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 $_{\text{Form}}990$ 

Department of the Treasury Internal Revenue Service

### **Return of Organization Exempt From Income Tax**

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

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

2008

Open to Public Inspection

A Fo	r the 2	2008 ca	lendar yea	r, or tax year beginn	_	and ending 06-30-	-2009				
3 Ch	eck ıf ap	pplicable	Please	C Name of organization Hammond School	l				D Employer ide	entification number	
_ Add	dress ch	ange	use IRS label or	Doing Business As					57-047792 E Telephone nu		
Naı	me char	nge	print or type. See	Doing Business As							
Inıt	tial retur	rn	Specific Instruc-		r P O box if mail is	not delivered to street a	address) Ro	om/suite	(803) 776-0		
Ter	mınatıo	n	tions.	854 galway lane					d dioss receipt	<b>13</b> φ 13,300,400	
- Am	ended r	return		City or town, state or	country, and ZIP +	4	<b>_</b>				
App	olication	pending		columbia, SC 29209							
		Ī	<b>F</b> Nan	ne and address of Pr	incipal Officer		H(a	) Is the	s a group return	for	
				opher B Angel Iway lane				affilia		ΓYes <b>Γ</b> Nο	
			_	ia,SC 29209			на	a) Are all	affiliates include	ed?	
Та	x-exem	pt status	<b>501(c)</b>	)(3) <b>◄</b> (insert no) 「	4947(a)(1) or 「	527	''''			See instructions )	
W	eb site	e: 🕨 www	v hammond	Ischool org			H(c	;) Grou	p Exemption Nu	mber ►	
€ Тур	e of org	janization	Corporat	ion trust association	on other ►		L,	ear of Fo	mation 1965 <b>M</b>	State of legal domicile SC	
Pa	rt I	Sumn	nary								
	1	Briefly d	escribe th	e organization's mis:	sion or most sig	nıfıcant actıvıtıes					
sovemance				nmond school is to in contribute to the dev			cademic	excellen	ce and recogniti	on of individual	
<u> </u>											
<u> </u>	2	Check th	his box 🦵	ıf the organızatıon dı	iscontinued its o	perations or dispos	ed of mor	e than 2	5% of its assets		
			_	nembers of the gove		_	20				
ACIIVIIIes &				ident voting member		_	20				
Ĭ				nployees (Part V , lın 		-	275				
<u>ş</u>				olunteers (estimate i					_	624	
•		-		ted business revenu ness taxable income					7a _ 7b	0	
	В	Net unre	erated busi	mess taxable income	e irom Form 990	-1, lille 34		Drie	or Year	Current Year	
	8	Contrib	outions and	d grants (Part VIII,	line 1 h)			PIIC	1,043,296	1,063,787	
ā	9			revenue (Part VIII,			·  -		11,452,109	11,759,306	
Revenue	10	_		ne (Part VIII, colum					220,099	117,609	
æ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)							0	272,645	
	12		•	dd lines 8 through 1:			), line				
		12)					12,715,504	13,213,347			
	13			ar amounts paid (Par	, , ,				0	0	
	14		•	or for members (Part	-		0	0			
&	15	Salarie 10)	s, other co	ompensation, employ	vee benefits (Pai	T IX, COIUMN (A), IIN	ies 5-		7,278,022	8,826,342	
Expenses	16a	Profess	sional fund	raising fees (Part IX	, column (A), lin	e 11e)			0	0	
ੜੇ	ь	(Total fu	ındraısıng ex	penses, Part IX, column (	(D), line 25 <u>853,359</u>	)					
ш	17	Other	expenses (	(Part IX, column (A),	, lines 11a-11d	, 11f-24f)			4,676,086	4,720,998	
	18	Total e	xpenses—	add lines 13–17 (m	ust equal Part I	X, line 25, column (A	۹))		11,954,108	13,547,340	
	19	Revenu	ıe less exp	enses Subtract line	18 from line 12				761,396	-333,993	
දී ජ								Beginni	ng of Year	End of Year	
Seg Seg	20	Total a	ssets (Par	rt X, line 16)					33,795,445	32,671,376	
met Assets of Fund Bafances	21	Total lı	abilities (F	Part X, line 26)					19,818,843	19,120,352	
5 S	22	Netass	sets or fun	d balances Subtrac	t line 21 from lir	ie 20			13,976,602	13,551,024	
Pai	rt II	Signa	ature Blo	ock					•		
Plea Sign	1	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  2010-04-09  Signature of officer  Date									
			or print nam								
		Preparer's	s <b>k</b>			Date	Check	ıf	Preparer's PTIN (	(See Gen Inst )	
Paid		signature				2010-02-08	self- empoly	, , , , , , , , , , , , , , , , , , , ,			
	arer's		me (or your	s L DELOACH & WILLIAN	•	FTA! b.					
Jse (	Only	ıf self-em address,	nployed), and ZIP + 4	1401 MAIN STREET	SUITE 660				EIN 🕨		
			·						Phone no 🕨 (8	03) 771-8855	
4	LL - TD(	C dua aa	c thic rotu	rn with the preparer		`			1	Tyes TNo	

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

1	Briefly describe the organization's mission	า			
	the mission of hammond school is to inst development of their characters	ıll ın students a commitment to	academic excellence and reco	ognition of individual potential that w	III contribute to the
2	Did the organization undertake a the prior Form 990 or 990-EZ?		rvices during the year wl	hich were not listed on	Yes 🔽 No
	If "Yes," describe these new serv	vices on Schedule O			
3	Did the organization cease condiservices?			icts any program	Yes 🔽 No
	If "Yes," describe these changes	on Schedule O			
4	Describe the exempt purpose ac Section 501(c)(3) and (4) organ others, the total expenses, and r	ızatıons and 4947(a)(1) t	rusts are required to rep		
4a	(Code ) (Expe	nses \$ 8,811,877	including grants of \$	) (Revenue \$	)
	hammond school is a non-profit prima	ry educational institution provid	ing education from preschool	through grade 12 to approximately 9	45 students
4b	(Code ) (Expe	nses \$	including grants of \$	) (Revenue \$	)
4c	(Code ) (Expe	nses \$	including grants of \$	) (Revenue \$	)
4d	Other program services (Desc	riha in Schadula O \			
Tu	(Expenses \$	including grants of	<del>-</del> \$	) (Revenue \$	)
4e					
+6	Total program service expense	s \$ 8,811,87	7 – Must equal Part IX, Li	ne 25, columni (D).	

271111 Checklist of Required Schedule:	art IV	Checkli	st of F	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	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 🕏	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		Νο
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		No
5	Section $501(c)(4)$ , $501(c)(5)$ , and $501(c)(6)$ organizations. Is the organization subject to the section $6033(e)$ notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
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		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7		Νο
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		Νο
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.	9		N o
10	Did the organization hold assets in term, permanent,or quasi-endowments? If "Yes," complete Schedule D, Part V	10	Yes	
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII.	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	Yes	
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	14a		Νο
Ь	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part $I$	14b		Νο
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15		Νο
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If</i> "Yes," complete Schedule F, Part III	16		Νο
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17		Νο
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	Yes	
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20		Νο
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		No
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		Νο
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule  J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
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		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
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		No
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		No
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	Yes	
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		No

### 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			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a	Yes	
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b	103	Νο
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	28c		Νo
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Νo
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		Νo
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Νo
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		Νo
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? <i>If</i> "Yes," complete Schedule R, Part I	33		Νo
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34		Νo
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		Νo
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		Νo
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		Νo

