

APPENDIX A: 2018-19 CHARTER SCHOOL ANNUAL REPORT

PART 1: SCHOOL INFORMATION AND EXECUTIVE SUMMARY	
Name of Charter School:	Year School Opened:
Side By Side Charter School	1997
Street Address:	City/Zip Code:
10 Chestnut Street	South Norwalk, CT 06854
School Director:	School Director Contact Information:
Matthew Nittoly	mnittoly@sbscharter.org /203-857-0306
Grades Authorized to Serve in 2019-20:	Charter Term:
PK-8	2017-2022
<p>1. School Performance Best Practices: In 250 words or less, summarize a successful school model resulting in strong student outcomes and a positive school climate during the 2018-19 school year. Describe the strategy and its impact on the school referencing quantitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.</p> <p>Side by Side Charter School is a true community school where students, families, teachers, and staff work together, side by side, to help develop young people, curious, resilient, and enthusiastic 21st century learners. Using a whole child approach, our engagement with our students and their families is rooted in both constructivist pedagogy and social justice principles that prepare our students to participate ethically in a pluralistic, democratic society. As children move through our “1-class-per-grade” program, they participate in a curriculum that is shaped by and shapes the community in which they live and learn. Embedded in this “it takes a village” approach is the belief that one of our roles is to ensure that the unique needs of all of our individual students are met. 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 expected.</p> <p>In many ways, the 2018-19 school year was a living testament to these ideals and principles.</p> <p>Side by Side outperformed our host district on 3 out of 4 indicators on the ELA and Math Smarter Balanced Assessments—a trend we have consistently experienced year after year. When looking at percent proficient in grades 3-8 on the 2019 SBAC, 52% scored proficient in ELA at SBS vs 48% for Norwalk and 51% proficient in Math at SBS vs. 41% in Norwalk. When looking at growth targets met, Side By Side achieved 64% growth in ELA compared to 60% for Norwalk. And perhaps our most significant statistic to share regarding student achievement in 2019, an astounding 76% of our students met growth in Math vs. 61 in Norwalk.</p> <p>Some of the highlights for our teaching and learning community from the 2019 school year include:</p> <ul style="list-style-type: none"> • Opening of the new William O. Murphy Upper School at Side by Side by Side Charter School. • Year 2 implementation of a National Endowment for the Arts Grant in partnership with the Aldrich Museum of Contemporary Art • Inaugural year of Side by Side NAEYC accredited preK program • Year 4 of our academic and enrichment infused after-school program provided in partnership with the Carver Foundation of Norwalk, which provides tutoring and high quality activities such as robotics, engineering, poetry slam, etc. to our middle schoolers after school. 	

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.

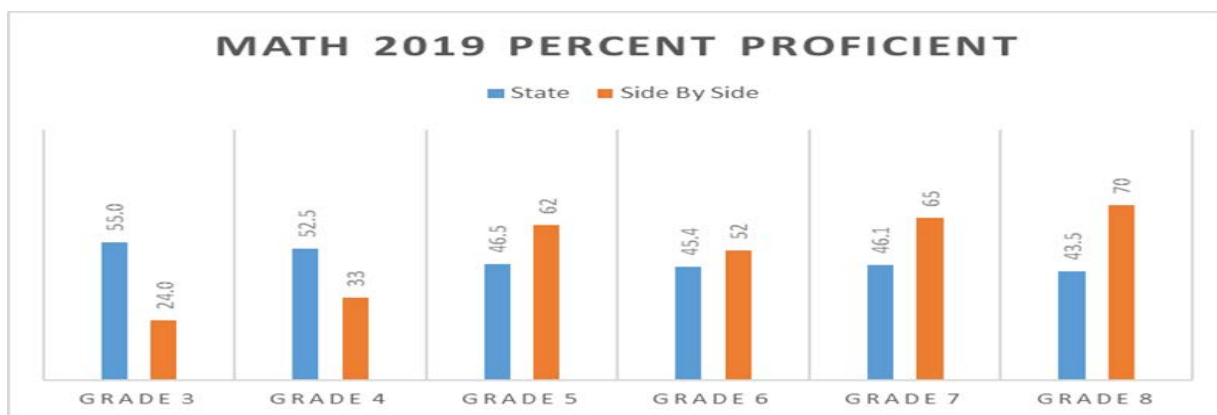
We offer parents the freedom to choose a public school that is safe, and affords the highest quality education in a racially and socio-economically integrated setting. Our school attracts both urban and suburban families.

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 SBA.

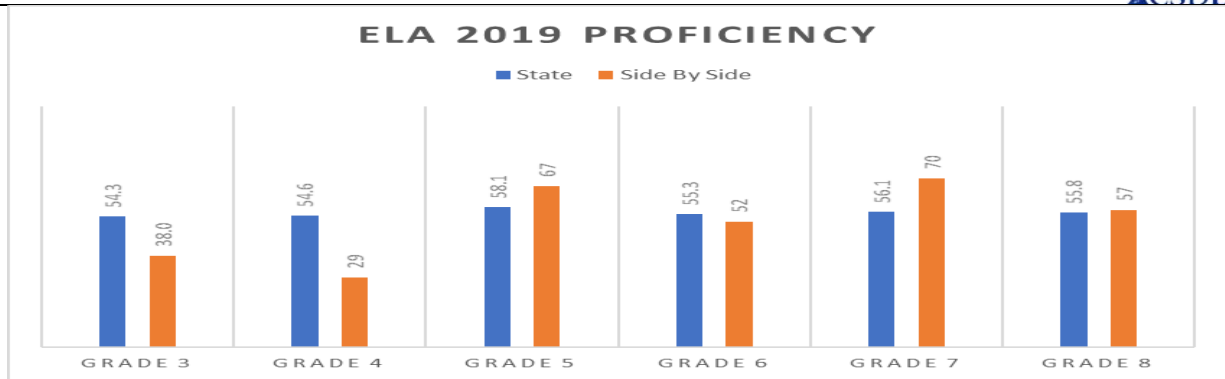
Evidence of Progress toward Goal:

The Smarter Balanced assessments are one way Side By Side measures student progress toward our goal of college and career readiness. Year after year our performance data indicates that the longer a child attends Side By Side, the closer they are to meeting state proficiency levels. Additionally, in Mathematic, by grades 5-8, students outperform the state mean proficiency level by anywhere from 6.5% to 26.5%. While this is a widely ranging performance discrepancy, what is consistent is that our middle-school students outperform state averages year after year.



While our literacy scores are not as high, we also see an upward trend in proficiency levels as students enter the middle grades. As we focus on early literacy as a school wide improvement target, we look forward to increased base line scores for our 3rd graders taking the Smarter Balanced assessments for the first time in grade 3.

*Source: CSDE analysis based on district submitted and certified data.

