

## APPENDIX A: 2015-16 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
<b>Side By Side Charter School</b>	<b>1997</b>
Street Address:	City/Zip Code:
<b>10 Chestnut Street</b>	<b>South Norwalk, CT 06854</b>
School Director:	School Director Contact Information:
<b>Matthew Nittoly</b>	<a href="mailto:mnittoly@sbscharter.org">mnittoly@sbscharter.org</a> /203-857-0306
Grades Authorized to Serve in 2015-16:	Charter Term:
<b>PK-8</b>	<b>2011-2017 (renewed a year early)</b>
<p>1. <b>Executive Summary:</b> Provide a cover letter or executive summary highlighting school progress, performance, accomplishments, and major changes during the 2015-16 school year. Include a brief narrative on the school’s unique model and student population.</p> <p>We are pleased to report that Side by Side Charter School continues to provide a high level of service to all of the students, staff, families, and friends that embody our institution. Our trend of consistent student progress, representation of social justice and thorough &amp; transparent business management continued for an amazing 19th consecutive academic year in 2015-16.</p> <p>Side by Side is a true “COMMUNITY” school where students, families, teachers, and staff work together, side by side, to help build curious, resilient, and enthusiastic 21st century learners. Our focus on providing opportunities for children and their families is an organic whole-child approach that goes well-beyond teaching academics. Our unique model is deeply rooted in constructivist pedagogy that believes all children come to school with valuable knowledge and experiences to contribute to the school community. As children enter our “1-class-per-grade” program, they participate in a curriculum that is engaged with the community in which they live and learn, and are met with a philosophy that embraces the concept of “it takes a village,” ensuring the school’s attention to the unique needs of all of our individual students. In direct contrast to deficit models which position school populations that are demographically diverse as being at risk for failure, we immerse our students in a culture that believes that they and their families are valuable, and where student success is assumed.</p> <p><b><u>In many ways, the 2015-16 school year was one of Side by Side’s most successful since our inception.</u></b></p> <p>Some noteworthy accomplishments and highlights of the 2015-16 academic year include:</p> <ul style="list-style-type: none"> <li>• SBAC Assessments pilot year results: Side by Side outperformed all other applicable CT Charter Schools with a School Performance Index (SPI) of 81.9</li> <li>• Side by Side’s SPI was one of the highest in comparison to all other K-8 programs in our host district (Norwalk)</li> <li>• On the 2015 SBAC Side by Side outperformed our host district (Norwalk) in both ELA and mathematics when looking at percent proficient in grades 3-8. (63% proficient in ELA at SBS vs 43% for Norwalk; 43% proficient in Math at SBS vs. 29% in Norwalk)</li> <li>• On the 2016 SBAC Side by Side outperformed our host district (Norwalk) again in both ELA and mathematics when looking at percent proficient in grades 3-8 on the 2015 SBAC. (59% proficient in ELA at SBS vs 47% for Norwalk; 47% proficient in Math at SBS vs. 34% in Norwalk)</li> <li>• 2015 8th grade performance on SBAC: With only 18 students in our graduating 8th grade class, these scores were deemed N/A and not counted towards our overall performance due to not meeting the required minimum of n=20. However, in a school like Side by Side, where the majority of our students’ progress from PreK through 8th grade, these culminating results are very telling of the academic success stories for children</li> </ul>	

who complete our program. 83% of SBS 8th graders scored at Level 3 or higher in Reading, while 61% did so in math, greatly outperforming the CT state averages.

- On the Science CMTs our 8th grade scored 94.5% at proficiency or higher, while 67% for our 5th grade. Again, scores that are very promising and representative of the success we are having
- Thanks to the generosity of the Peter and Lucia Buck Foundation, Side By Side implemented NWEA MAP assessments in grades k-8, three times a year beginning in the fall of 2015. This programmatic decision was in part a response to multiple stakeholder concerns around the collection of systematic, actionable and timely formative assessment data.
- Key curricular shifts have also occurred during the 2015-16 year with the adoption of Expeditionary curriculum models in English/Language Arts. The Expeditionary curriculum was selected as being a) most naturally aligned with our instructional pedagogy 2) most comprehensive, rigorous and coherent across grades c) consistent with, and in some ways exceeding, our current attention to issues of social justice across content areas. Middle school grades 5-8 adopted the Expeditionary's Eureka math program in 2013, and it is scheduled to be rolled out to grades K-4 during then 2016-17 academic year
- In preparation for the newly released Next generation Science Standards in CT, Side by Side adopted the IQWST Next Generation Science Curriculum in grades 6-8 in 2015-16.
- The social studies rich Expeditionary language arts units were launched in grades K-8 during the 2015-2016 school year and we are looking forward to enhanced as we enter year two of implementation. Both of these curriculum provide extensive maps, scope and sequences, CCSS based activities and learning objectives, both short and long term, and formative and summative assessments embedded in each unit. They are also interdisciplinary in nature, and will allow for us to enhance our social studies and science programs as we continue our ongoing curriculum revision process.
- As an educational institution, our Board, administration and teaching staff continues to implement plans for improvement in terms of teaching and learning in all areas. Our school improvement plans are driven by teacher, student and parent dialogue and collaborative work in three important categories: (1) Data collection and analysis, (2) Assessment and evaluation of student progress, and (3) Curriculum development/standard alignment. As a result, efforts have been focused on providing the professional development, collaborative time, and administrative support required to address these three focus areas. At Side By Side, the growth of every single child continues to be our number one gauge of success. In the past year, our students have engaged in complex performance tasks, MAP benchmark assessments, a variety of formative assessment practices in the classroom, in order for us to get the clearest picture possible of what our students have learned, and what instructional next steps make the most sense. We are confident that as we continue to engage in best practices, our students will continue to shine. Given our baseline performance on the Smarter Balanced Assessments in comparison to our traditional reference groups we feel we are on the right track to fulfilling our school mission for all of our students.
- Professional Development School (PDS) Partnership with Quinnipiac University: PDS highlights from 2015/16 include:
  - Side by Side Charter School (in partnership with Quinnipiac University) was the winner of the 2016 National Association for Professional Development Schools (NAPDS) Exemplary Professional Development School Achievement Award. (Side by Side attended and received the award at the National Conference for PDS in Washington DC)
  - As part of the PDS partnership, Side by Side teaching staff and administration facilitated Professional Development Workshops for Quinnipiac faculty; Workshop topic: "The Influence of Common Core Instruction and Problem-Based Practice"
  - A partnership with the Aldrich Museum of Art located in Ridgefield, CT continued in 2015-16: Side by Side again took part in a project meant to engage students with "STEAM" pedagogy by providing them with a series of workshops at the museum, and culminating with an artist in residence experience here at Side By Side. In the spring, renowned artist Peter Liversidge came to work in our middle school. The project was based on a

series of Peter's works called "Sign Paintings." Making signs with cardboard and black acrylic paint as their medium, students explored complex relationships between text, medium and audience, particularly in relation to perspective. Additionally, as we work to enhance student's ability to engage with the Common Core and Next Generation Science standards that focus on practices and processes, student are faced with complex, project based problem solving tasks around tools, timelines, techniques, and communication, to name just a few.

- Partnership and afterschool program with The Carver Foundation in Norwalk, CT: Well known for their after school programs and community work with young people, the Carver and Side By Side partnered on and were awarded an after school program grant. This program began in 2015-16 and by use of this grant award we have provided academic support and enrichment for 50+ middle school students at Side By Side, including robotics, engineering, cartooning, digital photography, etc. This is a notable event in that previously, such programs were only available for students going to Norwalk Public Schools.

- Fundraising: In 2015-16 several community fundraising efforts once again helped to ensure the continuation of enrichment/field trip offerings to our students. For the 13th consecutive year the Side by Side Annual Fundraising Gala was held. This dinner/dance and silent auction for the benefit of the students at Side by Side totaled more than \$22,000 in net proceeds (our most successful event to date!). In addition to the Gala, Side by Side's 'Cocktails for a Cause' fundraiser helped to fund over \$4K multiple student-enrichment performances and activities.

- Recognition by Northeast Charter Network: Annual Torch Bearer Award was given to Side by Side Executive Director, Matthew Nittoly recognizing "Side by Side's academic performance, and longstanding commitment to improving the lives of CT children"

- New Building project: In late spring 2016, thanks to the support and assistance of CT Senate Majority Leader Bob Duff, the CT Gen. Assembly awarded Side by Side \$2.5mil. to support a construction project for a new middle school building. Side by Side has tentative plans to begin construction in late spring 2017 and hope to have the new building completed by fall 2018.

In closing, the Board, administration, staff, families and students of Side by Side Charter School are proud of the importance that is placed on education in CT and in keeping up with the necessary demands of accountability with which we are faced. We look forward to continuing and expanding our Common Core aligned curriculum and utilizing SBACs, MAP data and other pertinent formative assessments to improve student achievement. We welcome a new system of measuring student achievement that goes beyond the limitations of CMT scores and No Child Left Behind. We have enthusiastically and successfully entered into an age of using data analyses to make important curricular, educational program decisions for every child attending Side by Side. We have been fortunate to receive the necessary training and provisions to take on these responsibilities and will continue to amend our programs as needed to meet such demands. Our individualized approach towards providing academic and social interventions for children and their families is second to none. Knowing our positive impact both on families and on our students, especially long-term, we will continue to move forward and strive for greater success.

As demonstrated by a successful 19 years of existence, Side by Side continues to make enormous strides academically, professionally, financially, and socially. We are proud to present and publish all of the contents of the 'Side by Side Annual Report 2015-16.' We anticipate a long and prosperous future, and look forward to continuing to educate the diverse population of children in Connecticut.

**PART 2: SCHOOL PERFORMANCE**

2. **School Goals:** State the school’s mission statement. Provide the school’s mission-specific, measurable goals. Analyze school progress toward these goals, providing data as appropriate. Add/Remove rows, as necessary.