Pa	rt V Statements Regarding Other IRS Filings and Tax Complian	ce				
					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	61			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments	to ven	dors and reportable			
_	gaming (gambling) winnings to prize winners?	i .		1c		
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this		275			
h	return					
	<b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file the			2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the strength of the organization have unrelated business gross income of \$1,000 or more during the strength of the organization have unrelated business gross income of \$1,000 or more during the organization have unrelated business gross income of \$1,000 or more during the organization have unrelated business gross income of \$1,000 or more during the organization have unrelated business gross income of \$1,000 or more during the organization have unrelated business gross income of \$1,000 or more during the organization have unrelated business gross income of \$1,000 or more during the organization have unrelated business gross income of \$1,000 or more during the organization have unrelated business gross income of \$1,000 or more during the organization have unrelated business gross income of \$1,000 or more during the organization have unrelated business gross gr	ing the	year covered by this	3a		No
ь	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Sc	hedule	0	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a over, a financial account in a foreign country (such as a bank account, securities a account)?	_	·	4a		No
b	If "Yes," enter the name of the foreign country					
	See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1</b> , Financial Accounts.	Report c	f Foreign Bank and			
5a	Was the organization a party to a prohibited tax shelter transaction at any time du	rıng the	tax year?	5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibite	d tax sl	nelter transaction?	5b		Νo
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exem</i> Tax Shelter Transaction?	pt Enti	ty Regarding Prohibited	5c		
6a	Did the organization solicit any contributions that were not tax deductible?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement					
	were not tax deductible?			6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	Did the organization provide goods or services in exchange for any quid pro quo co more?	ntrıbut	ion of \$75 or	7a	Yes	<u> </u>
	If "Yes," did the organization notify the donor of the value of the goods or services			7b	Yes	
С	Did the organization sell, exchange, or otherwise dispose of tangible personal prop	erty for	which it was required to	7c	Yes	
d	If "Yes," indicate the number of Forms 8282 filed during the year	 7d	5	,,	100	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pa		niums on a personal			
	benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a per			7f		N o
g	For all contributions of qualified intellectual property, did the organization file Form			7g		
n	For contributions of cars, boats, airplanes, and other vehicles, did the organization required?			7h		
8	Section $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds supporting organizations. Did the supporting organization, or a fund maintained by a excess business holdings at any time during the year?			8		
9	Section $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds					
а	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 perso	n? .		9b		
10	Section 501(c)(7) organizations. Enter					
а	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					
а	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 )	s <b>11b</b>				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990	ın lıeu	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		

		_		Yes	No				
	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circum processes, or changes in Schedule O. See instructions.	stances,							
1a	Enter the number of voting members of the governing body 1a	20							
ь	Enter the number of voting members that are independent 1b	20							
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship we other officer, director, trustee, or key employee?		2	Yes					
3	Did the organization delegate control over management duties customarily performed by or under the dir supervision of officers, directors or trustees, or key employees to a management company or other pers		3		Νο				
4	Did the organization make any significant changes to its organizational documents since the prior Form filed?	990 was	4		Νο				
5	Did the organization become aware during the year of a material diversion of the organization's assets?		5		Νo				
6	Does the organization have members or stockholders?	[	6		Νo				
7a	Does the organization have members, stockholders, or other persons who may elect one or more member governing body?	rs of the	7a		Νο				
ь	Are any decisions of the governing body subject to approval by members, stockholders, or other persons	s?	7b		Νo				
8	Did the organization contemporaneously document the meetings held or written actions undertaken during year by the following	ng the							
а	the governing body?		8a	Yes					
ь	each committee with authority to act on behalf of the governing body?		8b	Yes					
9a	Does the organization have local chapters, branches, or affiliates?		9a		Νo				
b	If "Yes," does the organization have written policies and procedures governing the activities of such charaffiliates, and branches to ensure their operations are consistent with those of the organization?		9b						
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 reathe organization's mailing address? If "Yes," provide the names and addresses in Schedule O		11		Νο				

#### Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13 $\cdot$ .	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision			
а	The organization's CEO, Executive Director, or top management official?	15a	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

#### Section C. Disclosure

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

GRACE MOORE 854 GALWAY LANE columbia, SC 29209 (803) 776-0295

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

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

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

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

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

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

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

### Part VII Continued

		(C) Position (check all that apply)							(E)	(F)
<b>(A)</b> Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee		Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
							Н			
							$\vdash$			
							$\vdash$			
1b Total							•	972,554	0	0
2 Total number of individuals (including	those in 1	a) who r	ecei	ved	mor	re thar	n \$1	00,000 ın reportabl	e	

compensation from the organization►5

			Yes	No
3	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If</i> "Yes," complete Schedule J for such individual	3	Yes	
4	For any individual listed online 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person	5		No

### **Section B. Independent Contractors**

from the organization .

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

(A) Name and business address	(B) Description of services	<b>(C)</b> Compensation			
commercial maintenance services in 1815 barnwell street COLUMBIA, SC 29201	janitorial	218,267			
2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation					

Part VIII

Statement of Revenue

					(A) Total Revenue	<b>(B)</b> Related or Exempt Function	<b>(C)</b> Unrelated Business Revenue	( <b>D)</b> Revenue Excluded from Tax under IRC
	1a	Fodorated can	npaigns 1a			Revenue		512, 513, or 514
\$ \$	b	Membership d	-					
듄			1b					
% a∰.g	С	Fundraising ev	vents <b>1c</b>					
¥ <u>ĕ</u> ,₩	d	Related organ	ızatıons1d					
E, S	е	Government gran	nts (contributions) <b>1e</b>					
Contributions, gifts, grants and other similar amounts	f	All other contribut similar amounts i	tions, gifts, grants, and not included above <b>1f</b>	1,063,787				
ontri nd o	g		rıbutıons ıncluded ın					
ರಹ	h		es 1a-1f)		1,063,787			
				Business Code				
E e	2a	TUITION AND FEE	ES		10,743,417	10,743,417		
e Ke	b	EXTENDED CARE	AND ACTIVITY FEES		287,083	287,083		
ο̈. E	С	AUXILLARY ENTER	RPRISES		576,354	576,354		
۳ ک	d	SKYHAWK/FRIEN PARENTS ASSOC	IDS OF THE ARTS/		119,552	119,552		
Ŗ	e	OTHER INCOME			32,900	32,900		
Program Serwce Revenue	f	All other prog	ram service revenue					
Š	g	Total. Add line	es 2a-2f					
	3	► \$ 11,759,30 Investment in	ocome (including divi	dends.interest				
			amounts)		118,826			118,826
	4	Income from inve	estment of tax-exempt be	ond proceeds	0			
	5	Royalties .			0			
			(ı) Real	(II) Personal				
	6a	Gross Rents						
	b	Less rental expenses						
	с	Rental income or (loss)						
	d	• •	ome or (loss)					
			(ı) Securities	(II) O ther				
	7a	Gross amount from sales of	72,398	7,900				
		assets other than inventory						
	b	Less cost or other basis and	73,122	8,393				
	c	sales expenses Gain or (loss)	-724	-493				
	d	Net gaın or (lo		<b>.</b>	-1,217			-1,217
	8a	Gross income	from fundraising	-				
		events (not in \$41	cluding .7,028					
ne		of contribution	ns reported on line					
₹ >		1c) See Part  Attach Schedul	IV , line 18 <i>le G if total exceeds</i>					
Other Revenue		\$15,000						
<u>∓</u>	b	Less directe	xpensesb	171,730				
₹	С	Net income or	(loss) from fundrais	ıng events ▶-	245,298			245,298
	9a	Gross income						
		Complete Sche	e part IV , line 19 dule G if total					
		exceeds \$15,00						
	h	1	a					
	b c		xpensesb  (loss) from gaming a	L activities	0			
				<b>&gt;</b>				
	10a	Gross sales of returns and al	f inventory, less lowances .					
			а	69,223				
	b		goods sold <b>b</b>	41,876				
		Net income or Miscellaneou	(loss) from sales of	Business Code	27,347			
	11a	miscellaneou	13 Nevellue	Duamess Code				
	b							
	c							
		A II - 4.1						
	d e		nue es 11a-11d					
		Aud IIII		0				
	12	Total Revenue	<b>a.</b> Add lines 1h, 2g, 3	, 4, 5, 6d, 7d,	13,213,347	11,759,306	0	362,907
			11e	. ▶				