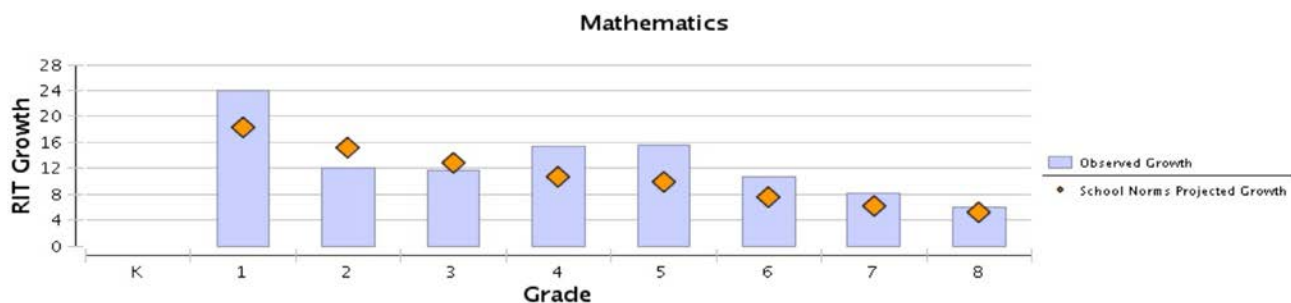


Lastly, it is also important to gauge our students' college and career readiness in relation to both state and host district's overall performance levels. It is our sincere belief that Side by Side offers something special in its educational program that incessantly works to nurture the whole child during each student's tenure here. This approach pays off, as we outperform both our host district and the state in 3 out of 4 SPI categories (as indicated by the green and yellow highlighting), and only the state outperforms us in relation to ELA proficiency levels. We are excited as we wait in anticipation for these early literacy scores to improve due to the current implementation of early reading initiatives.

	State Achievement			Side by Side Achievement			Norwalk Achievement		
	2016-2017	2017-2018	2018-2019	2016-2017	2017-2018	2018-2019	2016-2017	2017-2018	2018-2019
ELA	54.2	55.3	55.7	56.3	48	51.5	48.4	48.3	48.2
Math	45.6	46.7	48.1	57.8	53.5	50.8	39.3	41	40.6
	State Growth			Side By Side Growth			Norwalk Growth		
ELA	55.4	60.7	55.0	57.9	62.7	64.1	58.5	58.8	60.4
Math	61.7	61.4	62.54	76.9	69.0	76.2	64.6	60.8	60.9

Goal Statement 2: Side by Side K-8 students will evidence success by demonstrating annual growth toward mastery of CCSS in math and reading. Students in grades K-8 will evidence that success by 80% of students achieving individual math and reading targets as evidenced by end of year NWEA MAP RIT scores.

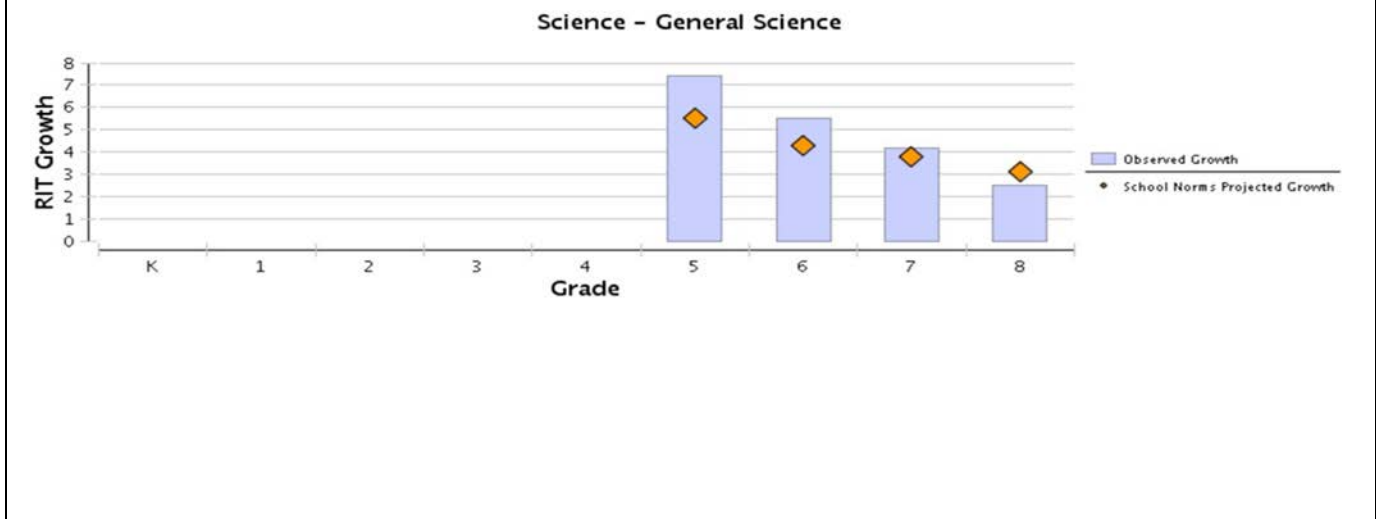
Evidence of Progress toward Goal: For several years, with support from the Peter and Lucia Buck Foundation, Side by Side has been using NWEA MAP to provide actionable, benchmark data in an effort to intervene on students' learning challenges in real times. We feel the adoption of this assessment has paid off. As you can see in the graphs below, in Mathematics, students met or exceeded growth targets in all grades but 2nd grade, and in reading, targets were achieved in all grades with grades 1, 4 and 5 surpassing expected growth.





Goal statement 3: By engaging our students in a challenging and relevant curriculum of the highest standard that will reflect and enhance their diversity and build character and responsibility through a commitment to community and social justice, 80% of students in grades 5-8 will meet expected growth targets as measured by NWEA MAP Growth Science Assessment.

Evidence of Progress toward Goal: Over the last several years, Side By Side has been working hard to transition to the Next Generation Science Standards. To begin, we adopted the Activate Learning’s Active Science in the elementary grades, and IQWST (Investigating and Questioning our World through Science and Technology) science curriculum as a way to help teachers and students maneuver these complex and challenging new standards. Besides professional development from the curriculum designers, our assistant director and middle school math and science teachers attended a year-long professional development series at CES entitled “Making to Learn: Developing an Entrepreneurial Mindset,” which focused on helping teachers develop Next Generation Science aligned learning activities and units that also incorporated the learning behaviors and ethical stances we would like to see in 21st century learners. In 2018-2019, we began launching these units as a supplement to our formal science curriculum, and the culminating 8th great unit was a huge success. While studying plate tectonics and the geopolitical, historical and economic location of Haiti at the time of the catastrophic earthquake, students talked to a survivor, did research had a guest architect and ultimately designed earthquake resistant structures which they tests with their parents on our first annual middle school STAM night. As evidenced in the graph that follows, we believe our novel approach to NEXT Generation Science implementation has lead our students to not only excel in achieving grade level proficiency, but also has fostered a love of STEAM based learning and lifelong practice.





