . . .	3	3,149,570
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	688,132
c Add lines 4a and 4b . . . . .	4c	688,132
5 Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.) . . . . .	5	3,837,702

**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.

Part X - Other Liabilities - Enrollment deposits represent tuition payments

received for the following school year during the current school year.

\$129,392.

Part XI - Reconcile Change in Net assets - Other reduction represents increase in allowance for doubtful accounts. \$160,000

**Part XIV Supplemental Information (continued)**

The only reference to income taxes in the notes to the audited financial statements is:

"The School is exempt from federal income taxes under Internal Revenue Code section 501(c)(3) and therefore has made no provision for federal income taxes. The School has no unrelated business income other than interest income."

**Part XII - Reconciliation of Revenue Line 2d Other**

Rent expenses netted against rent income	\$ 3,340
Fundraising event expenses netted against income	\$ 25,514
Cost of Goods Sold netted against income	\$ 183,317
<b>Total</b>	<b>\$ 212,171</b>

**Part XII - Reconciliation of Revenue Line 4b Other**

Other differences in netting	\$ 207,629
Financial assistance netted against income	\$ 480,503
<b>Total</b>	<b>\$ 688,132</b>

**Part XIII - Reconciliation of Expenses Line 2d Other**

Rent expenses netted against rent income	\$ 3,340
Fundraising event expenses netted against income	\$ 25,514
Cost of Goods Sold netted against income	\$ 183,317
Increase in allowance for doubtful accounts	\$ 160,000
<b>Total</b>	<b>\$ 372,171</b>

**Part XIII - Reconciliation of Expenses Line 4 b Other**

See explanation of Part XII line 4b

**SCHEDULE E**  
**(Form 990 or 990-EZ)**Department of the Treasury  
Internal Revenue Service**Schools**

OMB No 1545-0047

**2008**Open to Public  
Inspection

► 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.

Name of the organization

Rudolf Steiner School Association of Ann Arbor

Employer Identification number  
38-2242069

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? . . . . .

2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .

3 Has the organization publicized its racially nondiscriminatory policy 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  
The non-discriminatory policy is included on all publications used for solicitation of students.

4 Does the organization maintain the following?

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

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

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

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

If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement )

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

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

b Admissions policies? . . . . .

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

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

e Educational policies? . . . . .

f Use of facilities? . . . . .

g Athletic programs? . . . . .

h Other extracurricular activities? . . . . .

If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement )

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

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

If you answered "Yes" to either line 6a or line 6b, 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 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation.

	YES	NO
1	X	
2	X	
3	X	
4a	X	
4b	X	
4c	X	
4d	X	
5a	X	
5b	X	
5c	X	
5d	X	
5e	X	
5f	X	
5g	X	
5h	X	
6a		X
6b		X
7	X	

**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 <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> 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 services?  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

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.

**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 Bazaar (event type)	(b) Event #2 Yearbook (event type)	(c) Other Events (total number)	(d) Total Events (Add col (a) through col (c))
1 Gross receipts . . . . .	17,682	8,353		26,035
2 Less. Charitable contributions . . . . .				0
3 Gross revenue (line 1 minus line 2) . . . . .	17,682	8,353		26,035
<b>Revenue</b>				
4 Cash prizes . . . . .				0
5 Non-cash prizes . . . . .				0
6 Rent/facility costs . . . . .	6,914			6,914
7 Other direct expenses . . . . .	11,756	6,033		17,789
8 Direct expense summary. Add lines 4 through 7 in column (d) . . . . .				( 24,703 )
9 Net income summary. Combine lines 3 and 8 in column (d) . . . . .				1,332

**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))
1 Gross revenue . . . . .				
2 Cash prizes . . . . .				
3 Non-cash prizes . . . . .				
4 Rent/facility costs . . . . .				
5 Other direct expenses . . . . .				
6 Volunteer labor . . . . .	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> No	<input type="checkbox"/> Yes ..... % <input type="checkbox"/> 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) . . . . .				

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? \_\_\_\_\_

b If "No," Explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? \_\_\_\_\_

b If "Yes," Explain: \_\_\_\_\_

11 Does the organization operate gaming activities with nonmembers? \_\_\_\_\_

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? \_\_\_\_\_

Yes	No
9a	
10a	
11	
12	

2 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

**For Privacy Act and Paperwork Reduction Act Notice see the Instructions for Form 980**

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

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

Tuition assistance is available to parents of students attending the school that qualify for assistance. Faculty remission is provided to full time staff members for their children that attend the school. Tuition grants and Waldorf Scholarships are separately administered and awarded based on specific criteria met by applying students.

**SCHEDULE J**  
**(Form 990)**Department of the Treasury  
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.

OMB No 1545-0047

**2008**Open to Public  
Inspection

Name of the organization

Rudolf Steiner School Association of Ann Arbor

Employer identification number  
38-2242069**Part I Questions Regarding Compensation****1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)

**b** If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?**3** Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

- a** Receive a severance payment or change of control payment? . . . . .
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .
- c** Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.****5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .

If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? . . . . .
- b** Any related organization? . . . . .

If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III . . . . .**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .

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

Schedule J (Form 990) 2008

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

## **Transactions With Interested Persons**

Department of the Treasury  
Internal Revenue Service

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

OMB No 1545-0047

2008

**Open To Public  
Inspection**

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**Name of the organization**

## Rudolf Steiner School Association of Ann Arbor

**Employer identification number**  
38-2242069

**Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

To be completed by organizations that answered "Yes" on Form 505, Part IV, line 2a or 2b, or Form 505-22, Part V, line 2a.					
1	(a) Name of disqualified person	(b) Description of transaction		(c) Corrected?	
		Yes	No		

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ► \$ \_\_\_\_\_

**Part II      Loans to and/or From Interested Persons.**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

**Total**  **10**

### **Part III Grants or Assistance Benefiting Interested Persons.**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance
		\$24,200 need-based tuition assistance

## **Part IV Business Transactions Involving Interested Persons.**

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?
Robin Grossheusch	Trustee	11,724	Paid for interior and exterior painting services	X

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

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**Schedule L (Form 990 or 990-EZ) 2008**

**SCHEDULE O  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990**

OMB No 1545-0047

**2008**Open to Public  
Inspection

► 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.

Name of the organization

Rudolf Steiner School Association of Ann Arbor

Employer identification number

38-2242069

Form 990 Part VI Line 12c - The school administration and officers are aware of the conflict of interest policy and monitor it informally.

Form 990 Part VI Line 10 - The business manager provides the 990 to certain members of the finance committee for review and approval prior to filing.

Form 990 Part VI line 15 - Use an established formula in an employee handbook to set the original salary for the person when they are hired. There is an annual review system in place and increases/decreases in pay are based on economic situation of the school and changes in the employee's education and/or experience. Such information is brought forward by that employee's immediate supervisor for review and approval by the Administrator who presents to the Board. At times, comparisons are completed against private schools of similar size and type.

Form 990 Part VI line 19 - The organization holds a State of the School meeting annually to disclose a variety of information, including financial statements to those in attendance. A summary of the event is emailed to all parents after the fact. Various other employee meetings, committee meetings, parent groups, and school meeetings are held throughout the year and used as opportunities to make information available. An annual report is used to deliver summarized information. The website is used to share information with donors, parents, employees, students and prospective families. Administrators respond to inquiries with an open-door policy.