Mission Statement:

The mission of Side by Side Charter School is to ensure that every child has the opportunity to succeed and every voice is heard. We engage our students in a challenging and relevant curriculum of the highest standard that will reflect and enhance their diversity and promote their unique gifts and talents.

We build character and responsibility through a commitment to community, social justice, and tolerance towards others. We will also support the needs of our families. We will strive to perfect the art and craft of teaching and promote excellence in our profession.

We offer parents the freedom to choose a public school that is safe, and affords the highest quality education in a racially and socio-economically integrated setting. Our school attracts both urban and suburban families.

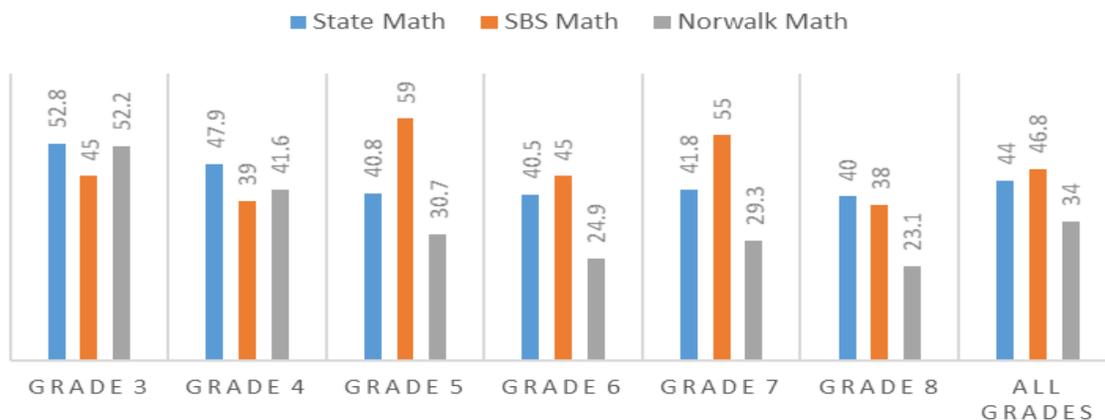
Side by Side has a strong connection to our community. We thrive in the heart of downtown SONO, offering a wonderfully diverse and urban setting. Our location enables our students and faculty to partner with surrounding art centers, museums, Long Island science studies, festival performances, and neighboring commerce. Through challenging and enriching hands on activities, SBS focuses on high academic standards, respect, tolerance, and success

Goal Statement

**1. We will provide a high quality education and will prepare students for college and career readiness as evidenced by progress on state administered SBAC:**

While Connecticut is in its earliest phase of implementing the Smarter Balanced Assessments as part of a larger, comprehensive school accountability system, Side by Side’s year 2 scores provide clear evidence that we are providing our students with the high quality education they need as they work toward college and career readiness, an accomplishment closely aligned with our mission of providing “opportunities for success” and “a challenging and relevant curriculum.” Below is a chart comparing Side By Side’s Spring 2016 results with our host district and state averages by grade level. As is evidenced, while we still have work to do, Side By Side outperformed both reference groups in almost all areas, and achieved the distinction of being the highest performing charter school in the state in 2015, and in the top 2 in most areas in 2016.

### 2016 SBAC PERCENT AT LEVEL 3 OR HIGHER



### 2016 SBAC PERCENT AT LEVEL 3 OR HIGHER



#### Goal Statement

*2.a. Students in grades K-2 will evidence 1 year's progress toward reading readiness prior to entering grade 3, as evidenced by mandated screenings and MAP data. 80% of students will meet MAP targets in grades K-2.*

*b. 80% of grades 3-8 students will achieve math targets as evidenced by end of year NWEA MAP RIT scores*

#### Evidence of Progress toward Goal

2.a. The selection of this goal was based on our belief that with proper screenings and timely intervention, fledgling readers can be supported in ways that prevent later learning problems. The K-2 data team looked at Map data, screening data, and classroom performance and work samples to identify and intervene upon students showing early signs of struggle, and parents were brought on board to engage in this endeavor. At year's end, 77% of students in grades K-2 achieved their year's end targets based on RIT scores. Given that this was year 1, we were satisfied with this result, particularly after an NWEA training informed us that our goal may have been a bit high and that average target achievement was between 50-60% of students. Nonetheless, Side

by Side's SRBI process is designed to conduct additional screenings and then triangulate these multiple data sources to intervene upon students not demonstrating adequate growth and/or levels of achievement. While we have work to do, we are confident that our current approaches to data analysis, assessment and instruction will be successful in improving the educational outcomes of even our most challenged learners.

b. Not surprisingly, given our high rates of growth in grades 5-8 on the SBAC, 82% of our students achieved target levels on NWEA MAP by the end of the school year. We feel this largely reflects our transition to Eureka in grades 5-8, a curriculum designed by educators and mathematicians from the common core, rather than as an alignment to the common core. Our high rates of achievement and growth in the upper grades continue to provide evidence that the longer students attend Side By Side, the higher their levels of academic achievement.

**3. Student Achievement:** Provide data summarizing school performance and academic achievement. Using the blank space provided, include data evidencing student growth and progress toward closing achievement gaps, including an analysis of normed benchmark assessment data.

Performance Metric	*2013-14:	*2014-15:	*2015-16:
Average daily attendance rate:	96.3	95.7	96.3
Chronic absenteeism rate:	6.2	9.8	4.2
Overall suspension rate: (% of students with 1+ suspension/ expulsion)	5.5	3.0	1%
Number of in-school suspensions:	5	6	9
Number of out-of-school suspensions:	13	3	7
Number of expulsions:	0	0	0
Four Year Cohort Graduation Rate (if applicable):	N/A	N/A	N/A
Six Year Adjusted Cohort Graduation Rate (if applicable)	N/A	N/A	N/A
2015 Accountability Index charter school:	N/A	N/A	N/A
2015 Accountability Index state:	N/A	N/A	N/A

\*Source: CSDE analysis based on district submitted and certified data.  
 \*\*N<= 5. Suppressed to protect student confidentiality.

4. **Best Practice:** In 250 words or less, summarize an emerging best practice at your school in the areas of academics, instruction, or school climate (e.g. extended instructional time, supports for English learners, positive behavior management, and college access). Describe the concrete strategy and its impact on student learning and/or the school climate referencing quantitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.

At Side By Side, the transition to the Common Core State Standards has been both challenging and rewarding. Beginning in 2013 with the full implementation of the new standards, teachers and administration began meeting in data and curriculum teams in order to revise and evaluate curriculum, as well as evaluate and analyze student assessments and work samples in order to determine what was working and what was not in regards to curriculum, instruction, and our school’s pedagogy. Over the last several years, these teams have evolved into a place to discuss individual student growth, plan next instructional steps, look at individual, subgroup, grade and school wide achievement trends, and to make curriculum and instruction adjustments accordingly. This model allows for job embedded coaching and professional development, and informs professional development decisions in ways that are timely based on teacher needs as supported by student outcome data. Rather than a traditional data team model, the processes of assessment, data analysis, instruction, curriculum revision and professional development are streamlined into a central collaborative space for organic and timely conversations. We feel this is a best practice that is a contributing factor to our successful transition to the CCSS, and our SBAC baselines that outperform both the state and our host district in almost all grades and subjects, and resulting in an SPI of 81.9. Additionally, it is a practice that aligns with our school’s explicit mission of “striving to perfect the art and craft of teaching” and “promoting excellence in our profession.”

### PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

5. **Financial Documents:** (1) As required by C.G.S. § 10-66cc(b)(2) and 10-66pp, the charter school and if applicable, the charter school management organization of the state or local charter school, shall submit FY 2014-15 certified audit statements, including the statement of activities (showing all revenues from public and private sources, expenditures, and net operating gain/loss), balance sheet and statement of cash flows. (2) The charter school and if applicable, the charter school management organization of the state or local charter school, shall submit a complete copy of the most recently completed Internal Revenue Service form 990, including all parts and schedules, other than Schedule B of such form. (3) Provide the FY 2015-16 budget comparing submitted budget versus actual figures, with summary explanations of all major variances (any variance plus or minus 10% or more between budget and actual). (4) Provide a FY 2016-17 board-approved budget, summarizing all assumptions and major variances from FY 2016.  
**(REQUESTED FINANCIAL DOCUMENTS ATTACHED)**

6. **Financial Condition:** Provide the following financial data for FY 2016.

Total margin (net income / total revenue):	<b>8.96%</b>
Debt to asset ratio (total liabilities / total assets):	<b>13.14%</b>
Debt service coverage ratio ((net income + depreciation + interest expense) / (principal + interest payments)):	<b>N/A</b>
Current asset ratio (current assets / current liabilities):	<b>502.01%</b>
Days of unrestricted cash ((total expenditures - depreciation) / 365):	<b>8,172</b>
Cash flow (change in cash balance):	<b>(98,964)</b>

**7. Governing Board:** Consistent with C.G.S. § 10-66bb(d)(3)(A), provide the following information for all governing board members. The governing board should include teachers and parents and guardians of students enrolled in the school, and the chairperson of the local or regional board of education of the town in which the charter school is located and which has jurisdiction over a school that resembles the approximate grade configuration of the charter school, or the designee of such chairperson, provided such designee is a member of the board of education or the superintendent of schools for the school district, or the superintendents designee.