3. **Student Achievement:** Data summarizing school performance and academic achievement from the last three years is provided below. Please review data evidencing student growth and progress toward closing achievement gaps.

Performance Metric	*2015-16:	*2016-17:	*2017-18:
ELA Performance Index – All Students	69.9%	69.2%	67.7%
ELA Performance Index – High Needs Students	66.8%	65.1%	65.4%
Math Performance Index – All Students	65.9%	69.3%	67.3%
Math Performance Index – High Needs Students	63.9%	66.5%	65.5%
Science Performance Index – All Students	52.9%	51.9%	N/A
Science Performance Index – High Needs Students	51.9%	48.2%	N/A
ELA Avg. Percentage of Growth Target Achieved – All Students	60.3%	57.9%	62.7%
ELA Avg. Percentage of Growth Target Achieved – High Needs Students	59.0%	59.2%	61.1%
Math Avg. Percentage of Growth Target Achieved – All Students	75.4%	76.9%	69.0%
Math Avg. Percentage of Growth Target Achieved – High Needs Students	71.3%	78.4%	69.3%
Average daily attendance rate:	96.3%	95.9%	95.9%
Chronic absenteeism rate:	4.2%	7.2%	7.7%
Overall suspension rate: (% of students with 1+ suspension/ expulsion)	4.4%	2.6%	2.6%
Number of in-school suspensions:	9	6	*
Number of out-of-school suspensions:	7	0	*
Number of expulsions:	0	0	0
Four Year Adjusted 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
Accountability Index charter school:	75.9%	77.2%	73.5%
Accountability Index state:	73.1%	73.2%	74.9%

4. Legal compliance Best Practices: In 250 words or less, summarize methods illustrating that the school is acting in compliance with applicable laws and regulations (e.g. support for students with disabilities, English learners, employee and student rights). Describe the areas of operation including policies and procedures that ensure compliance with applicable laws and regulations. Include quantitative and qualitative information associated with compliance. Provide evidence of collaboration with local school districts in this area, as appropriate.

During Side by Side’s 20 years as public charter school in CT we have consistently been granted the maximum 5 year renewal from the CT State Board of Education (most recently for 2017-2022). This recognition of our success is the result of both student achievement and our record of consistent and impeccable legal compliance.

Side by Side retains the legal counsel of Shipman & Goodwin, LLP and subscribes to their “Model Charter School Policies” program. Our attorneys and the Model Policies program acts as a direct consultation to the Side by Side Board of Directors.

During our 20 years in CT, the Administration of Side by Side has developed a strong relationship with representatives from the CT State Department of Education. We are in consistent communication regarding all updated and new legal mandates, and requirements to consistently ensure maximum compliance

PART 3: STEWARDSHIP, GOVERNANCE, AND MANAGEMENT

5. Financial Documents: 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, (1) shall submit FY 2017-18 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 2018-19 budget. (4) Provide a FY 2019-20 board-approved budget.

6. Financial Condition: Provide the following financial data for FY 2018-19

Total margin (net income/total revenue):	38.04%
Debt to asset ratio (total liabilities/total assets):	4.91%
Debt service coverage ratio (net income+depreciation+interest expense)/ (principal+interest payments):	162%
Current asset ratio (current assets/current liabilities):	17.24%
Days of (unrestricted cash/((total expenditures-depreciation)/365)):	95.68%
Cash flow (change in cash balance):	\$92,853

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.

Name:	Occupation:	Board Role/Term:	Mailing/Email:	Background Check:
Jennifer Healy	Senior Counsel, Namely, Inc.	Parent/2-year	25 Glendenning St, Norwalk CT 0651 jennifermcdonnellhealy@gmail.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kim Mendola	Lawyer	Community/2-year	26 Homer Street, Norwalk CT 06851 mendolak@yahoo.com	<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
Sally Davids	Teacher/Founder, 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
Kimberly Grimm	Weston Woods/ Scholastic	Parent Member	133 Fillow Street, Norwalk CT 06854 kgrimm@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kristie Guevremont	Teacher, Side by Side Charter School	Teacher/2-year	10 Chestnut Street, Norwalk CT 06854 kguevremont@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 Anne.dichele@quinnipiac.edu	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Nell Conroy	Teacher, Side by Side Charter School	Teacher/2-year	10 Chestnut Street, Norwalk CT 06854 nconroy@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Larry Cafero	Attorney; Cafero Law	Community/2-year	10 Byington Place, Norwalk CT 06850 lcafero@caferolaw.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Adam Norris	Analyst Global Business System (M&A) Stanley Black & Decker	Community/2-year	24 Scribner Ave, Norwalk CT 06854 anorris@sbscharter.org	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Jessica Garnett	Project Manager-Tech Industry	Parent/2-year	17 Lakewood Dr, Norwalk CT 06851 jgarnett@aramedstrategies.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Stephen Stone	Production Manager, Dooney and Bourke	Parent/2-year	15 Lorena Street, Norwalk CT stephen@dooney.com	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Josh Dichele	Dichele Group Internet Marketing	Community/2-year	161 Oliver Road, New Haven CT 06515 jdichele@gmail.com	<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@firstcountybank.com	<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:
1.3. Participation Rates	School did not meet the 2016-17 minimum test-taking threshold of the 95% participation rate standard for High Needs Students in Science.	Side by Side has attained 100% participation on ALL required standardized tests in 2018 and again in 2019
2.2. Financial Reporting and Compliance	The 2017 State Appointed Renewal Team indicated that Side by Side must draft and adopt an Accounting Procedures and Policies Manual (APPM).	Side by Side administration, Board of Directors and finance committee are continuing to fine-tune this living-draft AAPM policy document. Both recommendations from CSDE and other charter programs are being formatted to best fit our infrastructure. The manual is scheduled for final approval by the Side by Side Board during the 2019-20 academic year
2.4. Governance and Management	January 4, 2017, Charter Renewal Report indicated pending action required.	The recommended action regarding “payroll policies and procedures” has been addressed and updated. The policy now calls for the executive Director to review payroll before its bi-monthly submission.

9. **Stewardship, Governance, and Management Best Practices:** In 250 words or less, summarize processes established in the areas of **stewardship, governance, and management** (e.g., financial management, reporting compliance, sustaining financial viability, and school operations), to ensure the school is financially viable and organizationally healthy and strong. Describe the strategy and its impact on the school referencing quantitative and qualitative 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. A portion of these reserves have most recently been used to help supplement some of the costs associated with the construction of the William O. Murphy Upper School at Side by Side which opened in Fall 2018. Since our inception, Side by Side has operated without carrying any significant financial debt.

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 2018-19 student demographic and enrollment information.

Grades Served:	PK thru 8	Student Enrollment:	236
% Free/Reduced-Price Lunch:	59%	% Black:	28%
% Special Education:	11%	% Hispanic:	50%
% Limited English Proficiency:	9%	% Caucasian:	13%

2018-19 Enrollment by Grade Level:

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

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.