### Part IX Statement of Functional Expenses

A	Section 501(c)(3) and 501(c)(4) org				).
Do ı	not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	( <b>D</b> ) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	0			<u> </u>
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	0			
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	972,554	230,532	574,510	167,512
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	6,489,233	5,171,993		91,925
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	219,633	159,020	52,977	7,636
9	Other employee benefits	608,961	440,903	146,885	21,173
10	Payroll taxes	535,961	388,049	129,277	18,635
11	Fees for services (non-employees)				
а	Management	0			_
b	Legal	24,102	13,980	10,122	0
c	Accounting	18,875	10,948	7,927	0
d	Lobbying	0			_
e	Professional fundraising See Part IV, line 17	0			_
f	Investment management fees	8,090	4,693	3,397	0
g	Other	217,460	126,135	91,325	0
12	Advertising and promotion	42,111	21,428	15,514	5,169
13	Office expenses	20,881	10,625	7,693	2,563
14	Information technology	44,815	22,804	16,511	5,500
15	Royalties	0			
16	Occupancy	874,207	444,837	322,073	107,297
17	Travel	0			
18	Payments of travel or entertainment expenses for any Federal, state or local public officials	0			
19	Conferences, conventions and meetings	86,088	43,806	31,716	10,566
20	Interest	294,524	149,867	108,508	36,149
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	810,274	412,305	298,519	99,450
23	Insurance	103,255	52,541	38,041	12,673
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
а	OPERATIONAL SUPPLIES	374,323	190,473	137,907	45,943
ь	AUXILLARY ENTERPRISES	423,287	215,388	155,946	51,953
c	OTHER EXPENSES	512,996	261,036	188,997	62,963
d	SKYHAWK / FOTA / PA	474,983	241,693	174,992	58,298
e	STUDENT ACTIVITIES	220,087	111,990	81,084	27,013
f	All other expenses	170,640	86,831	62,868	20,941
25	Total functional expenses. Add lines 1 through 24f	13,547,340	8,811,877	3,882,104	853,359
26	Joint Costs. Check if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X B	lance	Sheet
----------	-------	-------

					(A) Beginning of year		<b>(B)</b> End of year
	1	Cash—non-interest-bearing			7,709,777		7,597,750
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net			132,783	3	107,500
	4	Accounts receivable, net			2,745,570	4	2,576,787
	5	Receivables from current and former officers, directors, trustees other related parties Complete Part II of Schedule L			60,000	5	25,000
	6	Receivables from other disqualified persons (as defined under sepersons described in section 4958(c)(3)(B) Complete Part II of	ection	4958(f)(1)) and		6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use			127,584	8	66,535
20	9	Prepaid expenses and deferred charges			81,506	9	119,614
Assets	10a	Land, buildings, and equipment cost basis	<sub>10a</sub>	27,537,881			
•	b	Less accumulated depreciation <i>Complete Part VI of</i> Schedule D	10b	7,271,385		100	20,266,496
	11	Investments—publicly traded securities	TOD	7,277,000	1,978,689		1,722,379
	12	Investments—other securities See Part IV, line 11 Complete Pa	ert VII	of	1,070,000	12	1,722,070
	13	Investments—program-related See Part IV, line 11 Complete Part IV, line IV,	art VIl	I		13	
	14	Intangible assets				14	
	15	Other assets See Part IV , line 11 Complete Part IX of Schedule		246,624		189,315	
	4.0	D			33,795,445	15	32,671,376
	16	Total assets. Add lines 1 through 15 (must equal line 34)			937,264	16 17	970,233
	17 18	Accounts payable and accrued expenses .			937,204	18	970,233
	19	Grants payable			10,515,751	19	10,169,728
	20	Deferred revenue			5,000,000	20	5,000,000
8	21	Escrow account liability Complete Part IV of Schedule D			3,000,000	21	3,000,000
Ę	22	Payable to current and former officers, directors, trustees, key	•	•		21	
Liabilities	22	employees, highest compensated employees, and disqualified		ا مما			
-3		persons Complete Part II of Schedule L	2 224 254	22	2 026 066		
	23	Secured mortgages and notes payable to unrelated third parties	•	3,324,254	23	2,926,066	
	24	Unsecured notes and loans payable		41,574	24	54,325	
	25	Other liabilities Complete Part X of Schedule D			19,818,843	25	,
	26	Total liabilities. Add lines 17 through 25	1-4- 1:	27	19,010,043	26	19,120,352
<b>У</b>		Organizations that follow SFAS 117, check here ▶   and comp through 29, and lines 33 and 34.	iete li	nes 27			
anc Suc	27	Unrestricted net assets			11,997,913	27	12,459,946
Balance	28	Temporarily restricted net assets	1,659,620	28	820,258		
<u> </u>	29	Permanently restricted net assets	319,069	29	270,820		
r Fund		Organizations that do not follow SFAS 117, check here ▶   an lines 30 through 34.	plete				
S O.	30	Capital stock or trust principal, or current funds				30	
Assets	31	Paid-in or capital surplus, or land, building or equipment fund			31		
ASS	32	Retained earnings, endowment, accumulated income, or other fu			32		
Net /	33	Total net assets or fund balances			13,976,602	33	13,551,024
Z	34	Total liabilities and net assets/fund balances			33,795,445	34	32,671,376
	l						
Pa	rt XI	Financial Statements and Reporting					

ParitXI	Financial	Statements	and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		Νο
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
С	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits?	3b		