<b>Name:</b>	<b>Occupation:</b>	<b>Board Role/Term:</b>	<b>Mailing/Email:</b>	<b>Background Check:</b>
Joy DeJaeger	Physical Therapist	Parent/2-year	11 Singing Woods Rd Norwalk CT 06850 jdejaeger@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Sally Davids	Teacher, Side by Side Charter School	Founder/2-year	10 Chestnut Street Norwalk CT 06854 sdavids@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Anne Dichele	Professor, School of Education, Quinnipiac University	Chairperson & Community/2-year	161 Oliver Road New Haven CT 06515 adichele@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Adam Norris	Senior IT Finance Business Analyst at Sikorsky Aircraft	Treasurer & Community/2-year	24 Scribner Ave Norwalk CT 06854 anorris@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Nicole Shagoury	Teacher, Side by Side Charter School	Teacher/2-year	10 Chestnut Street Norwalk CT 06854 nshagoury@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Jimi Napoli	Owner Antonio Luca Design	Parent/2-year	15 Yew Street Norwalk CT 06850 jnapoli@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kimberly Grimm	Weston Woods Scholastic	Parent/2-year	133 Fallow Street Norwalk CT 06854 kgrimm@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Melanie McGowan	Teacher, Side by Side Charter School	Faculty/2-year	10 Chestnut Street Norwalk CT 06854 mmcgowan@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
William Murphy	Clergy St. Joseph's Church, retired attorney	Community/2-year	7 Thomas Place Rowayton CT 06853 bmurphy@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Mary Newbery	Assistant Director, Side by Side Charter School	Staff/2-year	58 Van Horn Drive New Haven CT 06512 mnewbery@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Matthew Nittoly	Executive Director; Side by Side Charter School	Director/on-going	19 Devine Place Milford CT 06460 mnittoly@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Chris Berich	Teacher, Side by Side Charter School	Staff/2-year	10 Chestnut Street Norwalk CT 06854 cberich@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Skelton Key, Jr.	Packaging & Labeling Business, Norwalk CT	Community/2-year	One Chestnut Hill Road Norwalk CT 06851 skey@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Steven Ferguson	Business Development Officer, First County Bank	Community/2-year	18 Adamson Avenue Norwalk CT 06854 sferguson@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Cathy Cappellieri	SVP of Finance/Administration, Penny Publications LLC	Vice-Chair & Community/2-year	67 Catbrier Road Weston CT 06883 ccappellieri@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**8. Renewal Terms and Other Issues:** Provide a progress update on terms established in the charter school’s most recent renewal; summarize actions taken and progress data to substantiate efforts to address such terms. Provide an update on how the charter school is addressing or plans to address the issues noted. The chart below is pre-populated to include terms documented in the school’s last renewal resolution or issues identified by the CSDE.

Standard/Indicator:	Term or Condition:	Progress Update:
1.4. Chronic Absenteeism	The school's chronic absenteeism rate for 2014-15 is approaching the state average of 10.6%. The school must address the issue.	CSDE suggests the school develop a plan to target and address chronic absenteeism by: (a) isolating the root causes of chronic absenteeism; (b) identifying interventions to target root causes; and (c) monitoring interventions and applying midcourse corrections, as necessary. School is encouraged to seek technical assistance through the CSDE. CSDE will continue to monitor.

**Side by Side response:**

*Well before this report was issued and based on our own self-assessment, Side by Side recognized and created a plan to address chronic absenteeism amongst our students. Together, school administration and the school social worker created a plan.*

The school social worker prioritized the pattern of chronic absenteeism with a number of our families. (This even became the basis for her Student Learning Objective (SLO) linked to her SEED evaluation.) The goal was to put new interventions in place to reverse this pattern for these families. Last year the Social Worker attended a webinar on how schools can better deal with chronic absenteeism. The webinar encouraged schools to re-examine their responses to absences, as many traditional responses, according to their erase arch, reinforce patters in absenteeism. A major shift in response, beginning in 2015, was to establish a family meeting as a first step in intervening, instead of sending a written letter. Through a face to face meeting at an earlier onset, families seem to feel more comfortable discussing what caused the family to keep the child at home. In these meetings, problem-solving strategies are identified.

School administration and Social Worker identified families that were at or close to being deemed “chronically absent” and held a face-to-face meeting with each family.

A number of our families presented with concerns about mild medical issues, such as seasonal allergies or getting over a common cold. The Nurse joined some of our meetings, which also included the Executive Director, Assistant Director, Classroom Teacher, and Social Worker. For parents, especially those with younger children, a collaboration with the School Nurse was established regarding the decision of whether or not a child should be at and remain in school when they have mild symptoms. Barring a child’s having a fever or other serious symptoms of an illness, families agreed that they would send their children to school on days they were “on the fence” and arrange for their children to see the Nurse soon after their arrival. It was established that then if the child’s symptoms are worsening or the Nurse deems that the child should remain at home, then the parents will be called to pick up their child. This resulted in an improvement in attendance and overall school participation for several of our students.

We had other families who had a great deal of difficulty with bedtime and morning routines. Some children would wind up staying home after morning routines were so difficult that they would be arriving to school very late. We held meetings with parents and extended family members to encourage everyone to get “on the same page” when it comes to bedtime and morning routines for the benefit of the child. We encouraged routine charts and provided templates for the families to track progress. For some families, the school bus was the only means of transportation to school, so it was very important that they be on time for the bus. 2015-16 | 12

We also used peer support to help motivate the children to comply with their parents' directives in the morning, as a support to the overall functioning of the family during rushed morning hours. The children created the "On Time for School" board game that students would play together. The children created and designed the board, the scenario cards (emphasizing steps toward school readiness), etc.

For a certain number of children, missed school days were a means of avoiding difficult social situations, particularly for children who felt left out among their peers. The children shared feeling very self-conscious about their feeling socially insecure and they found it very painful to be in the large group environment. In response to this, we set up lunch bunch groups and special interest groups to help the children interact among peers in their class and peers in other classes to build confidence and a sense of support and friendships in the school. We also worked with parents on helping them be firm and encouraging to their child and resist the urge to "give in" when their child expresses stress about school. Other children have missed school because they were not prepared with their assignments which would result in either late arrivals or absence. We counseled families on the necessity of being in school and that it is an important lesson for the child to sustain the natural consequences of a missed or misplaced homework assignment and that it is far better to not miss school. We emphasized that when a child is absent one day, he/she misses more than that one day, as time spent the next day is on catching up.

Below is a sample of some of the data collection from the school Social Worker to address this issue.

### Students With 13 or More Absences as of April 1, 2016 Grades K to 8

8/31/15—4/1/16 (135 days) / 4/4/16--6/14/16 (45 days) / Total (180 days)

██████████ (8)	25 Abs (18.5%)	3 Abs (6.6%)	28 Abs (15.5%)
██████████ (7)	16 Abs (11.9%)	5 Abs (5S) (11.1%)	21 Abs (11.7%) S+5
██████████ (7)	17 Abs (12.6%)	1 Abs (2.2%)	18 Abs (10%)
██████████ (3)	13 Abs (9.6%)	2 Abs (4.4%)	15 Abs (8.3%)
██████████ (3)	14 Abs (10.4%)	2 Abs (4.4%)	16 Abs (8.9%)
██████████ (2)	19 Abs (14.1%)	2 Abs (4.4%)	21 Abs (11.7%)
██████████ (K)	22 Abs (16.3%)	6 Abs (W 5/26 so 33D)(18.2%)	28 Abs (16.7%)(168d)
██████████ (K)	22 Abs (16.3%)	5 Abs (11.1%)	27 Abs (15%)
██████████ (K)	29 Abs (21.5%)	7 Abs (15.6%)	36 Abs (20%)
██████████ (K)	13 Abs (9.6%)	0 Abs (0%)	13 Abs (7.2%)

Summary:

7 of 10 identified students ended the year with 10% or more absences.

Of these 10 students, the rate of absences decreased for 9, and increased for 1. Absentee rates decreased for

90% of students listed.

Range of decreased absences were from 11.9 % to .8%. The average rate of decrease in absence was 7.2%.

The one child who had an increase in rate of absences eventually withdrew from the school. The rate of increase was .4%.

9. **Best Practice:** In 250 words or less, summarize an emerging best practice at your school in the areas of stewardship, governance, and management (e.g., financial management, technology, school operations). Describe the concrete strategy and its impact on the school referencing quantitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.

Side by Side is a small 236 student school where all staff, students, families and community members play an integral and active role in our success. In terms of our business and financial affairs, we have continued to follow a successful method of cautious spending and meticulous planning to provide all of our students and staff with the materials needed to be successful in the classrooms. The School's Finance Committee and Board of Directors hold monthly meetings to review financial statements and to strategically plan for future improvements. We have consistently demonstrated year-end surpluses resulting in a "Board designated fund" with nearly \$500K in capital reserves. These reserves have helped us to contribute to many RFP grant awarded facility improvements as well as to begin planning for constructing a new Upper School facility within the next couple of years. In terms of governance, our school Board and Governance Council is comprised of staff, parent, teacher and community members ensuring that all practice are transparent and just and that all stakeholders are equitably represented.

**PART 4: STUDENT POPULATION**

**10. Enrollment and Demographic Data:** Provide 2015-16 student demographic and enrollment information.

Grades Served:	PK-8	Student Enrollment:	236
% Free/Reduced-Price Lunch:	42%	% Black:	29%
% Special Education:	8%	% Hispanic:	46%
% Limited English Proficiency:	6%	% Caucasian:	16%

**2015-16 Enrollment by Grade Level:**

PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
38	22	22	22	22	24	23	20	22	21	-	-	-	-	<b>236</b>

**11. Enrollment Efforts:** Summarize the school’s efforts to attract, enroll, and retain a diverse and representative student population, including minority students, low-income students, English learners, and students with disabilities.

As we do each year, we survey our families to forecast future vacancies and to determine the number of siblings that will be applying to attend SBS the following school year. Siblings are given priority on our waiting lists. This past year, twelve siblings were accepted as a result of our sibling lottery. Of the 236 students enrolled during this school year, 14% are residing in Bridgeport, Stamford, Stratford, Waterbury, Woodbridge, Ansonia, Trumbull, Milford and Wilton.

SBS advertises in local community papers, monthly newsletters, posters and community signs throughout Norwalk and surrounding communities; and host five informational sessions that is hosted by the executive director. Each informational session is also attended by the assistant director, social worker and family resource coordinator so that parents receive a spectrum of information, i.e. curriculum, student services, family resources, etc. Based on these efforts, SBS received 182 public lottery applications (12% representing the cities/towns of Bridgeport, Darien, N. Haven, Stamford, Stratford, Wilton and W. Haven.)