In 2018, we had 15 siblings applying to SBS and 172 public applicants. The 15 siblings were placed in preschool, kindergarten and fourth grades; and 23 students from the public lottery were placed in preschool; and kindergarten through fifth grades.

Of our 236 students, 32 students represented the towns of Bridgeport, Milford, Stamford, Stratford and Westport. Our recruitment efforts remain the same as each year—public announcements in local papers, posters throughout the local and surrounding communities; and by word of mouth.

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

2018-19 Waitlist:	2019-20 Waitlist:
148	118

13. Student Population Best Practice: In 250 words or less, summarize systems used in the area of student population (e.g., family and community engagement, recruitment processes, retention strategies), to ensure the school promotes equity by effectively attracting, enrolling and retaining students particularly among targeted populations. Include a brief narrative on the school’s unique model and describe the strategy and its impact on the school referencing quantitative and qualitative data. Provide evidence of collaboration with local school districts in this area, as appropriate.

We believe partnering with families has been an important factor in the consistent student growth we saw, particularly among our minority students and students qualifying for free/reduced meals.

Our NAEYC-accredited preschool serves 38 children. Our PAT-model bilingual early learning group served 19 children and parents, with a Birth to Three provider attending.

Addressing children at risk for chronic absenteeism, we created school-wide incentives and individualized outreach protocol.

Early morning /after school care is offered school-wide. Early Room serves approximately 45 students. Extended Day serves approximately 25 children, grades PK-5. Our partnering afterschool provider, The Carver Center, serves approximately 60 children grades 6-8. Our partnerships with Horizons, Norwalk ELLI, Saturday Academy, and Maritime Aquarium provided vacation childcare and student enrichment to 57 students. Positive youth development is provided through social work and community partnerships (Courage to Speak, DARE, etc.)



Through CT Foodbank and Al's Angels, 32 children and 60 families received food supplies. 115 children received backpacks/school supplies through donation from First County Bank.

Norwalk and Bridgeport Public Schools collaboratively provided special education for 11% of our students. NPS provided transportation for approximately 160 Norwalk students and breakfast/lunch.

Side by Side continued its partnership with The Aldrich Museum of Contemporary Art through the Common Ground artist-residency program. Here, students and teacher participants address current issues embedded in contemporary works of art. Students participated in an interdisciplinary project as they designed concept-based artwork alongside an accomplished artist modeling and teaching the importance of planning, perseverance and risk taking in creative decision-making processes.

APPENDIX B: 2020-22 TWO YEAR 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 school submitted 2020-21 and enrollment request 2021-22 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
2017-18	38	22	23	22	23	18	24	21	24	20					235
2018-19	38	22	22	23	21	24	21	22	20	23					236
2019-20	38	22	22	22	23	23	23	21	22	20					236
School Year:	2020-2022 Two Year Enrollment Requests:														
	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
2020-21	38	22	22	22	22	23	23	23	21	22					236
2021-22	38	22	22	22	22	22	23	23	23	21					236
2. Based on the requests 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(s), by school year, including a synopsis of all relevant assumptions.															
<p>Enrollment for 2019-20 school year will be based on students of the current school year returning and being promoted to the next grade level. If vacancies occur, we work with families to fill spots with siblings and then onto the public lottery wait list, which is held in April.</p>															
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).															
<p>Our class sizes remain at approximately 22-23 students with one teacher and one assistant throughout grades K-8, in accordance with the mission of our charter.</p> <p>We will continue to implement Positive Youth Development programs throughout all grades. Our PYD Programs include social and emotional learning, problem solving, conflict resolution, grief and loss support, prevention skills activities, etc. Depending on the focus, these programs are provided both within and outside of the classrooms through our teachers, social worker and MSW intern working in collaboration.</p> <p>Our younger grades use a program called The Zones of Regulation, which is embedded into the structure of the classroom and tied into the curriculum. Our middle school students attend advisory groups with community service projects twice per week. We plan to build on a program that was attended last year by 32 of our middle school students at the Carver afterschool program. Here, our social worker and intern collaborated with Barry Halpin of the PeaceWorks program, and two full trimesters of weekly Conflict Resolution and Peer Mediation were provided to 32 upper school students through our Carver Afterschool Program. For the upcoming year, our social work and counseling team will aim to teach those skills to all the</p>															

middle school students, highlighting those who attended the program to be peer leaders in modeling these skills throughout the community. Our partnership with The Carver Center provides the afterschool program for our middle schoolers, targeting the developmental, social/emotional, and academic needs of our adolescents. This also meets the needs of our families in providing after school care that is age appropriate for "tweens" who are developmentally more independent yet still in need of structure, supervision, socialization, academic support, and recreation during these afternoon hours.

Our social-emotional learning initiative consists of our partnering with United Behavioral Solutions as we develop a school-wide behavioral support system with ongoing professional development to help teachers set up social/emotional learning systems and attend to the individual behavioral needs of students who have experienced trauma and mental health issues.

In continuity with our several years of working with practicing artists, during the summer following the 2018-2019 school year, we planned, and then implemented in the fall of 2019, our first artist in residency program which focused exclusively on social/emotional learning.

Our Student School Planning Team (SSPT), led by two staff advisors, conducts surveys about student needs and interests, organize school-wide events, all-school meetings, spirit week, daily news announcements, and community service projects, i.e. raising money for the local food bank, Norwalk Open Arms Shelter, and PAWS. Our middle school students provide community service to the entire school, and they help with reading to our Pre-K through third grade students and mentor younger students with planned activities assisted by the FRC team and teachers.

RISE (Respect, Independence, Social Justice, and Empathy) is our school-wide character building and safe climate program. RISE Lessons and activities are facilitated through the Social Worker and classroom teachers for grades Pre-K to 8. As previously mentioned, grades 6-8 participate in biweekly Advisory Groups. The curriculum is organized in collaboration among the social worker, health teacher, administration, teachers, and assistants. The groups address goal setting, career interests, character building, bullying prevention, and community building.

We continue our 5-year tradition of our school-wide talent show, with the planning committee led by the Social Worker, with input from specials and classroom teachers, FRC Coordinator and parents. About ¼ of our entire students participated in this past year's show.

To support our Upper School students in their upcoming transition to high school, we planned evening family information sessions in which representatives from a variety of public and private local high schools present to families. Throughout all grades, we will continue to provide parent workshops on supporting children's academics, navigating homework and lesson websites, understanding standardized testing results and preparing for the tests, etc. We additionally plan to continue our community building tradition of International Night. In partnership with the Courage to Speak Foundation, we will continue to participate in their city-wide family event with all of our 5th and 7th grade students publicly presenting their artwork and essays and several of them speaking at the podium. Our DARE and Courage to Speak programs served 44 of our students and their families last year.