Employer identification number

#### DLN: 93493109001690

OMB No 1545-0047

### **SCHEDULE A**

(Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service

Name of the organization

### **Public Charity Status and Public Support**

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

Open to Public Inspection

Hamn	nond Sc	hool										
Do	Part I Reason for Public Charity Status (to be completed by all organizations) (								57-0477924 See Instructions			
									msuucu	10115)		
1		nization is not a private foundation because it is (Please check only <b>one</b> organization)  A church, convention of churches, or association of churches described in <b>Section 170(b)(1)(A)(i).</b>										
2	<u>'</u>			tion 170(b)(1)(A)(ii). (Attac			Section 1	., ((), (1),	A )(1).			
3	F			e hospital service organizati		•	tion 170/l	.\/1\/A\/;	ii <b>)</b> // ++>c	h Cahadul	In II \	
4	<u>'</u>		•	e nospital service organizati Ization operated in conjuncti			-		• •		•	
-	,		<del>-</del>	•	OII WILII a I	ilospitai u	escribed ii	3ection	170(D)(1)	(A)(III). L	inter the	
5	Г	•	name, city, and	for the benefit of a college or	universit	v ownod o	roporatod	hu a gove	rnmantal	unit docc	rihad in	
3	,				universit	y owned o	i operateu	by a gove	emmema	unit desc	iibed iii	
6	_			. (Complete Part II ) overnment or governmental	unit docor	uhad in <b>Sa</b>	ction 170	/b\/1\/A\	( <sub>14</sub> )			
7	<u>'</u>	•	· -	<del>-</del>						a +ba aana	ral nublic	
,	,			ally receives a substantial p b)(1)(A)(vi)  (Complete Par		support in	om a gove	illinelitai t	init or iron	n the gene	rai public	
8	Г		_	ped in <b>Section 170(b)(1)(A)</b>	•	nnlete Par	+					
9	,		•	ally receives (1) more than		•	•	ontribution	ıs. membe	rship fees	and aross	
_	•	-		lated to its exempt functions					•	•	· -	
				estment income and unrelate	-		•	, ,	•			
				on after June 30, 1975 See						,		
10	Г		=	and operated exclusively to					•	ee instruc	tions )	
11		An organiza	atıon organızed	and operated exclusively fo	r the bene	fit of, to p	erform the	functions	of, or to o	arry out t	he purposes of	
		one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See Section 509(a)(3). Check										
		the box that describes the type of supporting organization and complete lines 11e through 11h  a										
_	_		• •	rtify that the organization is					d			
e	,	•		agers and other than one or			•			•	•	
		section 50				,						
f		_		d a written determination fro	m the IRS	that it is	a Type I,	Type II o	r Type III	supportir	ng organizatio <u>n,</u>	
		check this		as the organization assents	danu aift.	ar aantrib	utian fram	any of the				
g		following pe		as the organization accepted	u any gni	or contrib	ution irom	any or the	:			
				r indirectly controls, either a	alone or to	gether wi	th persons	describe	d ın (ıı)		Yes No	
		and (III) bel	low, the govern	ing body of the the supported	d organiza	tion?				11g	(i)	
		(ii) a famıly	) a family member of a person described in (i) above?									
		(iii) a 35%	controlled ent	ity of a person described in (	i) or (ii) al	bove?				11g(	iii)	
h		Provide the	following infor	mation about the organizatio	ns the org	janızatıon	supports					
				T	Γ		1		ı		T	
		ame of	(ii) EIN	(iii) Type of organization		s the	(v) Did y	· ·	I	s the	(vii) A mount of	
		orted nization		(described on lines 1 - 9 above or IRC section	_	ation in Iisted in		nızatıon ) of your	_	ation in rganized	support?	
	5			(See Instructions))		verning	supp			US?		
					docur	ment?						
					Yes	No	Yes	No	Yes	No		
					l		1	I	ı	I	I	

Total

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

Pι	ıblic Support		, ,	,				
Cale	endar year (or fiscal year beginning in)	(a) 2004	<b>(b)</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 The value of services or facilities					<del> </del>		
3	furnished by a governmental unit to the							
	organization without charge							
4	Total. Add line 1-3					1		
5	The portion of total contribution by each							
5	person (other than a government unit or							
	publicly supported organization) included							
	on line 1 that exceed 2% of the amount							
	shown on line 11, column							
	· (f)							
6	Public Support subtract line 5 from line							
	4							
	otal Support		1		T			
	endar year (or fiscal year beginning in)	(a) 2004	<b>(b)</b> 2005	(c) 2006	(d) 2007	(e) :	2008	(f) Total
7	A mounts from line 4							
8	Gross income from interest, dividends,							
	payments received on securities loans,							
	rents, royalties and income from similar							
_	sources							
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							
10	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 instructio	ns )		•	12		
13	First Five Years. If the Form 990 is for the	organization's f	irst second thu	d fourth or fifth	ntay vearas a F		3)	
	organization, check this box and <b>stop here</b>		mat, second, tim	u, rouren, or mer	rtax year as a s	/O1(C)(C	• •	<b>▶</b> □
								•
Co	omputation of Public Support Perc	entage						
14	Public Support Percentage for 2008 (line 6	5 column (f) dıvı	ded by line 11 c	olumn (f))		14		
15	Public Support Percentage for 2007 School	dule A , Part IV -	A, line 26f			15		
16a	33 1/3% Test - 2008. If the organization di	d not check the	box on line 13.	and line 14 is 3	3 1/3% or more.		this box	
	and <b>stop here.</b> The organization qualifies a				,			<b>▶</b> □
b	33 1/3% Test - 2007. If the organization d				15 is 33 1/3% d	r more,	check th	
	box and stop here. The organization qualifi	es as a publicly	supported orga	nızatıon				<b>▶</b> □
17a	10% Facts and Circumstances Test - 2008.							
	more, and if the organization meets the "fa		•					· —
	organization meets the "facts and circums							<b>►</b> □
Ь	10% Facts and Circumstances Test - 2007.							
	more, and if the organization meets the "fa		•					_
4.0	the organization meets the "facts and circu							n ▶
18	<b>Private Foundation.</b> If the organization did	not check the b	oux on line 13, 1	oa, 100, 1/a or	1/D, check this	oox an	u see	<b>▶</b> □
	ınstructions							F-1

Pa	Support Schedule for On (Complete only if you ched				(2)		
	ction A. Public Support		_	,			
Cale	ndar year (or fiscal year beginning in)	(a) 2004	<b>(b)</b> 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not						
2	include any "unusual grants ") Gross receipts from admissions,						
2	merchandise sold or services performed,						
	or facilities furnished in any activity that						
	is related to the organization's tax-						
	exempt purpose						
3	Gross receipts from activities that are						
	not an unrelated trade or business under						
	section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
_	organization without charge						
6	Total Add lines 1-5						
7a	A mounts included on lines 1, 2, and 3						
	received from disqualified persons Amounts included on lines 2 and 3						
D	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						
С	Total of lines 7a and 7b						
8	Public Support (Substract line 7c from						
_	line 6)						
То	tal Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2004	<b>(b)</b> 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9	A mounts 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 30 June, 1975		+				
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in line 10b, whether or not the business is regularly						
	carried on						
12	Other income Do not include gain or loss						
	from the sale of capital assets						
	(Explain in Part IV )						
13	Total Support (Add lines 9, 10c, 11 and						
	12)						
14	First Five Years If the Form 990 is for the	organızatıon's fı	rst, second, thir	d, fourth, or fifth	ntax year as a 5	01(c)(3) organı	zation,
	check this box and <b>stop here</b>						<b>▶</b> □
	manufaction of Dublic Compact Days						
15	mputation of Public Support Perc Public Support Percentage for 2008 (line		dod by line 12 o	olumn (fl)		T 4= T	
			•	.orumin (1))		15	
16	Public Support Percentage for 2007 Sche	dule A , Part IV -	A, line 27g			16	
		D					
Co	mputation of Investment Income Investment Income Percentage for 2008 (			ne 13 column /f	<u> </u>	17	
				-	"	17	
ΤQ	Investment Income Percentage from 2007	ocnequie A , Pa	TLIV-A, IINE 2/	H		18	

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

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

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

Schedule A (Form 990 or 990-EZ) 2008

**▶**□

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

Schedule A (Form 990 or 990-EZ) 2008

Software ID: Software Version:

**EIN:** 57-0477924

Name: Hammond School

#### Form 990, Part VII - Section Aaa

Form 990, Part VII - Section Aaa	1									
	(C) Position (check all that apply)					I			(E)	(F)
<b>(A)</b> Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
jeffrey I baker , TRUSTEE	1 0	Х						0	0	0
mıchael w borden , TRUSTEE	1 0	Х						0	0	0
terry s brown , trustee	1 0	Х						0	0	0
james r courie , chairman of board	1 0	X		Х				0	0	0
jıll r davıs , trustee	1 0	Х						0	0	0
karen r dukes , trustee	1 0	Х						0	0	0
mıchael edens , trustee	1 0	Х						0	0	0
rebecca m gunnlaugsson , trustee	10	Х						0	0	0
denise m hubbard , trustee	1 0	Х						0	0	0
robert s hudson , trustee	1 0	Х						0	0	0
william p mcelveen jr , trustee	1 0	Х						0	0	0
steven w mungo , trustee	1 0	Х						0	0	0
pamela s patterson , trustee	1 0	Х						0	0	0
c lockman reddic , trustee	1 0	Х						0	0	0
louis r runge jr , trustee	1 0	Х						0	0	0
jeffrey h selig , treasurer	10	Х		Х				0	0	0
william c smith jr , vice-chairman of board	1 0	Х		х				0	0	0
ງ hagood tighe , secretary	1 0	Х		Х				0	0	0
jason k tompkins , trustee	1 0	Х						0	0	0
david zalesne , trustee	1 0	Х						0	0	0
Michael E Collins , Interim Headmaster	40 0				Х	Х		234,291	0	0
Robert E Davis , Associate Headmaster	40 0				Х	Х		167,512	0	0
grace moore , chief financial officer	40 0				Х			62,608	0	0
Julie Brooks , Lower School Head	40 0					Х		101,047	0	0
christopher b angel , upper school head	40 0					Х		129,485	0	0
A dam R De Pencier , Former Headmaster	0 0						х	277,611	0	0

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

,					
	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
a TUITION AND FEES		10,743,417	10,743,417		
b EXTENDED CARE AND ACTIVITY FEES		287,083	287,083		
c AUXILLARY ENTERPRISES		576,354	576,354		
d SKYHAWK/FRIENDS OF THE ARTS/ PARENTS ASSOC		119,552	119,552		
e OTHERINCOME		32,900	32,900		

OMB No 1545-0047

**SCHEDULE D** (Form 990)

Department of the Treasury Internal Revenue Service

**Supplemental Financial Statements** 

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

Open to Public Inspection

	me of the organization		Employer identification number					
ııal	minoria School		57-0477924					
Pa	organizations Maintaining Donor Acorganization answered "Yes" to Form 99							
	-	(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 advi funds are the organization's property, subject to the	_	oradvised <b>Yes No</b>					
5	Did the organization inform all grantees, donors, and used only for charitable purposes and not for the ben impermissible private benefit?		may be					
Рa	rt II Conservation Easements. Complete	if the organization answered "Yes" to	<u> </u>					
1 2	Purpose(s) of conservation easements held by the or Preservation of land for public use (e.g., recreating Protection of natural habitat  Preservation of open space  Complete lines 2a-2d if the organization held a quali	rganization (check all that apply) on or pleasure) Preservation of an Preservation of ce	historically importantly land area rtified historic structure					
_	on the last day of the tax year	med conservation contribution in the form	Held at the End of the Year					
а	Total number of conservation easements		2a					
ь	Total acreage restricted by conservation easement	S	2b					
С	·		2c					
d								
3	Number of conservation easements modified, transfe	•	<u> </u>					
	the taxable year	rica, released, extinguished, or terminate	a by the organization during					
4	Number of states where property subject to conserva	ation easement is located 🟲						
5	Does the organization have a written policy regarding enforcement of the conservation easements it holds?	• • •	rtions, and Yes No					
5	Staff or volunteer hours devoted to monitoring, inspe							
7	A mount of expenses incurred in monitoring, inspecti	ng, and enforcing easements during the ye	ear 🕨 \$					
8	Does each conservation easement reported on line 2 $170(h)(4)(B)(i)$ and $170(h)(4)(B)(ii)$ ?	(d) above satisfy the requirements of sec	tion Yes No					
9	In Part XIV, describe how the organization reports contained balance sheet, and include, if applicable, the text of the organization's accounting for conservation easen	the footnote to the organization's financial nents	statements that describes					
ar	Complete if the organization answered '	'Yes" to Form 990, Part IV, line 8.						
1a	If the organization elected, as permitted under SFAS art, historical treasures, or other similar assets held provide, in Part XIV, the text of the footnote to its fin	for public exhibition, education or research	th in furtherance of public service,					
b	If the organization elected, as permitted under SFAS historical treasures, or other similar assets held for provide the following amounts relating to these items	public exhibition, education, or research ii	,					
	(i) Revenues included in Form 990, Part VIII, line 1		<b>►</b> \$					
	(ii) Assets included in Form 990, Part X		<b>►</b> \$					
2	If the organization received or held works of art, histofollowing amounts required to be reported under SFA	· · · · · · · · · · · · · · · · · · ·	r financial gain, provide the					
а	Revenues included in Form 990, Part VIII, line 1		<b>▶</b> \$					
ь	Assets included in Form 990 Part Y		<b>b</b> - ¢					

<u>Part</u>	1 🛊 🕸 1	Organizations Maintaining Co	llections of Art,	His	<u>tori</u>	<u>cal Treas</u>	ures, or Oth	<u>er Simila</u>	r Asse	ts (co	ntınued)
3		g the organization's accession and othe s (check all that apply)	r records, check any	of th	e foll	owing that a	ire a significant	use of its c	ollection	ı	
а	$\Gamma$	Public exhibition		d	Γ	Loan or ex	change program	ıs			
b	<b>—</b> :	Scholarly research		e	Γ	Other					
С	Preservation for future generations										
4	Prov Part	ide a description of the organization's co	ollections and explair	hov	v the y	further the	organization's	exempt purp	ose in		
5		ng the year, did the organization solicit o ts to be sold to raise funds rather than t						mılar	Γ	Yes	┌ No
Par	t IV	Trust, Escrow and Custodial A Part IV, line 9, or reported an an					anızatıon ans	wered "Ye	s" to Fo	rm 99	90,
1a		e organization an agent, trustee, custod ded on Form 990, Part X?	ıan or other ıntermed	ıary	for c	ontributions	or other assets	not	Γ	Yes	┌ No
b	If"Y	es," explain why in Part XIV and comple	te the following table								
									A mou	nt	
С	Begi	nnıng balance					1c				
d	Add	itions during the year					1d				
e	Dıst	ributions during the year					1e				
f											
2a	Did the organization include an amount on Form 990, Part X, line 21?									Г№	
b	If "Y	es," explain the arrangement in Part XIV	,								
Pai	t V	Endowment Funds. Complete									
_	_		(a)Current Year	(b	<b>)</b> Prior	Year (c)	Two Years Back	<b>d)</b> Three Years	Back (e	Four Ye	ears Back
1a		nning of year balance	1,021,105								
Ь		tributions	59,200								
С		stment earnings or losses	18,273								
d		nts or scholarships	2,500								
е		er expenditures for facilities programs	5,000								
f		unistrative expenses	0								
g		of year balance	1,091,078								
2		ide the estimated percentage of the yea	r end balance held as	1							
а	Boar	d designated or quasi-endowment 🕨									
ь	Perm	nanent endowment 🕨 24 82 %									
С		n endowment 🕨 75 18 %									
3a		there endowment funds not in the posses	ssion of the organizat	ion t	hat a	re held and	administered fo	r the			
	orga	nızatıon by								Yes	No
	(i) u	nrelated organizations			•				3a(i)	Yes	
_	` '	elated organizations							3a(ii)	Yes	
		es" to 3a(II), are the related organizatio	·						3b		
4 Doz	t VI	ribe in Part XIV the intended uses of th					Dart V June 10				
Pal	r AT	Investments—Land, Buildings	s, and Equipmen	<u>ι.                                    </u>			1		Т		
		Description of investment				Cost or other (investment)	(b)Cost or other basis (other)	(c) Depre	ciation	( <b>d</b> ) Boo	ok value
<b>1</b> a l	.and					45,000	2,053,10	7			2,098,107
b E	Buildir	ngs				· · ·	20,863,42	<b>¬</b>	594,604		5,268,818
c l	.ease	hold improvements									
		ment					2,793,05	1 1,9	987,272		805,779
<b>e</b> (	ther						1,783,30		589,509	:	1,093,792
							1				