**12. Waitlist Data:** Provide waitlist totals below, illustrating demand and community support for the school.

2015-16 Waitlist:	2016-17 Waitlist:
154	147

**13. Best Practice:** In 250 words or less, summarize an emerging best practice at your school in the areas of student populations (e.g., family and community engagement, recruitment processes, retention strategies). Describe the concrete strategy and its impact on the school referencing quantitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.

Our Parents as Teachers program with Birth to Three provider Rehabilitation Associates of Fairfield conducted 36 bilingual early learning groups with 17 families, promoting children’s speech and social development. Collaborating with Birth to Three providers Star-Rubino and Theracare, 8 children were screened (Ages and Stages) with two referred to Birth to Three and Norwalk public Schools. Two PAT children, through the SBS lottery, enrolled in our preschool. Partnerships include Stepping Stones Children’s Museum, Toys for Toits, and Al’s Angels (holiday food baskets). Norwalk Hospital provided an educational ambulance visit.

Collaborating with St. Joseph’s Church, we offered 24 free adult ESL classes on Saturday mornings. 23 adults enrolled; 15 completed the program. We linked families with the DMV, Norwalk Public Library, citizenship assistance, etc. The Norwalk police Dept. provided a safety forum.

Additional collaborations include: Special Education of 19 students with Bridgeport and Norwalk public Schools; NPS providing transportation for 167 Norwalk students (including 2 preK student receiving special education); NPS providing food service (49% of our students qualified for free/reduced meals); 32 Saturday Academy girls’ scholarships (science/camp); 5 Norwalk community College form Kids Scholarships; 13 students enrolled at

Horizons; Norwalk HS Peace Works program presented to 21 8<sup>th</sup> Graders; DARE and Courage to Speak Substance Abuse prevention Programs served 83 students and 55 families.

We hosted family events, averaging 50% attendance, including a Harvest Fair, international night, Back to School Nights, concerts, Family Nights, Academic Workshops, i.e. Common Core parent forums and a talent show.

## APPENDIX B: 2017-18 PRELIMINARY ENROLLMENT REQUEST

**Directions:** On an annual basis, charter schools must submit an enrollment request for the following school year. Consistent with C.G.S. § 10-66bb(c), the State Board of Education considers enrollment requests in the context of each school’s charter and record of student achievement.

C.G.S. § 10-66bb(c)(2) places an enrollment cap on the number of students that a state charter school may enroll. However, charter schools with a demonstrated record of achievement may seek a waiver. If the submitted 2017-18 enrollment request requires an enrollment waiver, please specify that below.

1. Complete the table below providing the school’s enrollment and growth history. Submit an enrollment request and growth projections for the upcoming school year.															
School Year:	Actual Enrollment:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2013-14	39	22	22	22	23	24	20	21	21	21	-	-	-	-	235
2014-15	38	22	22	22	23	24	22	22	21	19	-	-	-	-	235
2015-16	38	22	22	22	22	24	23	20	22	21	-	-	-	-	236
2016-17	38	23	23	23	21	24	24	22	20	18	-	-	-	-	236
School Year:	2016-17 Enrollment Request:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2017-18	38	22	23	23	23	21	22	22	22	20	-	-	-	-	236
2. Based on the request entered above, is the school seeking a waiver to the enrollment cap described in C.G.S. § 10-66bb(c)(2), no state charter school shall enroll more than two hundred fifty students, or in the case of a kindergarten to grade eight, inclusive, school, more than three hundred students, or twenty-five per cent of the enrollment of the school district in which the state charter school is to be located, whichever is less.													<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
3. Provide a rationale for the enrollment request, including a synopsis of all relevant assumptions.															
Enrollment for 2017-18 is based on all students returning next fall and being promoted to their next grade level. Any vacancies that become available will be filled with siblings of current families and applicants from the waiting list which will result from the lottery, to be held in 2017.															
4. Summarize the school’s plans to successfully expand and accommodate the needs of the students served (e.g., programming, staffing, facilities, and class size).															
In spring 2016 Side by Side was awarded \$2.5million via a school construction grant award to replace our middle school facility. This new 2-story building will include 2 general classrooms, a state-of-the-art science classroom/lab, a computer lab, an Art classroom, special education resource room, offices and multipurpose space.															

## APPENDIX C: CHARTER SCHOOL PERFORMANCE FRAMEWORK

The Connecticut State Department of Education’s (CSDE) charter school performance framework promotes clear and transparent expectations for all charter schools. The four performance standards are central to measuring schools’ efficacy and viability, and align to state law and national best practices among charter school authorizers, as accumulated by the National Association of Charter School Authorizers. Within each standard area, the framework identifies a series of indicators used to evaluate charter schools. The framework drives the CSDE’s charter school accountability systems and processes, including initial approval decisions, annual monitoring, and renewal determinations.

Performance Standards:	
<b>1.</b>	<b>School Performance:</b> Is the school a successful model resulting in strong student outcomes and a positive school climate?
<b>2.</b>	<b>Stewardship, Governance, and Management:</b> Is the school financially and organizationally healthy and viable?
<b>3.</b>	<b>Student Population:</b> Is the school promoting equity by effectively attracting, enrolling, and retaining students, particularly among targeted populations?
<b>4.</b>	<b>Legal Compliance:</b> Is the school acting in compliance with applicable laws and regulations?

Performance Standards:	Performance Indicators:
1. School Performance	1.1. Academic Achievement a. ELA Performance Index – All Students b. ELA Performance Index – High Needs Students c. Math Performance Index – All Students d. Math Performance Index – High Needs Students e. Science Performance Index – All Students f. Science Performance Index – High Needs Students 1.2. Academic Growth (Longitudinal) (a. All Students, b. High Needs) 1.3. Participation Rates (a. All Students, b. High Needs) 1.4. Chronic Absenteeism (a. All Students, b. High Needs) 1.5. Preparation for Postsecondary and Career Readiness - % Taking Courses 1.6. Preparation for Postsecondary and Career Readiness - % Passing Exams 1.7. Graduation – On – Track in 9 <sup>th</sup> Grade 1.8. Four Year Graduation - All Students 1.9. Six Year Graduation - High Needs Students 1.10. Postsecondary Entrance Rate (All Students) 1.11. Physical Fitness 1.12. Arts Access
2. Stewardship, Governance, and Management	2.1. Financial Management 2.2. Financial Reporting 2.3. Financial Viability 2.4. Governance and Management 2.5. Facility
3. Student Population	3.1. Recruitment and Enrollment Process 3.2. Waitlist and Enrollment Data 3.3. Demographic Representation 3.4. Family and Community Support 3.5. School Culture and Climate
4. Legal Compliance	4.1. Open Meetings and Information Management 4.2. Students with Disabilities 4.3. English Learners 4.4. Rights of Students 4.5. Teacher/Staff Credentials 4.6. Employee Rights

## APPENDIX D: STATEMENT OF ASSURANCES

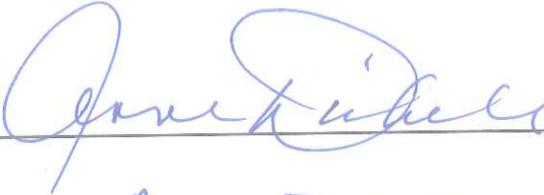
It is imperative that charter schools – as with all other public schools – adopt and uphold the highest ethical and legal standards while delivering excellent academic opportunities for students and their families.

As the authorized representative of **Side By Side Charter School**, to the best of my knowledge, I affirm that:

1. Pursuant to C.G.S.A. § 10-66rr, all board members and staff have satisfactorily completed background checks, including a state and national criminal records checks and a record check of the Department of Children and Families child abuse and neglect registry.
2. Pursuant to C.G.S.A. § 10-66rr, if applicable, all charter school management organization (CMO) governing board members and staff members, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
3. All contractors doing business with the school, who performs a service involving direct student contact have satisfactorily completed background checks, as described in (1).
4. Records of any and all background checks described above, are on file at Side By Side Charter School and available for random audit by the Connecticut State Department of Education (CSDE).
5. Pursuant to C.G.S.A. § 10-66oo, Side By Side Charter School’s Governing Board has adopted written anti-nepotism and conflict of interest policies consistent with state law and best practices in nonprofit corporate governance, and pursuant to 10-66bb(d), that no member or employee of the Governing Board has a personal or financial interest in any asset, real or personal, of the charter school .
6. Pursuant to C.G.S.A. § 10-66oo, each member of a governing council of a state or local charter school shall complete training related to charter school governing council responsibilities and best practices at least once during the term of the charter, and that no board member of Side By Side Charter School serves on the board of another charter school or CMO.
7. All public funds received by Side By Side Charter School have been, or are being, expended prudently and in a manner required by law.
8. All Governing Board meetings are open and accessible to the public, and that Side By Side Charter School has posted, and continues to post, on any Internet website that the Governing Board operates, the schedule, agenda, and minutes of each Governing Board meeting, including any meeting of a subcommittee of the Governing Board.
9. Side By Side Charter School does not discriminate in any employment practice, education program, or educational activity on the basis of race, color, religious creed, sex, age, national origin, ancestry, marital status, sexual orientation, gender identity or expression, disability, or any other basis prohibited by Connecticut state and/or federal nondiscrimination laws.

By signing this Statement of Assurances on behalf of the Governing Board of Side By Side Charter School, I acknowledge that I understand the terms contained herein and affirm the validity of each statement to the best of my knowledge. I further understand that Side By Side Charter School may be subject to random audit by the CSDE to verify these statements.