Our Social Worker and MSW intern conduct groups addressing family hardships, grief/loss, social, emotional, and learning challenges, and to promote conflict resolution and effective communication. They provide individual and family counseling, parent support, referrals, as well as classroom workshops and focus groups to promote healthy choices, and refusal skills. Our social worker focuses on school attendance patterns and academic achievement, with data measured in collaboration with teachers. We have a school-wide attendance committee to address patterns of chronic absenteeism, and our staff attends CSDE-endorsed trainings to promote attendance.

Our School Resource Officer, Christopher Holms, has been an integral part of our school community. He runs the D.A.R.E. Program, the CADETS program for older middle school students, and works closely with the School Social Worker and FRC Coordinator to identify youth at risk or in crisis and plan for prevention and intervention. Officer Holms is a valuable liaison to the Juvenile Review Board. Our Social Worker collaborates with Norwalk Youth Services, an invaluable resource, providing free services to children ages 11 and older who reside in Norwalk, which include mental health counseling, family support, case management, and safe, age-appropriate channels for healthy peer experiences among young adolescents. Within our collaborative agencies, a number of our families have benefited from Systems of Care through which they received wrap-around case management services and support for the needs of the entire family.

In support of our families, our upcoming plans include continuing to offer ESL classes in partnership with St. Joseph's Church and/or Stamford Adult Education, and to offer Courageous Parenting 101 to all Side by Side families through our partnership with The Courage to Speak Foundation.

Our beautiful new facility, the William O. Murphy Upper School, was fully utilized, and highly appreciated by our students and staff this past year, and we are proud and grateful to continue to offer this motivating and conducive learning environment for the present and future of our Middle School.

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:

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

Performance Standards:

Performance Indicators:

1. School Performance	<ol style="list-style-type: none"> 1.1. Academic Achievement <ol style="list-style-type: none"> 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 <ol style="list-style-type: none"> a. ELA Academic Growth – All Students b. ELA Academic Growth – High Needs Students c. Math Academic Growth – All Students d. Math Academic Growth – High Needs Students e. Progress toward English Language Proficiency – Literacy f. Progress toward English Language Proficiency - Oral 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. On-track to High School Graduation 1.8. 4-year Adjusted Cohort Graduation 1.9. 6-year Adjusted Cohort Graduation 1.10. Postsecondary Entrance Rate (All Students) 1.11. Physical Fitness 1.12. Arts Access
2. Stewardship, Governance, and Management	<ol style="list-style-type: none"> 2.1. Financial Management 2.2. Financial Reporting 2.3. Financial Viability 2.4. Governance and Management 2.5. Facility
3. Student Population	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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. § 10-6600, **Side By Side Charter School** 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. § 10-6600, 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.
10. **Side By Side Charter School** does not operate any school location outside the scope of its approved charter or subsequent State Board of Education approval.

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:

Lawrence F. Cafaro, Jr.

Date:

10/17/19

Side by Side Charter School
Profit & Loss Budget v Actual
 July 2018 through June 2019

	FY 19		Variance
	Actual	Budget	Fav/(unfav)
Income			
4000 · INCOME	5,276,426	3,176,106	2,100,320
Total Income	5,276,426	3,176,106	2,100,320
Expense			
6111A · Admin/supervisory salaries	291,978	291,980	2
6111B · Teachers	1,064,041	1,056,743	(7,298)
6112A · Teaching assistants	227,575	247,702	20,127
6119 · Other salaries	187,735	209,663	21,928
6200 · Employee Benefits	372,538	411,029	38,491
6321 · Tutors	30,667	29,850	(817)
6322 · Professional Development-Staff	14,558	11,000	(3,558)
6323 · Pupil Services	400,507	427,265	26,758
6323G · Extra-curricular	3,459	6,100	2,641
6324 · Field trips	14,522	17,000	2,478
6325 · Parent Activities	-	500	500
6330 · Professional Fees	89,626	101,447	11,822
6440 · Site costs	216,307	216,968	661
6530 · Telephone/communications	11,280	12,828	1,548
6531 · Printing and Reproduction	12,440	13,439	999
6590 · Other purchased services	92,113	88,696	(3,417)
6610 · Classroom Equipment	3,081	1,584	(1,497)
6611 · Instruct supplies-consumable	14,423	10,512	(3,911)
6612 · Administrative supplies	32,785	27,626	(5,159)
6615 · Dues & Memberships	3,833	4,791	958
6616 · Donations	35		(35)
6700 · Depreciation/amortization	105,000	105,000	-
6750 · Construction Expense - non-cap	21,715		(21,715)
6890 · Misc expenses	38,781	23,451	(15,330)
6900 · Purchase Discounts	(2,494)	(4,788)	(2,294)
7000 · Fundraising Expense - School	14,149	26,100	11,951
Total Expense	3,260,653	3,336,486	75,833
Net Ordinary Income	2,015,773	(160,380)	2,176,153
Other Income/(Expense)			
9010 · Interest Income	1,811	1,680	131
9030 · Other Income	2,775	-	2,775
9045 · Interest Expense	(13,306)	-	13,306
Net Other Income/(Expense)	(8,720)	1,680	(10,400)
Net Income	2,007,053	(158,700)	2,165,753

**Side by Side Charter School
Profit & Loss - FY 20 Budget**

Approved by Board 05/28/19

	FY 20 Budget
Income	
4000 · INCOME	3,147,695
Total Income	<u>3,147,695</u>
Expense	
6111A · Admin/supervisory salaries	301,718
6111B · Teachers	1,018,378
6112A · Teaching assistants	251,589
6119 · Other salaries	213,891
6200 · Employee Benefits	385,816
6321 · Tutors	29,850
6322 · Professional Development-Staff	18,000
6323 · Pupil Services	437,030
6323G · Extra-curricular	6,100
6324 · Field trips	20,000
6325 · Parent Activities	500
6330 · Professional Fees	101,698
6440 · Site costs	223,762
6530 · Telephone/communications	12,778
6531 · Printing and Reproduction	13,439
6590 · Other purchased services	93,300
6610 · Classroom Equipment	1,389
6611 · Instruct supplies-consumable	18,329
6612 · Administrative supplies	30,514
6615 · Dues & Memberships	4,791
6700 · Depreciation/amortization	110,000
6890 · Misc expenses	23,639
6900 · Purchase Discounts	(4,900)
7000 · Fundraising Expense - School	15,600
Total Expense	<u>3,327,211</u>
Net Ordinary Income	(179,516)
Other Income/Expense	
9010 · Interest Income	1,560
Total Other Income	<u>1,560</u>
Net Income	<u><u>(177,956)</u></u>

Financial Statements

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

Years Ended June 30, 2018 and 2017

SIDE BY SIDE CHARTER SCHOOL, INC.

Years Ended June 30, 2018 and 2017

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CPAs AND ADVISORS

(203) 929-3535 | (203) 929-5470 fax | dhls.com

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, 2018, 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.