Part VII Investments—Other Securities. S	<u>6ee Form 990, Part X, line 12</u>	<u> </u>	
<ul><li>(a) Description of security or cateory (including name of security)</li></ul>	( <b>b)</b> Book value		d of valuation - year market value
Financial derivatives and other financial products		Cost of end-of	- year market value
Closely-held equity interests			
Other			
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	. •		
	C = 000 B + V +		
Part VIII Investments—Program Related.			d of valuation
(a) Description of investment type	(b) Book value		- year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)	<b>I</b>		
Part IX Other Assets. See Form 990, Part X			
	cription		(b) Book value
BOND ISSUANCE COSTS			145,313
OTHER RECEIVABLES			0
CONSTRUCTION IN PROGRESS			0
ASSETS HELD IN TRUST			16,892
PARTNERSHIP INTEREST			15,006
OTHER INVESTMENTS			12,104
Total. (Column (b) should equal Form 990, Part X, col.(B) II			
Part X Other Liabilities. See Form 990, Pa			
(a) Description of Liability	(b) A mount		
Federal Income Taxes			
AGENCY FUNDS	54,325		
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 25)	54,325		

Par	rt XI Reconciliation of Change in Net Assets from Form 990 to Financial Statemen	nts	
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	13,213,347
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	13,547,340
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-333,993
4	Net unrealized gains (losses) on investments	4	-91,585
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	-91,585
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-425,578
Par	t XII Reconciliation of Revenue per Audited Financial Statements With Revenue p	er R	eturn
1	Total revenue, gains, and other support per audited financial		12,817,484
	statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments		
Ь	Donated services and use of facilities		
C _	Recoveries of prior year grants		
d	Other (Describe in Part XIV)	2-	01 505
е 3	Add lines <b>2a</b> through <b>2d</b>	2e 3	-91,585 12,909,069
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		12,909,009
a	Investment expenses not included on Form 990, Part VIII, line 7b . 4a		
b	Other (Describe in Part XIV) 4b 304,278		
c	Add lines <b>4a</b> and <b>4b</b>	4c	304,278
5	Total Revenue Add lines <b>3</b> and <b>4c.</b> (This should equal Form 990, Part I, line 12)	5	13,213,347
	Reconciliation of Expenses per Audited Financial Statements With Expenses		
1	Total expenses and losses per audited financial statements	1	13,114,234
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
а	Donated services and use of facilities		
b	Prior year adjustments		
c	Losses reported on Form 990, Part IX, line 25 2c		
d	Other (Describe in Part XIV)		
e	Add lines <b>2a</b> through <b>2d</b>	2e	
3	Subtract line <b>2e</b> from line <b>1</b>	3	13,114,234
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIV)		
c	Add lines <b>4a</b> and <b>4b</b>	4c	433,106
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	13,547,340

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b,

Ident if ier	Return Reference	Explanation
Part V	Line 4	The endowment has been created to support the school's ongoing operation and growth and to allow it to strategically invest its financial resources the endowment holds and pools its donor-directed endowment gifts, donor-directed term endowments, as well as board-designated long term funds the anticipated term of the endowment pool is perpetual the investment returns of the endowment will be used in support of hammond's mission, ensuring the school remains innovative and has adequate resources for the future
Part XII	Line 4b	Audited Financial Statements for fiscal year ending 6/30/09 did not reflect activities associated with the following three school clubs. The financial statements for the fiscal year ending 6/30/09 for these three clubs were compiled by an independent accountant. Both the audit and the three compilations were reviewed and approved by the school's board of trustees. For all future fiscal years, the board has agreed that these three clubs will be incorporated into and included in hammond school's audited financial statements. 1) SkyHawk club. 2) Friends of the Arts. 3) Parents association Total Revenue from the above. Net of fundraising expenses. \$346,154. Direct school store expenses. (\$41,876) Net to Part XII. Line. 4B. \$304,278.
Part XIII	Line 4b	A udited Financial Statements for fiscal year ending 6/30/09 did not reflect activities associated with the following three school clubs. The financial statements for the fiscal year ending 6/30/09 for these three clubs were compiled by an independent accountant both the audit and the three compilations were reviewed and approved by the school's board of trustees. For all future fiscal years, the board has agreed that these three clubs will be incorporated into and included in hammond school's audited financial statements. 1) SkyHawk club 2) Friends of the Arts. 3) Parents association Total Expenses from the above \$474,982 Direct school store expenses reported in revenues (\$41,876) Net to Part XIII Line 4B. \$433,106

### OMB No 1545-0047

2008

Open to Public Inspection

#### **SCHEDULE E**

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service Attach to Form 990 or Form 990-EZ. To be completed by organizations that answer "Yes" to Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.

**Schools** 

Name of the organization Employer identification number Hammond School 57-0477924 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 Yes Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? 2 Yes 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 3 Yes the school's non-discriminatory policy is published in all admissions/financial aid materials, it is also included in supplemental printings, advertisements and publications, in student enrollment contracts, in employee handbooks, in student and employee directory, and on its website Does the organization maintain the following? a Records indicating the racial composition of the student body, faculty, and administrative staff? 4a Yes b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory 4b Yes c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? 4c Yes d Copies of all material used by the organization or on its behalf to solicit contributions? 4d Yes If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement) Does the organization discriminate by race in any way with respect to a Students' rights or privileges? 5a Νo **b** Admissions policies? 5b Νo c Employment of faculty or administrative staff? 5c Νo d Scholarships or other financial assistance? 5d Νo e Educational policies? 5e Νo f Use of facilities? 5f Νo g Athletic programs? 5g Νo h Other extracurricular activities? 5h Νo If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement) 6a Does the organization receive any financial aid or assistance from a governmental agency? 6a Νo b Has the organization's right to such aid ever been revoked or suspended? 6b Νo If you answered "Yes" to either 6a or b, please explain using an attached statement 7 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation

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DLN: 93493109001690

2008

OMB No 1545-0047

Department of the Treasury

(Form 990 or 990-EZ)

**SCHEDULE G** 

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

**Supplemental Information Regarding** 

**Fundraising or Gaming Activities** 

**Open to Public** 

						Inspection
me of the organization mmond School					Employer ider	ntification number
mmona School					57-0477924	
art I Fundraising Act	tivities. Complet	e if the oi	rganizat	ion answered "Yes"	to Form 990. Part IV	. line 17.
Indicate whether the organ			_		·	<del>,</del>
Mail solicitations	nization raised lunus	through ar	ny or the		non-government grants	
Email solicitations				<u>'</u>	government grants	
Phone solicitations				g Special fundrais	•	
In-person solicitations	3			g , opecial landia.	omy events	
or key employees listed in If "Yes," list the ten highes to be compensated at leas	st paid individuals or	· entities (f	undraise	rs) pursuant to agreeme	ents under which the fur	
	control of from acti		fundraiser have custody or (iv) Gross receipts			(vi) A mount paid to (or retained by) organization
(i) Name of individual or entity (fundraiser)	(ii) Activity	custo	dy or ol of	1	(v) A mount paid to (or retained by) fundraiser listed in	(or retained by)
• •	(ii) Activity	custo	dy or ol of	1	(or retained by)	(or retained by)
• •	(ii) Activity	custo contr contribu	dy or ol of utions?	1	(or retained by) fundraiser listed in	(or retained by)
• •	(ii) Activity	custo contr contribu	dy or ol of utions?	1	(or retained by) fundraiser listed in	(or retained by)
• •	(ii) Activity	custo contr contribu	dy or ol of utions?	1	(or retained by) fundraiser listed in	(or retained by)
• •	(ii) Activity	custo contr contribu	dy or ol of utions?	1	(or retained by) fundraiser listed in	(or retained by)
• •	(ii) Activity	custo contr contribu	dy or ol of utions?	1	(or retained by) fundraiser listed in	(or retained by)
• •	(ii) Activity	custo contr contribu	dy or ol of utions?	1	(or retained by) fundraiser listed in	(or retained by)
• •	(ii) Activity	custo contr contribu	dy or ol of utions?	1	(or retained by) fundraiser listed in	(or retained by)
• •	(ii) Activity	custo contr contribu	dy or ol of utions?	1	(or retained by) fundraiser listed in	1 '