Signature:

  
\_\_\_\_\_

Name of Board Chairperson:

Anne Dchele  
\_\_\_\_\_

Date:

9/28/16  
\_\_\_\_\_

*Financial Statements*

**SIDE BY SIDE CHARTER  
SCHOOL, INC.**

Years Ended June 30, 2015 and 2014

**SIDE BY SIDE CHARTER SCHOOL, INC.**

Years Ended June 30, 2015 and 2014

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DWORKEN, HILLMAN, LAMORTE & STERCZALA, P.C.  
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JOSEPH A. VERRILLI, CPA

### **Independent Auditors' Report**

Board of Directors  
Side By Side Charter School, Inc.  
Norwalk, Connecticut

#### **Report on the Financial Statements**

We have audited the accompanying combined financial statements of Side By Side Charter School, Inc. (the School), which comprise the combined balance sheet as of June 30, 2015, and the related combined statements of revenues, expenditures, and change in fund balances and cash flows for the year then ended, and the related notes to the financial statements.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these combined financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of combined financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on these combined financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the School's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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**Opinion**

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the combined financial position of the School as of June 30, 2015, and the changes in its fund balance and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

We have previously audited the School's 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 12, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014 is consistent, in all material respects, with the audited financial statements from which it has been derived.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 23, 2015 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

*Dworken, Hillman, LaMorte & Sterczala, P.C.*

Shelton, Connecticut  
December 23, 2015

SIDE BY SIDE CHARTER SCHOOL, INC.

COMBINED BALANCE SHEETS

	June 30,			2014
	Governmental	Account	Total	
	fund type	Group		
	General	General		
	fixed assets	(Memorandum only)	Summarized Total (Memorandum only)	
<b>Assets</b>				
Current assets:				
Cash and cash equivalents	\$1,506,021		\$1,506,021	\$1,250,133
Deposits	190,500		190,500	
Other current assets	<u>100,193</u>		<u>100,193</u>	96,169
Total current assets	<u>1,796,714</u>		<u>1,796,714</u>	<u>1,346,302</u>
Fixed assets:				
Furniture and fixtures		\$ 152,938	152,938	149,738
Computers		198,540	198,540	224,913
Leasehold improvements		<u>1,026,169</u>	<u>1,026,169</u>	<u>1,026,169</u>
		1,377,647	1,377,647	1,400,820
Accumulated depreciation		<u>( 1,045,270)</u>	<u>( 1,045,270)</u>	<u>( 1,033,121)</u>
Total fixed assets		<u>332,377</u>	<u>332,377</u>	<u>367,699</u>
<b>Total Assets</b>	<u>\$1,796,714</u>	<u>\$ 332,377</u>	<u>\$2,129,091</u>	<u>\$1,714,001</u>
<b>Liabilities and Fund Balance</b>				
Current liabilities:				
Accounts payable and accrued expenses	\$ 264,919		\$ 264,919	\$ 294,089
Deferred revenue	<u>190,833</u>		<u>190,833</u>	
Total current liabilities	<u>455,752</u>		<u>455,752</u>	<u>294,089</u>
Commitment (Note 3)				
Fund balance:				
Investment in general fixed assets		\$ 332,377	332,377	367,699
Board designated	400,000		400,000	400,000
Unrestricted	<u>940,962</u>		<u>940,962</u>	<u>652,213</u>
Total fund balance	<u>1,340,962</u>	<u>332,377</u>	<u>1,673,339</u>	<u>1,419,912</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$1,796,714</u>	<u>\$ 332,377</u>	<u>\$2,129,091</u>	<u>\$1,714,001</u>

SIDE BY SIDE CHARTER SCHOOL, INC.

**COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES**

	Year Ended June 30,		
	2015	2014	
	<u>Governmental fund type</u>	<u>Summarized</u>	
	<u>General</u>	<u>Total (Memorandum only)</u>	<u>Total (Memorandum only)</u>
<b>Revenues:</b>			
Local sources:			
Private donations	\$ 9,925	\$ 9,925	\$ 10,819
In-kind donations	126,836	126,836	182,149
Program fees and other	<u>81,208</u>	<u>81,208</u>	<u>89,100</u>
	217,969	217,969	282,068
State sources, unrestricted	2,850,237	2,850,237	2,588,147
Federal sources, unrestricted	<u>52,063</u>	<u>52,063</u>	<u>46,281</u>
<b>Total revenues</b>	<u><b>3,120,269</b></u>	<u><b>3,120,269</b></u>	<u><b>2,916,496</b></u>
<b>Expenditures:</b>			
Instruction services:			
Classroom	1,077,595	1,077,595	1,034,906
Other instructional programs	161,261	161,261	202,469
Early room and extended day	<u>27,299</u>	<u>27,299</u>	<u>31,752</u>
	<u>1,266,155</u>	<u>1,266,155</u>	<u>1,269,127</u>
Support services:			
Student	318,218	318,218	372,976
Instructional staff	4,818	4,818	11,972
Business	227,349	227,349	228,668
School administration	283,416	283,416	274,967
Central	307,677	307,677	286,450
Operation and maintenance of plant	392,134	392,134	370,033
Other	<u>67,075</u>	<u>67,075</u>	<u>55,411</u>
	<u>1,600,687</u>	<u>1,600,687</u>	<u>1,600,477</u>
<b>Total expenditures</b>	<u><b>2,866,842</b></u>	<u><b>2,866,842</b></u>	<u><b>2,869,604</b></u>
<b>Excess of revenues over expenditures</b>	253,427	253,427	46,892
Other financing sources (uses):			
Operating transfers in	85,685	85,685	87,072
Operating transfers out	<u>( 50,363)</u>	<u>( 50,363)</u>	<u>( 43,191)</u>
<b>Excess of revenues and other sources over expenditures and other uses</b>	288,749	288,749	90,773
Fund balance, beginning	<u>1,052,213</u>	<u>1,052,213</u>	<u>961,440</u>
<b>Fund balance, ending</b>	<u><b>\$1,340,962</b></u>	<u><b>\$1,340,962</b></u>	<u><b>\$1,052,213</b></u>

SIDE BY SIDE CHARTER SCHOOL, INC.  
**COMBINED STATEMENTS OF CASH FLOWS**

	<b>Year Ended June 30,</b>	
	<u><b>2015</b></u>	<u><b>2014</b></u>
<b>Cash flows from operating activities:</b>		
Excess of revenues and other sources over expenditures and other uses	\$ 288,749	\$ 90,773
Adjustments to reconcile excess of revenues and other sources over expenditures and other uses to net cash provided by operating activities:		
Depreciation	85,685	87,072
Loss on asset disposal	8,922	
Operating transfers in	( 85,685)	( 87,072)
Operating transfers out	50,363	43,191
Changes in operating assets and liabilities:		
Deposits	( 190,500)	
Other current assets	( 4,024)	( 24,836)
Accounts payable and accrued expenses	( 29,170)	48,893
Deferred revenue	<u>190,833</u>	
Net cash provided by operating activities	<u>315,173</u>	<u>158,021</u>
<b>Cash flows from investing activities:</b>		
Purchase of fixed assets	( 59,285)	( 43,191)
Net cash used in investing activities	<u>( 59,285)</u>	<u>( 43,191)</u>
Net change in cash and cash equivalents	255,888	114,830
Cash and cash equivalents, beginning	<u>1,250,133</u>	<u>1,135,303</u>
Cash and cash equivalents, ending	<u>\$1,506,021</u>	<u>\$1,250,133</u>

*See notes to financial statements.*

SIDE BY SIDE CHARTER SCHOOL, INC.

NOTES TO FINANCIAL STATEMENTS

Years Ended June 30, 2015 and 2014

1. **Description of the School and summary of significant accounting policies:**

**Description of the School:**

Side By Side Charter School, Inc. (the School) commenced operations on July 1, 1997 and is recognized by the State of Connecticut as a charter school under Public Act No. 96-214, as amended by Sections 56 and 57 of Public Act 96-244. The School was created to provide a multiracial learning environment for urban and suburban children and their families whose mission is to ensure that every child succeeds and every voice is heard.

The Connecticut Department of Education has granted the School's charter through June 30, 2017.

**Fund accounting:**

To ensure observance of limitations and restrictions placed on the use of resources available to the School, the accounts of the School are presented in accordance with the principles of fund accounting. Under this method, revenues are recognized when they become both measurable and available and expenditures are recognized at the point at which they are incurred.

The assets, liabilities and fund balances of the School are reported as follows:

- General fund, which is used to account for the programs and activities of the School.
- General fixed asset account group, which provide records of the general fixed assets of the School.

**Cash and cash equivalents:**

All short-term securities and investments with an original maturity of three months or less are considered to be cash equivalents.

From time to time, the School has cash in the bank in excess of federal deposit insurance limits. The School has not experienced any losses to date and believes it is not exposed to any significant credit risk on cash and cash equivalents.

**Fixed assets:**

Fixed assets are stated at cost. Depreciation is being provided by use of the straight-line method over the estimated useful lives of the related assets.

SIDE BY SIDE CHARTER SCHOOL, INC.

NOTES TO FINANCIAL STATEMENTS

Years Ended June 30, 2015 and 2014

1. **Description of the School and summary of significant accounting policies (continued):**

**Donated materials and services:**

Donated materials and services are recognized as contributions at their estimated fair market value at the date of receipt.

**Income taxes:**

The School is a nonprofit, non-stock Connecticut corporation exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code.

The conclusions of the School's management regarding tax positions may be subject to review and adjustment at a later date based on an ongoing analysis of tax laws, regulations, and interpretations. Generally, federal and state authorities may examine the School's tax returns for three years from the date of filing. Consequently, income tax returns for years prior to 2012 are no longer subject to examination by taxing authorities.

**Estimates and assumptions:**

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from those estimates used.

**Prior year results:**

The financial statements include certain prior year summarized comparative information in total but not by fund type. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the School's financial statements for the year ended June 30, 2014, from which the summarized information was derived.

2. **Operating transfers:**

Operating transfers represent the allocation of activities between the general fund and the account groups. Operating transfers for the years ended June 30, 2015 and 2014 are summarized as follows:

SIDE BY SIDE CHARTER SCHOOL, INC.