Dworken, Hillman, LaMorte & Sterczala, P.C.
Four Corporate Drive, Suite 488 | Shelton, CT 06484



WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

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, 2018, 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 2017 combined financial statements, and we expressed an unmodified audit opinion on those audited combined financial statements in our report dated December 27, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017 is consistent, in all material respects, with the audited combined 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 19, 2018 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.

DHL & S, P.C.

Shelton, Connecticut
December 19, 2018

SIDE BY SIDE CHARTER SCHOOL, INC.

COMBINED BALANCE SHEETS

	June 30,			2017
	2018	Account		
	Governmental fund type	group	Total (Memorandum only)	
	General	General fixed assets		
Assets				
Current assets:				
Cash and cash equivalents	\$ 1,234,329		\$ 1,234,329	\$ 1,607,830
Other current assets	47,983		47,983	43,869
Total current assets	1,282,312		1,282,312	1,651,699
Fixed assets:				
Furniture and fixtures		\$ 146,780	146,780	152,938
Computers		215,256	215,256	251,121
Leasehold improvements		1,009,768	1,009,768	1,515,669
Construction in progress		3,762,933	3,762,933	370,141
		5,134,737	5,134,737	2,289,869
Accumulated depreciation		(880,743)	(880,743)	(1,262,646)
Total fixed assets		4,253,994	4,253,994	1,027,223
Total Assets	\$ 1,282,312	\$ 4,253,994	\$ 5,536,306	\$ 2,678,922
Liabilities and Fund Balance				
Current liabilities:				
Accounts payable and accrued expenses	\$ 550,312		\$ 550,312	\$ 318,061
Deferred revenue	136,203		136,203	55,674
Total current liabilities	686,515		686,515	373,735
Construction loan payable, bank		990,067	990,067	345,433
Total liabilities	686,515	990,067	1,676,582	719,168
Commitments (Note 4)				
Fund balance:				
Investment in general fixed assets		\$ 3,263,927	3,263,927	1,027,223
Board designated	400,000		400,000	400,000
Unrestricted	195,797		195,797	532,531
Total fund balance	595,797	3,263,927	3,859,724	1,959,754
Total Liabilities and Fund Balance	\$ 1,282,312	\$ 4,253,994	\$ 5,536,306	\$ 2,678,922

SIDE BY SIDE CHARTER SCHOOL, INC.

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

	June 30,		2017
	2018		
	Governmental fund type		Summarized Total
	General	Total (Memorandum only)	(Memorandum only)
Revenues:			
Local sources:			
Private donations	\$ 11,841	\$ 11,841	\$ 6,750
In-kind donations	143,146	143,146	181,549
Program fees and other	70,819	70,819	87,404
	<u>225,806</u>	<u>225,806</u>	<u>275,703</u>
State sources, unrestricted	2,734,150	2,734,150	2,699,000
State sources, restricted	2,003,029	2,003,029	-
Federal sources, unrestricted	79,862	79,862	63,328
Total revenues	<u>5,042,847</u>	<u>5,042,847</u>	<u>3,038,031</u>
Expenditures:			
Instruction services:			
Classroom	1,112,123	1,112,123	1,121,534
Other instructional programs	162,592	162,592	157,595
Early room and extended day	29,588	29,588	31,355
	<u>1,304,303</u>	<u>1,304,303</u>	<u>1,310,484</u>
Support services:			
Student	347,434	347,434	384,489
Instructional staff	9,700	9,700	4,396
Business	241,339	241,339	235,508
School administration	311,646	311,646	323,004
Central	329,826	329,826	315,392
Operation and maintenance of plant	403,691	403,691	419,464
Loss on disposal of assets	134,775	134,775	-
Other	60,163	60,163	58,451
	<u>1,838,574</u>	<u>1,838,574</u>	<u>1,740,704</u>
Total expenditures	<u>3,142,877</u>	<u>3,142,877</u>	<u>3,051,188</u>
Excess (deficiency) of revenues over expenditures	1,899,970	1,899,970	(13,157)
Other financing sources (uses):			
Operating transfers in	1,086,513	1,086,513	120,615
Operating transfers out	(3,323,217)	(3,323,217)	(370,141)
Deficiency of revenue and other sources over expenditures and other uses	(336,734)	(336,734)	(262,683)
Fund balance, beginning	932,531	932,531	1,195,214
Fund balance, ending	<u>\$ 595,797</u>	<u>\$ 595,797</u>	<u>\$ 932,531</u>

SIDE BY SIDE CHARTER SCHOOL, INC.

COMBINED STATEMENTS OF CASH FLOWS

	Year Ended June 30,	
	2018	2017
Cash flows from operating activities:		
Deficiency of revenues and other sources over expenditures and other uses	\$ (336,734)	\$ (262,683)
Adjustments to reconcile deficiency of revenues and other sources over expenditures and other uses to net cash provided by operating activities:		
Depreciation	96,446	120,615
Loss on asset disposal	134,775	
Operating transfers in	(1,086,513)	(120,615)
Operating transfers out	3,323,217	370,141
Changes in operating assets and liabilities:		
Other current assets	(4,114)	48,286
Accounts payable and accrued expenses	232,251	36,223
Deferred revenue	80,529	32,284
Net cash provided by operating activities	<u>2,439,857</u>	<u>224,251</u>
Cash flows from investing activities:		
Purchase of fixed assets	(3,457,992)	(370,141)
Net cash used in investing activities	<u>(3,457,992)</u>	<u>(370,141)</u>
Cash flows from financing activities:		
Borrowings on construction loan payable, bank	644,634	345,433
Net cash provided by financing activities	<u>644,634</u>	<u>345,433</u>
Net change in cash and cash equivalents	(373,501)	199,543
Cash and cash equivalents, beginning	1,607,830	1,408,287
Cash and cash equivalents, ending	<u><u>\$ 1,234,329</u></u>	<u><u>\$ 1,607,830</u></u>

SIDE BY SIDE CHARTER SCHOOL, INC.

NOTES TO FINANCIAL STATEMENTS

Years Ended June 30, 2018 and 2017

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, 2022.

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, 2018 and 2017

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 2015 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.

Revenue recognition:

Revenue from federal, state and local government grants is recorded when the qualifying expenditures are incurred. Funds received in advance for which qualifying expenditures have not been incurred are reflected as refundable advances in the accompanying combined balance sheets.

Revenue from the state and local government resulting from the School's charter status is based on the number of students enrolled and is recorded when services are performed in accordance with the charter agreement.

The School receives a substantial portion of its support and revenue from the Connecticut State Department of Education. If the charter school laws were modified, reducing or eliminating these revenues, the School's finances could be materially affected.

SIDE BY SIDE CHARTER SCHOOL, INC.

NOTES TO FINANCIAL STATEMENTS

Years Ended June 30, 2018 and 2017

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

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, 2017, from which the summarized information was derived.