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

Par	t II	Fundraising Events. Commore than \$15,000 on Form					report	ed
			(a) Event #1  auction (event type)	(b) Event #2  gift wrap sale (event type)	(c) O ther Events  7 (total number)	( <b>d)</b> To (A dd col		
₽	1		194,652	, , , ,	<del>                                     </del>		41	7,028
Revenue	2	Gross receipts  Less Charitable contributions	0	(	0			0
	3	Gross revenue (line 1 minus line 2)	194,652	64,361	158,015		41	7,028
	4	Cash Prizes	0	87!	0			875
န္	5	Non-cash Prizes	0	23!	0			235
Expenses	6	Rent/Facility costs	2,149	(	0		:	2,149
翼	7	Other direct expenses	76,122	28,641	63,708		16	8,471
Direct		Direct expense summary Add line	os 4 through 7 in column	(d)	•		17	1,730
Δ	8 9	Net income summary Combine lir	_				24	5,298
Par	: II		ganızatıon answered '		art IV, line 19, or repo	rted mor	e thar	1
Revenue		\$13,000 OH FORM 990-EZ, IIII	e oa. (a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) O ther gaming	(d) Total col (a) th		
ŭ	1	Gross revenue						
<u> </u>	2	Cash prizes						
Direct Expenses	3	Non-cash prizes						
ច ក្	4	Rent/facility costs						
툽	5	Other direct expenses						
	6	Volunteer labor	┌ Yes	Yes	┌ Yes			
	7	Direct expense summary Add lines	s 2 through 5 ın column (	d)				
	8	Net gaming income summary Com	bine lines 1 and 7 in colu	ımn (d)			,	
9 a b	Is t	er the state(s) in which the organiza the organization licensed to operate No," Explain			<del></del> .	. 9a	Yes	No
10a b		re any of the organization's gaming l Yes," Explain	censes revoked, suspen	ded or terminated during	g the tax year?	10a		
11 12	Is t	es the organization operate gaming a the organization a grantor, beneficiar	y or trustee of a trust or			11		

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

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DLN: 93493109001690

**Employer identification number** 

OMB No 1545-0047

Schedule J (Form 990)

**Compensation Information** 

2008

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Department of the Treasury Internal Revenue Service

Name of the organization

ın Part III

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.

Hammond School 57-0477924 **Questions Regarding Compensation** Νo Yes 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 Housing allowance or residence for personal use First class or charter travel Payments for business use of personal residence Travel for companions Health or social club dues or initiation fees Tax idemnification and gross-up payments Discretionary spending account Personal services (e.g., maid, chauffeur, chef) If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain **1**b Yes 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? 2 Yes 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 Written employment contract Compensation committee Compensation survey or study Independent compensation consultant Form 990 of other organizations Approval by the board or compensation committee During the year, did any person listed in Form 990, Part VII, Section A, line 1a Receive a severance payment or change of control payment? Yes Participate in, or receive payment from, a supplemental nonqualified retirement plan? 4b Νo 4c Νo 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 501(c)(3) and 501(c)(4) organizations only must complete lines 5-8. 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? 5a Νo 5b Νo Any related organization? If "Yes," to line 5a or 5b, describe in Part III 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 The organization? 6a Νo 6b Any related organization? Νo If "Yes," to line 6a or 6b, describe in Part III 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 7 Νo Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe

Cat No 50053T

Νo

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

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

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

(A) Name		(B) Breakdown of	f W-2 and/or 1099-MIS	SC compensation	(C) Deferred	(D) Nontaxable	(E) Total of columns	<b>(F)</b> Compensation reported in prior Form
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other compensation	compensation	benefits	(B)(ı)-(D)	990 or Form 990-EZ
Michael E Collins	(I) (II)	214,890 0	0	19,401 0	0	0 0	234,291	0
Robert E Davis	(1) (11)	165,606 0	0	1,906 0	0	0	167,512	
Adam R De Pencier	(I) (II)		· ·	62,611 0	0	0	277,611	
	(ii)							
	(i)							]
	(ii)							]
	(i)	!						
	(ii)							
	(i)							]
	(ii)							]
	(i)							
	(ii)							]
	(i)							
	(ii)							
	(i)		1					
	(ii)	1					,	

### Part III Supplemental Information

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

Ident if ier	Return Reference	Explanat ion
Part ı	Line 4	Former Head of School received Severence payments of \$277,611

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DLN: 93493109001690

OMB No 1545-0047

**Supplemental Information on Tax Exempt Bonds** 

Department of the Treasury Internal Revenue Service

Schedule K

(Form 990)

To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O.

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	ne of the organization									Employer	Employer identification number					
нar	nmond School									57-047	477924					
P	art I Bond Issues (Required)	for 2008)														
	(a) Issuer Name	( <b>b)</b> Issuer EIN	(c) CUSIP #	( <b>d)</b> Date :	Issued	( <b>e)</b> Issue	Price	(f) Des	Description of Purpose		<b>(g)</b> De	(g) Defeased		On alf of uer		
											Yes	No	Yes	No		
A	2005 sc jeda bonds			06-01-2	2005	5,0	000,000	school const	ruction			×		×		
Pā	art III Proceeds (Optional for 2	1 2008)	l		L											
1	Total Proceeds of Issue	-			4	E	3	(		Γ	)		E			
2	Gross Proceeds in Reserve Funds											+				
3	Proceeds in Refunding or Defeasan	ce Escrows														
4	Other Unspent Proceeds															
5	Issuance Costs from Proceeds															
6	Working Capital Expenditures from	Proceeds														
7	Capital Expenditures from Proceed	S														
8	Year of Substantial Completion					•		•		•						
				Yes	No	Yes	No	Yes	No	Yes	No	Yes	<u> </u>	No		
9	Were the bonds issued as part of a	current refunding is:	sue?													
10	Were the bonds issued as part of ai	n advance refunding	ıssue?													
11	Has the final allocation of proceeds	been made?														
12	Does the organization maintain ade final allocation of proceeds?	equate books and rec	ords to support the													
Pa	rt IIII Private Business Use (	Optional for 2008	)	1 .						· -						
				Yes	No	Yes	No	Yes	No	Yes	No	Yes	<u>E</u>	No		
1	Was the organization a partner in a which owned property financed by t		ember of an LLC,	res	140	Tes	NO	Tes	140	1 es	140	1 65		140		
2	Are there any lease arrangements which may result in private busines		inanced property													
For	Paperwork Reduction Act Notice, see the	Instructions for Form	1990			Cat No 501	93F			S	hedule K	(Form 99	01 2008	:		

Schedule K	(Form 990)	2008		
Part III	Private I	Business	Use	(Continued)