NOTES TO FINANCIAL STATEMENTS

Years Ended June 30, 2015 and 2014

2. **Operating transfers** (continued):

	<u>General Fund</u>	
	<u>2015</u>	<u>2014</u>
<b><u>Operating transfers in:</u></b>		
Depreciation expense	<u>\$85,685</u>	<u>\$87,072</u>
<b><u>Operating transfers out:</u></b>		
Purchase of fixed assets	(\$59,285)	(\$43,191)
Loss on asset disposal	<u>8,922</u>	<u>          </u>
	<u>(\$50,363)</u>	<u>(\$43,191)</u>

3. **Commitment:**

The School leases its facility under a noncancellable operating lease expiring in June 2025. In addition to the monthly rental charges, the School is obligated to pay insurance and maintenance charges during the term of the lease. The School also has a noncancellable equipment lease expiring in March 2018.

Future minimum payments follow:

<u>Year ending June 30:</u>	
2016	\$ 74,244
2017	74,244
2018	73,207
2019	62,094
2020	62,094
Thereafter	<u>310,470</u>
	<u>\$656,353</u>

Rent expense was \$73,706 and \$68,700 in 2015 and 2014, respectively.

4. **Fund balance:**

The School's Board of Directors has designated \$400,000 of unrestricted fund balance for the future relocation of the school facilities and related costs.

5. **Major contributors:**

The School received approximately 92% and 89% of its support from one granting agency in 2015 and 2014, respectively.

SIDE BY SIDE CHARTER SCHOOL, INC.

NOTES TO FINANCIAL STATEMENTS

Years Ended June 30, 2015 and 2014

6. **In-kind donations:**

During the years ended June 30, 2015 and 2014, the School received donated services from the Norwalk School District with an estimated value of \$126,836 and \$182,149, respectively. In accordance with Financial Accounting Standards Board Accounting Standard Codification No. 958, "*Accounting for Contributions Received and Contributions Held*," these items have been recorded as in-kind service revenue on the Combined Statements of Revenues, Expenditures and Change in Fund Balances.

7. **Subsequent events:**

Management has evaluated subsequent events through December 23, 2015, the date which the financial statements were available for issue.

**Side by Side Charter School  
Profit & Loss Actual v Budget  
July 2015 through June 2016**

	FY 16		Variance
	Actual	Budget	Fav/(unfav)
<b>Total Income</b>	3,380,819	3,073,274	307,545
			Primarily due to Facilities & High Quality School grants, not budgeted; NPS SPED services reimbursement and In-kind services came in higher than budget
<b>Expense</b>			
<b>6111A · Admin/supervisory salaries</b>	259,426	259,426	(0)
<b>6111B · Teachers</b>	1,018,748	1,009,659	(9,089)
			Substitute teacher to cover maternity leave
<b>6112A · Teaching assistants</b>	212,429	184,523	(27,906)
			Primarily due to Para hired, offset in SPED reimbursement from NPS
<b>6119 · Other salaries</b>	188,957	194,347	5,390
<b>6200 · Employee Benefits</b>	317,087	356,917	39,830
			Primarily due to health insurance premiums, HRA reimbursement & HSA contributions less than budgeted because several ee's changed plans
<b>6321 · Tutors</b>	38,820	35,575	(3,245)
<b>6322 · Professional Development-Staff</b>	4,306	14,500	10,194
<b>6323 · Pupil Services</b>	424,157	408,251	(15,906)
			NPS In-kind services charged higher than budget
<b>6323G · Extra-curricular</b>	3,670	4,500	830
<b>6324 · Field trips</b>	20,493	23,500	3,007
<b>6325 · Parent Activities</b>	39	500	461
<b>6330 · Professional Fees</b>	98,261	92,361	(5,900)
<b>6440 · Site costs</b>	189,160	186,519	(2,641)
<b>6530 · Telephone/communications</b>	8,613	9,684	1,071
<b>6531 · Printing and Reproduction</b>	12,943	12,950	7
<b>6590 · Other purchased services</b>	84,999	86,328	1,329
<b>6610 · Classroom Equipment</b>	1,593	1,628	35
<b>6611 · Instruct supplies-consumable</b>	15,389	25,928	10,539
<b>6612 · Administrative supplies</b>	27,056	25,869	(1,187)
<b>6615 · Dues &amp; Memberships</b>	10,170	6,093	(4,077)
<b>6616 · Donations</b>	350	-	(350)
<b>6700 · Depreciation/amortization</b>	100,000	85,000	(15,000)
			Timing on the depreciation for new leasehold improvements
<b>6890 · Misc expenses</b>	22,710	22,318	(392)
<b>6900 · Purchase Discounts</b>	(3,359)	(4,436)	(1,077)
<b>7000 · Fundraising Expense - School</b>	26,773	26,100	(673)
<b>Total Expense</b>	3,082,790	3,068,040	(14,750)
<b>Net Ordinary Income</b>	298,029	5,234	292,795
<b>Other Income/Expense</b>			
<b>9010 · Interest Income</b>	2,169	400	1,769
<b>9030 · Other Income</b>	2,662	-	2,662
<b>Total Other Income</b>	4,832	400	4,432
<b>Net Income</b>	<b>302,861</b>	<b>5,634</b>	<b>297,227</b>

**e-file Signature Authorization for an Exempt Organization**

For calendar year 2014, or fiscal year beginning 07/01, 2014, and ending 06/30, 20 15

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879eo](http://www.irs.gov/form8879eo).

**2014**

Department of the Treasury  
Internal Revenue Service

Name of exempt organization

SIDE BY SIDE CHARTER SCHOOL, INC.

Employer identification number

22-3208841

Name and title of officer

MATTHEW NITTOLY, DIRECTOR

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a	Form 990 check here ▶	<input checked="" type="checkbox"/>	b	Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . . . .	1b	<u>3,065,119.</u>
2a	Form 990-EZ check here ▶	<input type="checkbox"/>	b	Total revenue, if any (Form 990-EZ, line 9) . . . . .	2b	
3a	Form 1120-POL check here ▶	<input type="checkbox"/>	b	Total tax (Form 1120-POL, line 22) . . . . .	3b	
4a	Form 990-PF check here ▶	<input type="checkbox"/>	b	Tax based on investment income (Form 990-PF, Part VI, line 5). . . . .	4b	
5a	Form 8868 check here ▶	<input type="checkbox"/>	b	Balance Due (Form 8868, Part I, line 3c or Part II, line 8c) . . . . .	5b	

**Part II Declaration and Signature Authorization of Officer**

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit an entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize DWORKEN, HILLMAN, LAMORTE & STERC to enter my PIN 

1	4	8	8	0
---	---	---	---	---

 as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2014 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶

Date ▶ 11/06/2015

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

0	6	0	9	0	0	5	4	3	8	0
---	---	---	---	---	---	---	---	---	---	---

  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2014 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ *Matthew Nittoly, CPA*

Date ▶ 11/06/2015

**ERO Must Retain This Form - See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see back of form.

Form **990**

# Return Organization Exempt From Income Tax

OMB No. 1545-0047

## 2014

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

- ▶ Do not enter social security numbers on this form as it may be made public.
- ▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the **2014** calendar year, or tax year beginning **07/01, 2014**, and ending **06/30, 2015**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>SIDE BY SIDE CHARTER SCHOOL, INC.</b>			<b>D</b> Employer identification number <b>22-3208841</b>		
	Doing business as			<b>E</b> Telephone number <b>(203) 857-0306</b>		
	Number and street (or P.O. box if mail is not delivered to street address)		Room/suite			
	<b>10 CHESTNUT STREET</b>					
City or town, state or province, country, and ZIP or foreign postal code <b>NORWALK, CT 06854</b>			<b>G</b> Gross receipts \$ <b>3,090,924.</b>			
<b>F</b> Name and address of principal officer: <b>MATTHEW NITTOLY</b> <b>10 CHESTNUT STREET NORWALK, CT 06854</b>			<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
			<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No			
			If "No," attach a list. (see instructions)			
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			<b>J</b> Website: ▶ <b>SBSCHARTER.ORG</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>L</b> Year of formation: <b>1992</b> <b>M</b> State of legal domicile: <b>CT</b>			

### Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>SIDE BY SIDE CHARTER SCHOOL IS A CHARTER SCHOOL THAT WAS CREATED TO REDUCE RACIAL ISOLATION BY PROVIDING A MULTIRACIAL LEARNING ENVIRONMENT FOR URBAN AND SUBURBAN CHILDREN.</b>	
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b> 15.
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b> 9.
	<b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 1)	<b>5</b> 50.
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b> 50.
	<b>7a</b> Total unrelated business revenue from Part VIII, column (A), line 12	<b>7a</b> 0
<b>7b</b> Net unrelated business taxable income from Form 990-B, line 34	<b>7b</b> 0	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year: 2,645,247. Current Year: 2,912,225.
	<b>9</b> Program service revenue (Part VIII, line 2g)	113,718. 117,240.
	<b>10</b> Investment income (Part VIII, column (B), lines 3, 4, and 7d)	392. 694.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	35,940. 34,960.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,795,297. 3,065,119.
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		0 0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,937,285. 1,950,433.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0 0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶		0
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		811,120. 861,259.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,748,405. 2,811,692.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	46,892. 253,427.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year: 1,713,999. End of Year: 2,129,091.
	<b>21</b> Total liabilities (Part X, line 26)	294,087. 455,752.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	1,419,912. 1,673,339.

### Part II Signature Block

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.