2. **Construction loan payable, bank:**

Construction loan payable, bank is comprised of a \$1,500,000 Construction-to-Permanent Term Loan. Interest only is payable monthly on advances at 4%. The balance outstanding at March 29, 2020 (not to exceed \$500,000) will be converted into a 7 year fully amortizing term loan. The note is collateralized by a security interest in all business assets of the School.

3. **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, 2018 and 2017 are summarized as follows:

	<u>General Fund</u>	
	<u>2018</u>	<u>2017</u>
<u>Operating transfers in:</u>		
Depreciation expense	\$ 99,446	\$120,615
Construction loan payable	<u>990,067</u>	<u> </u>
	<u>\$1,086,513</u>	<u>\$120,615</u>
<u>Operating transfers out:</u>		
Purchase of fixed assets	(\$3,457,992)	(\$370,141)
Loss on asset disposal	<u>134,775</u>	<u> </u>
	<u>(\$3,323,217)</u>	<u>(\$370,141)</u>

SIDE BY SIDE CHARTER SCHOOL, INC.

NOTES TO FINANCIAL STATEMENTS

Years Ended June 30, 2018 and 2017

4. **Commitments:**

The School leases its facility under a noncancellable operating lease expiring in June 2044. 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 July 2022.

Future minimum payments follow:

Year ending June 30:

2019	\$ 97,666
2020	97,666
2021	97,666
2022	97,666
2023	95,870
Thereafter	<u>2,033,541</u>
	<u>\$2,520,075</u>

Rent expense was \$79,411 and \$80,839 in 2018 and 2017, respectively.

At June 30, 2018, the School has a commitment of approximately \$3.5 million for the construction of a new middle school building. The School has been awarded funding of \$4.2 million towards this project. At June 30, 2018, \$2,003,029 of this funding has been received. The funding that has not been received is contingent upon the construction. As of June 30, 2018, the School has incurred \$3,762,933 in costs related to this project.

5. **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.

6. **Major contributors:**

The School received approximately 94% and 89% of its support from one granting agency in 2018 and 2017, respectively.

SIDE BY SIDE CHARTER SCHOOL, INC.

NOTES TO FINANCIAL STATEMENTS

Years Ended June 30, 2018 and 2017

7. In-kind donations:

During the years ended June 30, 2018 and 2017, the School received donated services from the Norwalk School District with an estimated value of \$143,146 and \$181,549, 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.

8. Subsequent events:

Management has evaluated subsequent events through December 19, 2018, the date which the financial statements were available for issue.

Return of Organization Exempt From Income Tax

2017

Open to Public Inspection

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

A For the 2017 calendar year, or tax year beginning 07/01, 2017, and ending 06/30, 20 18

B Check if applicable: C Name of organization: SIDE BY SIDE CHARTER SCHOOL, INC. D Employer identification number: 22-3208841

I Tax-exempt status: X 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: SBSCHARTER.ORG H(c) Group exemption number

K Form of organization: X Corporation Trust Association Other L Year of formation: 1992 M State of legal domicile: CT

Part I Summary

Table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Includes rows for mission statement, membership, revenue, and expenses.

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.

Sign Here: Signature of officer MATTHEW NITTOLY, EXECUTIVE DIRECTOR, Date 11/13/2018

Paid Preparer Use Only: Print/Type preparer's name JENNIFER S BULL CPA, PRIN, Preparer's signature Jennifer Bull, CPA, Date 01/24/2019, PTIN P00448361

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

For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2017)

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 \$ 2,751,756. including grants of \$) (Revenue \$ 4,974,941.) 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 2,751,756.

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)? <i>If "Yes," complete Schedule A.</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (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? <i>If "Yes," complete Schedule C, Part I.</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		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? <i>If "Yes," complete Schedule C, Part III.</i>		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? <i>If "Yes," complete Schedule D, Part I.</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? <i>If "Yes," complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		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? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>		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? <i>If "Yes," complete Schedule D, Part VI.</i>	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? <i>If "Yes," complete Schedule D, Part VII.</i>		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? <i>If "Yes," complete Schedule D, Part VIII.</i>		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? <i>If "Yes," complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		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)? <i>If "Yes," complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	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? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		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? <i>If "Yes," complete Schedule G, Part I (see instructions).</i>		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? <i>If "Yes," complete Schedule G, Part II.</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
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	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. 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	Section 501(c)(3) organizations. 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? Note. 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

Table with columns for line numbers (1a-14b), descriptions of questions, and Yes/No response columns. Includes sub-rows for amounts and specific details.

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 (14), 1b (9), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 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) NELL CONROY FACULTY/TEACHER	40.00 0.	X					96,991.	0.	22,741.	
(2) ANNE DICHELE CHAIRPERSON / BOARD MEMBER	1.00 0.	X		X			0.	0.	0.	
(3) JOSH DICHELE COMMUNITY	1.00 0.	X					0.	0.	0.	
(4) LARRY CAFERO COMMUNITY	1.00 0.	X					0.	0.	0.	
(5) JIMI NAPOLI SECRETARY/COMMUNITY	1.00 0.	X					0.	0.	0.	
(6) KIMBERLY GRIMM PARENT	1.00 0.	X					0.	0.	0.	
(7) JENNIFER HEALY PARENT	1.00 0.	X					0.	0.	0.	
(8) SALLY DAVIDS TEACHER / FOUNDER	40.00 0.	X					94,549.	0.	11,859.	
(9) KRISTIE GUEVREMONT FACULTY/ TEACHER	40.00 0.	X					50,403.	0.	11,209.	
(10) STEPHEN STONE PARENT	1.00 0.	X					0.	0.	0.	
(11) ADAM NORRIS VICE CHAIR/COMMUNITY	1.00 0.	X					0.	0.	0.	
(12) NICOLE SHAGOURY TEACHER / FACULTY	40.00 0.	X					61,470.	0.	4,059.	
(13) MARY NEWBERY DELETE TEACHER / BOARD MEMBER	0. 0.	X					0.	0.	0.	
(14) STEVEN FERGUSON COMMUNITY	1.00 0.	X					0.	0.	0.	

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a					
	b	Membership dues 1b					
	c	Fundraising events 1c					
	d	Related organizations 1d					
	e	Government grants (contributions) 1e	4,817,041.				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	11,841.				
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f ▶	4,828,882.				
Program Service Revenue	2a	SPECIAL EDUCATION REIMBURSEMENTS/PROGRAM Business Code	110,264.	110,264.			
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f ▶	110,264.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts). ATTACHMENT 1 ▶	1,849.			1,849.	
	4	Income from investment of tax-exempt bond proceeds ▶	0.				
	5	Royalties ▶	0.				
	6a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) ▶	0.				
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales expenses					
c	Gain or (loss)						
d	Net gain or (loss) ▶	0.					
8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 a	53,955.					
b	Less: direct expenses b	20,009.					
c	Net income or (loss) from fundraising events. ATCH 2 ▶	33,946.					
9a	Gross income from gaming activities. See Part IV, line 19 a						
b	Less: direct expenses b						
c	Net income or (loss) from gaming activities. ▶	0.					
10a	Gross sales of inventory, less returns and allowances a						
b	Less: cost of goods sold b						
c	Net income or (loss) from sales of inventory. ▶	0.					
Miscellaneous Revenue		Business Code					
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d ▶	0.					
12	Total revenue. See instructions. ▶	4,974,941.	110,264.		1,849.		