		A B		(	С	I	D	E			
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts with respect to the financed property which may result in private business use?										
3b	Are there any research agreements with respect to the financed property which may result in private business use?										
3с	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?										
4	Enter the percentage of financed property used in a private business use by entities other than a 501(c)(3) organization or a state or local government										
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another 501(c)(3) organization, or a state or local government										
6	Total of lines 4 and 5										
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?										
Pai	rt IV Arbitrage (Optional for 2008)										
		ı	<u> </u>	E	3	(	<u> </u>	ı	<u> </u>		E
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T been filed wth respect to the bond issue?										
2	Is the bond issue a variable rate issue?										
3a	Has the organization or the government issuer identified a hedge with respect to the bond issue on its books and records?										
ь	Name of provider										
С	Term of hedge										
4a	Were gross proceeds invested in a GIC?										
b	Name of provider										
С	Term of GIC										
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5	Were any gross proceeds invested beyond an available temporary period?										
6	Did the bond issue qualify for an exception to rebate?		1	1		1		1	1	1	1

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As Filed Data -

DLN: 93493109001690

**Employer identification number** 

OMB No 1545-0047

### **Transactions with Interested Persons**

Department of the Treasury Internal Revenue Service

Hammond School

(Form 990 or 990-EZ)

Name of the organization

Schedule L

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

Open to Public Inspection

								-047					
Part I Excess Benefit Transac													
To be completed by organizati	ons that	ans	swered "Ye I	s" on	Form 990, Part IV	, line	25a or 25b	, or Fo	orm 9	90-EZ			
1 (a) Name of disqualifie	d perso	n			<b>(b)</b> Desc	rıptı	on of transa	ction			_ ⊢	(c) Correcte	
												res	NO
											+		
											+		
											$\dashv$		
2 Enter the amount of tax imposed on	the orga	anız	ation mana	gers	or disqualified pers	ons	during the y	earur	der	<u> </u>			
section 4958		•		• •		•		•		\$ <del></del>			
3 Enter the amount of tax, If any, on II					the organization .	•		•		\$			
Part II Loans to and/or Fron													
To be completed by organiz	ations th	nata	answered "	Yes" (	on Form 990, Part .	IV, II T	ne 26, or Fo	rm 99	90-E2			e 38a T	
	<b>(b)</b> Lo							(e)	In	(f) Approve		(a)W	/rıtten
(a) Name of interested person and purpose	organi	n th		(c)	Original principal amount	(d)E	Balance due	default?		by boa	ard or	1	ment?
purpose	Organi			4	amount					comm	ttee?	+	
	То		From	+				Yes	No	Yes	No	Yes	No
hris Angel urchase Home			l x		25,000		25,000		No	Yes		Yes	
archase frome			1 ~		23,000		23,000		110	100		1	
	1												
otal					<b>&gt;</b> \$		25,000						
Part IIII Grants or Assistance I													
To be completed by orga							Part IV, lın	e 27.					
(a) Name of interested person	'	(b)		-	veen interested per organization	rson	(c)A mo	ount o	fgrar	nt or typ	oe of a	assista	nce
			anu	i the c	ngamzation								
Part IV Business Transactions													
To be completed by orga	nızatıor	ns t	that answe	ered	"Yes" on Form 9	90,	Part IV, lın	e 28a	a, 28	b, or 2	28c.		
	1 .		Relationshi										ring of
(a) Name of interested person	be		en interest son and the		<b>(c)</b> A mount of transaction		(d) Descri	ption	of tra	nsactio	on C	rganız reven	ation's wes?
			ganızatıon	-	transaction					-	Yes	No	
dam R De Pencier	Form	ner	Headmaste	r	35,0	000	Write-off of	receiv	able				Νο
					- / .						$\neg \uparrow$		
											$\neg \uparrow$		

### **SCHEDULE 0** (Form 990)

Department of the Treasury

Internal Revenue Service

## **Supplemental Information to Form 990**

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

OMB No 1545-0047

Inspection

Name of the organization Hammond School

Employer identification number

57-0477924

ldentifier	Return Reference	Explanation
990 Part VI	Line 2	Jason Tompkins and Terry Brown, both hammond school board of trustee members, have a Business Relationship amongst one another

ldentifier	Return Reference	Explanation
990 Part VI	line 10	The chief financial officer and the school's independent certified public accountant work together in the preparation of the form 990 once a draft form 990 is complete, the school's cfo prepares a reconciliation between the audited financial statements, which have been approved by the board of trustees, and the form 990 the cfo and the accountant then review the form 990 in depth and detail, as well as the reconciliation, to determine that the form 990 accurately portrays the school's operations, policies and procedures and that all reported numbers are reconciled to the audited financial statements approved by the board of trustees once reviewed in depth by the cfo and independent accountant, the cfo and the headmaster review the form 990 together in detail once the headmaster approves the form 990, the form 990 is provided to the chairman of the board of trustees a copy of the form 990 is made available to the full board of trustees once the chairman approves the form 990, it is filed with the irs therefore, before filing, the form 990 has been reviewed by the school's independent accountant, cfo, headmaster and chairman of the board of trustees

ldentifier	Return Reference	Explanation
990 Part VI	Line 12	hammond school regularly and consistently monitors and enforces compliance with the school's requirement and policy that officers, directors, trustees and key employees annually disclose interests that could give rise to conflicts every year, each trustee and key employee is required to complete and sign the school's adopted conflict of interest disclosure statement ("statement"). The statement requests the following information from each trustee and key employee 1. Please list all organizations (1) in which you have a substantial financial interest or (2) in which you hold a position as trustee, director, owner, general manager, or principal officer, if those organizations engage in business transactions with hammond school or if you anticipate that they will do business with hammond school in the coming year include the name of the organization, the nature of your interest in the organization, and a description of the current and/or potential business transactions with hammond school enter "in/a" if you have no organizations foreport 2. Please list any and all business or family relationships with other trustees, the organizations/companies they are affiliated with, and/or key employees of Hammond school enter "in/a" if you have no relationships to report all completed and executed forms are submitted to the school's chief financial officer ("CFC") the CFO ensures that the completed forms are received from all trustees and key employees the cfo and the school's independent accountant use the information provided on these forms to prepare the school's form 900 as required by the school's conflict of interest policy, prior to the start of any negotiations, or consideration of a grant request by the organization, trustees are expected to make full disclosure to the best of their know ledge of any dual interest in a proposed transaction by submitting a report to the charperson of the board furstees or other officer designated by the board to handle such matters, supplying any reasons why the transaction might not

ldentifier	Return Reference	Explanation
990 Part VI	Line 15	the executive director of hammond school is referred to as the head of school the executive committee of the board of trustees has the authority to review the performance of the head of school and establish his or her compensation, as set forth in section 4.1.1 of hammond school's bylaws as amended on November 27, 2007. The members of the executive committee are those trustees who are the chairman of the board, the vice-chairman of the board, the secretary, and the treasurer, together with other such trustees that are appointed from time to time at the discretion of the chairman of the board, the executive committee reviews data on head of school compensation from other similar independent schools when determining the head of school's compensation and other benefits, the school's chief financial officer assists the committee in obtaining this data from comparable schools and benchmarking tools from organizations such as the national association of independent schools (NAIS). The committee also considers the head of school's experience and performance when setting compensation levels once the compensation and benefits are determined, the executive committee and the head of school both designate their respective attorneys, and a contract is drafted and agreed upon by both the head of school and the executive committee when the contract expires, the process of benchmarking and renegotiating between the executive committee and the head of school is initiated again by the executive committee of the board of trustees this is the same process used for the associate headmaster, the other key employee position in the school

ldentifier	Return Reference	Explanation
990 Part VI	Line 19	hammond school retains copies of the school's governing documents, conflict of interest policy and financial statements in the executive director's office and the school's business office individuals may request copies from either office the copies are made available on the school's campus, and the executive director's conference room is designated as a location for any individual to review the documents with or without assistance from the school's chief financial officer, associate headmaster, or executive director