<b>Sign Here</b>	Signature of officer	Date
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>JENNIFER S BULL, CPA</b>	Preparer's signature <i>Jennifer Bull CPA</i>	Date <b>FEB 04 2015</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00448361</b>
	Firm's name ▶ <b>DWORKEN, HILLMAN, LAMORTE &amp; STERCZALA</b>	Firm's EIN ▶ <b>06-1308345</b>			
	Firm's address ▶ <b>FOUR CORPORATE DR. SUITE 488 SHELTON, CT 06484</b>	Phone no. <b>203-929-3535</b>			

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2014)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: SIDE BY SIDE CHARTER SCHOOL, INC. IS A CHARTER SCHOOL THAT WAS CREATED TO REDUCE RACIAL ISOLATION BY PROVIDING A MULTIRACIAL LEARNING ENVIRONMENT FOR URBAN AND SUBURBAN CHILDREN AND THEIR FAMILIES.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 2,504,228, including grants of \$ ) (Revenue \$ 3,065,119. ) A SCHOOL LOCATED IN THE INNER CITY OF NORWALK, CT THAT MAINTAINS AN APPROXIMATE STUDENT RATIO OF 30% HISPANIC, 30% AFRICAN AMERICAN AND 40% CAUCASIAN STUDENTS LOCATED FROM BOTH URBAN AND SUBURBAN AREAS. STUDENTS COME FROM APPROXIMATELY 14 TOWNS INCLUDING NORWALK.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 2,504,228.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which 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.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; 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.		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V.		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	X	
b Did the organization report an amount for investments-other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		X
c Did the organization report an amount for investments-program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII.	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.	X	
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV.		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV.		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions).		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H.		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
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 <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
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? <i>If "Yes," complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Main form body containing questions 1a through 14b with input fields and Yes/No columns.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (15), 1b (9), 2 (X), 3 (X), 4 (X), 5 (X), 6 (X), 7a (X), 7b (X), 8a (X), 8b (X), 9 (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a (X), 10b, 11a (X), 12a, 12b, 12c, 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CT,
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: MATTHEW NITTOLY 10 CHESTNUT STREET NORWALK, CT 06854 203-857-0306

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

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

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MATT NITTOLY DIRECTOR/BOARD MEMBER	40.00 0	X		X			155,677.	0	0	
(2) WILLIAM MURPHY BOARD MEMBER	1.00 0	X					0	0	0	
(3) ANNE DICHELE CHAIRPERSON / BOARD MEMBER	1.00 0	X		X			0	0	0	
(4) NELL CONROY TEACHER / BOARD MEMBER	40.00 0	X					85,483.	0	0	
(5) SKELTON KEY, JR BOARD MEMBER	1.00 0	X					0	0	0	
(6) CATHY CAPPELLIERI VICE CHAIRPERSON/BOARD MEMBER	1.00 0	X		X			0	0	0	
(7) JOY DEJAEGER BOARD MEMBER	1.00 0	X					0	0	0	
(8) JIMI NAPOLI BOARD MEMBER	1.00 0	X					0	0	0	
(9) CAROLE ODDIE TEACHER / BOARD MEMBER	40.00 0	X					94,321.	0	0	
(10) KRISTINA TESTA-BUZZEE BOARD MEMBER	1.00 0	X					0	0	0	
(11) ANGELA NIDA TEACHER / BOARD MEMBER	40.00 0	X					56,501.	0	0	
(12) ADAM NORRIS BOARD MEMBER	1.00 0	X					0	0	0	
(13) NICOLE SHAGOURY TEACHER / BOARD MEMBER	40.00 0	X					55,546.	0	0	
(14) MARY NEWBERY TEACHER / BOARD MEMBER	1.00 0	X					97,850.	0	0	



Part VIII Statement of Revenue

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

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512-514. Rows include Contributions, Gifts, Grants and Other Similar Amounts; Program Service Revenue; and Other Revenue.

**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).

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

**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. 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 . . . . .	545,378.	490,840.	54,538.	
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 . . . . .	1,097,378.	980,749.	116,629.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	0			
9 Other employee benefits . . . . .	238,418.	214,576.	23,842.	
10 Payroll taxes . . . . .	69,259.	62,333.	6,926.	
11 Fees for services (non-employees):				
a Management . . . . .	0			
b Legal . . . . .	6,148.		6,148.	
c Accounting . . . . .	47,631.		47,631.	
d Lobbying . . . . .	0			
e Professional fundraising services. See Part IV, line 17.	0			
f Investment management fees . . . . .	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . . . . .	0			
12 Advertising and promotion . . . . .	0			
13 Office expenses . . . . .	65,499.	58,949.	6,550.	
14 Information technology . . . . .	0			
15 Royalties . . . . .	0			
16 Occupancy . . . . .	141,268.	127,141.	14,127.	
17 Travel . . . . .	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19 Conferences, conventions, and meetings . . . . .	0			
20 Interest . . . . .	0			
21 Payments to affiliates . . . . .	0			
22 Depreciation, depletion, and amortization . . . . .	85,685.	77,117.	8,568.	
23 Insurance . . . . .	0			
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PUPIL SERVICES	245,514.	245,514.		
b OTHER MISCELLANEOUS EXPENSES	269,514.	247,009.	22,505.	
c -----				
d -----				
e All other expenses -----				
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>2,811,692.</b>	<b>2,504,228.</b>	<b>307,464.</b>	
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .	0			

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	1,250,133.	1	1,506,021.
	2	Savings and temporary cash investments	0	2	0
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	65,659.	4	71,687.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L	0	6	0
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	0
	9	Prepaid expenses and deferred charges	30,510.	9	219,007.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,377,647.	10a	
	b	Less: accumulated depreciation	1,045,271.	10b	
	10c		367,697.	10c	332,376.
	11	Investments - publicly traded securities	0	11	0
	12	Investments - other securities. See Part IV, line 11	0	12	0
	13	Investments - program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
15	Other assets. See Part IV, line 11	0	15	0	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	1,713,999.	16	2,129,091.	
Liabilities	17	Accounts payable and accrued expenses	294,087.	17	264,919.
	18	Grants payable	0	18	0
	19	Deferred revenue	0	19	190,833.
	20	Tax-exempt bond liabilities	0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	0
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0	25	0
	26	<b>Total liabilities.</b> Add lines 17 through 25	294,087.	26	455,752.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	1,419,912.	27	1,673,339.
	28	Temporarily restricted net assets	0	28	0
	29	Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117 (ASC 958), check here <input 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		32	
33	<b>Total net assets or fund balances</b>	1,419,912.	33	1,673,339.	
34	<b>Total liabilities and net assets/fund balances.</b>	1,713,999.	34	2,129,091.	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,065,119.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,811,692.
3	Revenue less expenses. Subtract line 2 from line 1	3	253,427.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,419,912.
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,673,339.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .  
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant? . . . . .  
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 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? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

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

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

**Pub. Charity Status and Public Support**

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

**2014**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

**Open to Public Inspection**

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

<b>Name of the organization</b> SIDE BY SIDE CHARTER SCHOOL, INC.	<b>Employer identification number</b> 22-3208841
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**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: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the 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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2014

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

Section A. Public Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total; 5 The portion of total contributions by each person; 6 Public support.

Section B. Total Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support; 12 Gross receipts from related activities; 13 First five years.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Percentage, and % sign. Rows include: 14 Public support percentage for 2014; 15 Public support percentage from 2013 Schedule A; 16a 33 1/3% support test - 2014; 16b 33 1/3% support test - 2013; 17a 10%-facts-and-circumstances test - 2014; 17b 10%-facts-and-circumstances test - 2013; 18 Private foundation.

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support (Subtract line 7c from line 6).

Section B. Total Support

Table with 7 columns: (a) 2010, (b) 2011, (c) 2012, (d) 2013, (e) 2014, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.); 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, Percentage. Row 15: Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2013 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Line number, Description, Percentage. Row 17: Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2013 Schedule A, Part III, line 17.

- 19a 33 1/3% support tests - 2014. 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.
19b 33 1/3% support tests - 2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b	<b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	<b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
b	Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
c	Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
10a	Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**Part IV Supporting Organizations (continued)**

		Yes	No
<b>11</b>	Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b>	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	<b>11a</b>	
<b>b</b>	A family member of a person described in (a) above?	<b>11b</b>	
<b>c</b>	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in <b>Part VI</b> .	<b>11c</b>	

**Section B. Type I Supporting Organizations**

		Yes	No
<b>1</b>	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in <b>Part VI</b> how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	<b>1</b>	
<b>2</b>	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	<b>2</b>	

**Section C. Type II Supporting Organizations**

		Yes	No
<b>1</b>	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	<b>1</b>	

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	<b>1</b>	
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).	<b>2</b>	
<b>3</b>	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's supported organizations played in this regard.	<b>3</b>	

**Section E. Type III Functionally-Integrated Supporting Organizations**

<b>1</b>	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
<b>a</b>	<input type="checkbox"/> The organization satisfied the Activities Test. Complete <b>line 2</b> below.			
<b>b</b>	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete <b>line 3</b> below.			
<b>c</b>	<input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a government entity (see instructions).			
<b>2</b>	Activities Test. Answer (a) and (b) below.			
<b>a</b>	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in <b>Part VI</b> identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	<b>2a</b>		
<b>b</b>	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	<b>2b</b>		
<b>3</b>	Parent of Supported Organizations. Answer (a) and (b) below.			
<b>a</b>	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in <b>Part VI</b> .	<b>3a</b>		
<b>b</b>	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in <b>Part VI</b> the role played by the organization in this regard.	<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e <b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	<b>Total annual distributions.</b> Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2014 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2014:			
a				
b				
c				
d				
e	From 2013 . . . . .			
f	<b>Total</b> of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2014 distributable amount			
i	Carryover from 2009 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2014 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2014 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7	<b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b				
c				
d	Excess from 2013 . . . . .			
e	Excess from 2014 . . . . .			

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**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

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

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

**Part IV Escrow and Custodial Arrangements.** Complete if the 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 XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.  Yes  No

**Part V Endowment Funds.** Complete if the 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 Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_ %
  - b Permanent endowment \_\_\_\_\_ %
  - c Temporarily restricted endowment \_\_\_\_\_ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) unrelated organizations   | 3a(i)  |    |
| (ii) related organizations  | 3a(ii) |    |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		94,081.	86,519	7,562.
c Leasehold improvements		1,021,535.	816,543	204,992.
d Equipment		188,772.	76,933	111,839.
e Other		73,259.	65,276	7,983.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				332,376.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, and Other (A-H).

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows numbered 1 through 9.

Part IX Other Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value. Rows numbered 1 through 9.

Part X Other Liabilities.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of liability, (b) Book value. Row 1 includes Federal income taxes. Rows 2-9 are blank.

2. Liability for uncertain tax positions. In Part XIII, 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 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total revenue reported as 3,065,119.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Total expenses reported as 2,811,692.

Part XIII Supplemental Information.

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, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

REVENUE RECLASSIFICATION
SPECIAL EDUCATION REIMBURSEMENT OF \$71,686 INCLUDED IN REVENUE FOR TAX
PURPOSES BUT RECLASSIFIED AS EXPENSE FOR FINANCIAL STATEMENT PURPOSES.

**Part XIII** Supplemental Information (continued)

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

**Schools**

OMB No. 1545-0047

**2014**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule E (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization  
**SIDE BY SIDE CHARTER SCHOOL, INC.**

Employer identification number  
**22-3208841**

**Part I**

	YES	NO
<b>1</b> 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? . . . . .	X	
<b>2</b> 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? . . . . .	X	
<b>3</b> 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. If you need more space, use Part II . . . . .	X	
SEE SUPPLEMENTAL PAGE		
<b>4</b> Does the organization maintain the following?		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	X	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	X	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	X	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .		
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
<b>5</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .		X
<b>b</b> Admissions policies? . . . . .		X
<b>c</b> Employment of faculty or administrative staff? . . . . .		X
<b>d</b> Scholarships or other financial assistance? . . . . .		X
<b>e</b> Educational policies? . . . . .		X
<b>f</b> Use of facilities? . . . . .		X
<b>g</b> Athletic programs? . . . . .		X
<b>h</b> Other extracurricular activities? . . . . .		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
<b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	X	
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . .		X
If you answered "Yes" to either line 6a or line 6b, explain on Part II.		
<b>7</b> 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," explain on Part II . . . . .	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ.

Schedule E (Form 990 or 990-EZ) (2014)

**Part II** **Supplemental Information.** Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information (see instructions).

SCHEDULE E

NEWSPAPER ADVERTISEMENT FOR ENROLLMENT



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		GALA	FALL FUNDRAISE	2.	(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	33,430.	21,288.	6,047.	60,765.
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	33,430.	21,288.	6,047.	60,765.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	11,688.	9,449.	4,668.	25,805.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				25,805.
	11	Net income summary. Subtract line 10 from line 3, column (d)				34,960.

**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		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	Yes _____ % No _____ %	Yes _____ % No _____ %	Yes _____ % No _____ %
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 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
- 13 Indicate the percentage of gaming activity conducted in:
 

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

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

- 15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

Director/officer       Employee       Independent contractor

- 17 Mandatory distributions:
  - a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
  - b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

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**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

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

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**2014**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

SIDE BY SIDE CHARTER SCHOOL, INC.

Employer identification number

22-3208841

**Part I Questions Regarding Compensation**

	Yes	No								
<p><b>1a</b> 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.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> First-class or charter travel</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Travel for companions</td> <td style="border: none;"><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td style="border: none;"><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Discretionary spending account</td> <td style="border: none;"><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<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)		
<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)									
<p><b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain . . . . .</p>	<b>1b</b>									
<p><b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a? . . . . .</p>	<b>2</b>									
<p><b>3</b> Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> Compensation committee</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Written employment contract</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Independent compensation consultant</td> <td style="border: none;"><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Form 990 of other organizations</td> <td style="border: none;"><input type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee				
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee									
<p><b>4</b> During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p><b>a</b> Receive a severance payment or change-of-control payment? . . . . .</p> <p><b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan? . . . . .</p> <p><b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement? . . . . .</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	<b>4a</b>									
	<b>4b</b>									
	<b>4c</b>									
<p><b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</b></p> <p><b>5</b> 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:</p> <p><b>a</b> The organization? . . . . .</p> <p><b>b</b> Any related organization? . . . . .</p> <p>If "Yes" to line 5a or 5b, describe in Part III.</p>	<b>5a</b>									
	<b>5b</b>									
<p><b>6</b> 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:</p> <p><b>a</b> The organization? . . . . .</p> <p><b>b</b> Any related organization? . . . . .</p> <p>If "Yes" to line 6a or 6b, describe in Part III.</p>	<b>6a</b>									
	<b>6b</b>									
<p><b>7</b> 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 . . . . .</p>	<b>7</b>									
<p><b>8</b> 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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III . . . . .</p>	<b>8</b>									
<p><b>9</b> If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? . . . . .</p>	<b>9</b>									

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

Schedule J (Form 990) 2014

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
MATT NITTOLY	155,677	0	0	0	0	155,677	0
1 DIRECTOR/BOARD MEMBER	0	0	0	0	0	0	0
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

**Part III Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O  
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2014

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

Name of the organization

SIDE BY SIDE CHARTER SCHOOL, INC.

Employer identification number

22-3208841

REVIEW OF 990

THE SCHOOL SENDS A DRAFT OF THE FORM 990 TO ALL BOARD MEMBERS FOR REVIEW  
AND APPROVAL PRIOR TO FILING.

DOCUMENTS

THE SCHOOL MAKES IT GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS  
AVAILABLE UPON REQUEST.

GOVERNING BODY AND MANAGEMENT

THE SCHOOL HIRES AN OUTSIDE ACCOUNTANT TO AID IN CERTAIN MANAGEMENT  
DUTIES WITH DIRECT SUPERVISION BY THE SCHOOL'S DIRECTOR.

THE MONTHLY BOARD OF DIRECTOR MEETINGS ARE DOCUMENTED IN MINUTES.

ATTACHMENT 1

FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	<u>(A) TOTAL REVENUE</u>	<u>(B) RELATED OR EXEMPT REVENUE</u>	<u>(C) UNRELATED BUSINESS REV.</u>	<u>(D) EXCLUDED REVENUE</u>
INTEREST INCOME	694.			694.
TOTALS	<u>694.</u>			<u>694.</u>

Name of the organization

SIDE BY SIDE CHARTER SCHOOL, INC.

Employer identification number

22-3208841

ATTACHMENT 2FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS INCOME</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
VARIOUS FUNDRAISING EVENTS	60,765.	25,805.	34,960.
TOTALS	<u>60,765.</u>	<u>25,805.</u>	<u>34,960.</u>

ATTACHMENT 3FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
PREPAID EXP./OTHER CURR.ASSETS	28,507.
DEPOSITS	190,500.
TOTALS	<u>219,007.</u>

ATTACHMENT 4FORM 990, PART X - DEFERRED REVENUE

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>
DEFERRED REVENUE	190,833.
TOTALS	<u>190,833.</u>













Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus. %	179 exp. reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Me-thod	Conv.	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
SERVER - BACKUP	06/12/2012	4,696.	100.000			4,696.	1,956.	2,895.	SL		5.000				939.
4 SMARTBOARD COMPU	06/14/2012	2,981.	100.000			2,981.	1,242.	1,838.	SL		5.000				596.
24 LAPTOPS	06/18/2012	22,296.	100.000			22,296.	8,918.		SL		5.000				4,459.*
24 LAPTOPS	06/20/2012	22,296.	100.000			22,296.	8,918.	13,377.	SL		5.000				4,459.
2 LAPTOPS	06/20/2012	1,859.	100.000			1,859.	744.	1,116.	SL		5.000				372.
RISERS - GYM	06/25/2013	5,725.	100.000			5,725.	818.	1,636.	SL		7.000				818.
TV & WALL MOUNT	01/31/2013	475.	100.000			475.	135.	230.	SL		5.000				95.
VIDEO SECURITY SYS	03/29/2013	3,060.	100.000			3,060.	765.	1,377.	SL		5.000				612.
SECUR SYS. STATION	05/14/2013	1,600.	100.000			1,600.	373.	693.	SL		5.000				3
8 THERMOSTATS	06/14/2013	3,933.	100.000			3,933.	853.	1,640.	SL		5.000				78.
COMPUTER SWITCH	06/05/2013	2,077.	100.000			2,077.	450.	865.	SL		5.000				415.
ROOM DIVIDERS	05/20/2014	4,002.	100.000			4,002.	48.	620.	SL		7.000				572.
1 SMART BOARD	05/29/2014	3,198.	100.000			3,198.	53.	693.	SL		5.000				640.
24 DESKTOP COMP	03/26/2014	15,415.	100.000			15,415.	771.	3,854.	SL		5.000				3,083.
18 COMPUTERS	06/25/2014	13,552.	100.000			13,552.		2,710.	SL		5.000				2,710.
DELL RACK MOUNT	07/01/2013	1,139.	100.000			1,139.	228.	456.	SL		5.000				228.
SERVING CART	09/13/2013	5,883.	100.000			5,883.	981.	2,158.	SL		5.000				1,177.
WATER HEATER	08/07/2014	3,200.	100.000			3,200.		196.	SL		15.000				196.
LAMINATOR W/FANS	12/11/2014	1,463.	100.000			1,463.		122.	SL		7.000				122.
Less: Retired Assets															
<b>Subtotals</b>															

Listed Property

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
Less: Retired Assets							
<b>Subtotals</b>							
<b>TOTALS</b>							

AMORTIZATION

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

\*Assets Retired



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

File a separate application for each return.  
Information about Form 8868 and its instructions is at [www.irs.gov/form8868](http://www.irs.gov/form8868).

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box  X
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on *e-file for Charities & Nonprofits*.

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

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

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

Enter filer's identifying number, see instructions

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions.  SIDE BY SIDE CHARTER SCHOOL, INC.	Employer identification number (EIN) or  22-3208841
	Number, street, and room or suite no. If a P.O. box, see instructions.  10 CHESTNUT STREET	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.  NORWALK, CT 06854	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

- The books are in the care of **MATTHEW NITTOLY, 10 CHESTNUT STREET NORWALK, CT 06854**

Telephone No. **203 857-0306**

FAX No.

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

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **02/15, 2016**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

calendar year 20\_\_ or

tax year beginning **07/01, 2014**, and ending **06/30, 2015**.

2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a \$	0
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b \$	0
c <b>Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c \$	0

**Caution.** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

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