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
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	470,863.	423,777.	47,086.	
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	1,281,032.	1,154,154.	126,878.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0.			
9 Other employee benefits	254,760.	229,284.	25,476.	
10 Payroll taxes	75,066.	67,559.	7,507.	
11 Fees for services (non-employees):				
a Management	0.			
b Legal	4,857.		4,857.	
c Accounting	48,678.		48,678.	
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	36,652.	32,987.	3,665.	
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	138,962.	125,066.	13,896.	
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	96,446.	86,801.	9,645.	
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	265,932.	265,932.		
b OTHER MISCELLANEOUS EXPENSES	401,723.	366,196.	35,527.	
c _____				
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	3,074,971.	2,751,756.	323,215.	
26 Joint costs. 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	1,355,097.	1	980,329.
	2	Savings and temporary cash investments	252,733.	2	254,000.
	3	Pledges and grants receivable, net	0.	3	0.
	4	Accounts receivable, net	792.	4	2.
	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	43,077.	9	47,981.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	5,134,737.		
		10a			
	b	Less: accumulated depreciation.	880,743.	10c	4,253,994.
		10b			
	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	Total assets. Add lines 1 through 15 (must equal line 34)	2,678,922.	16	5,536,306.	
Liabilities	17	Accounts payable and accrued expenses	318,061.	17	550,312.
	18	Grants payable	0.	18	0.
	19	Deferred revenue	55,674.	19	136,203.
	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	345,433.	23	990,067.
	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	Total liabilities. Add lines 17 through 25	719,168.	26	1,676,582.
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	1,959,754.	27	3,859,724.
	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	Total net assets or fund balances	1,959,754.	33	3,859,724.
	34	Total liabilities and net assets/fund balances	2,678,922.	34	5,536,306.

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	4,974,941.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,074,971.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,899,970.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,959,754.
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	3,859,724.

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)

Public Charity Status and Public Support

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization: **SIDE BY SIDE CHARTER SCHOOL, INC.** Employer identification number: **22-3208841**

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 12, 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 (Form 990 or 990-EZ).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - 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 1-10 above (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)						
Total						

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) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (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) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (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 %. Rows include: 14 Public support percentage for 2017; 15 Public support percentage from 2016 Schedule A; 16a 33 1/3% support test - 2017; 16b 33 1/3% support test - 2016; 17a 10%-facts-and-circumstances test - 2017; 17b 10%-facts-and-circumstances test - 2016; 18 Private foundation.

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

(Complete only if you checked the box on line 10 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) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (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) 2013, (b) 2014, (c) 2015, (d) 2016, (e) 2017, (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, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 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: Description, Line Number, Percentage. Row 15: Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)). Row 16: Public support percentage from 2016 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 17: Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)). Row 18: Investment income percentage from 2016 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2017. 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 - 2016. 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d 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 Part VI 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 Part VI 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 Part VI 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 Part VI 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 12a or 12b 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 Part VI 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 Part VI 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 Part VI , 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	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. 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 (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
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 or 990-EZ).		
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 Part VI .		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c	Did a disqualified person (as defined in line 9a) 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 Part VI .		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b 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
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	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?	11a	
b	A family member of a person described in (a) above?	11b	
c	A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	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 Part VI 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.	1	
2	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 Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

		Yes	No
1	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 Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	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 Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3	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 Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2	Activities Test. Answer (a) and (b) below.		
a	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 Part VI 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.	2a	
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 Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3	Parent of Supported Organizations. Answer (a) and (b) below.		
a	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 Part VI .	3a	
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 Part VI the role played by the organization in this regard.	3b	

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 (explain in Part VI). **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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e Discount 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	Minimum Asset Amount (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	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> 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 Total annual distributions. 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 2017 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-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

SIDE BY SIDE CHARTER SCHOOL, INC.

Employer identification number

22-3208841

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue, Assets. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1. (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1. b Assets included in Form 990, Part X.

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

Schedule D (Form 990) 2017

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" on 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 on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on 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 on 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" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 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" on 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		3,802,538.	39,603.	3,762,935.
c Leasehold improvements		1,059,611.	639,611.	420,000.
d Equipment		205,487.	139,641.	65,846.
e Other		67,101.	61,888.	5,213.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,253,994.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on 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" on 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" on 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" on 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, followed by rows (2) through (9).

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" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	5,042,847.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	143,146.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	143,146.
3	Subtract line 2e from line 1		3	4,899,701.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	75,240.	
c	Add lines 4a and 4b		4c	75,240.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	4,974,941.

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

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

1	Total expenses and losses per audited financial statements		1	3,142,877.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	143,146.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	143,146.
3	Subtract line 2e from line 1		3	2,999,731.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	75,240.	
c	Add lines 4a and 4b		4c	75,240.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	3,074,971.

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 \$75,240 INCLUDED IN REVENUE FOR TAX

PURPOSES BUT RECLASSIFIED TO EXPENSE FOR FINANCIAL STATEMENT PURPOSES.

Part XIII Supplemental Information *(continued)*

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

Schools

OMB No. 1545-0047

2017

Open to Public Inspection

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
- ▶ Attach to Form 990 or Form 990-EZ.
- ▶ Go to www.irs.gov/Form990 for the latest information.

Department of the Treasury
Internal Revenue Service

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

Employer identification number
22-3208841

Part I

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	X	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	X	
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II.	X	
<u>SEE SUPPLEMENTAL PAGE</u>		
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	X	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	X	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	X	
d Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain. If you need more space, use Part II.		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?		X
b Admissions policies?		X
c Employment of faculty or administrative staff?		X
d Scholarships or other financial assistance?		X
e Educational policies?		X
f Use of facilities?		X
g Athletic programs?		X
h Other extracurricular activities?		X
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		
6a Does the organization receive any financial aid or assistance from a governmental agency?	X	
b Has the organization's right to such aid ever been revoked or suspended?		X
If you answered "Yes" on either line 6a or line 6b, explain on Part II.		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II	X	

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" on 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 (event type)	FALL FUNDRAISE (event type)	4. (total number)	(add col. (a) through col. (c))		
Revenue	1	Gross receipts	31,436.	18,115.	4,404.	53,955.	
	2	Less: Contributions					
	3	Gross income (line 1 minus line 2)	31,436.	18,115.	4,404.	53,955.	
Direct Expenses	4	Cash prizes					
	5	Noncash prizes					
	6	Rent/facility costs					
	7	Food and beverages					
	8	Entertainment					
	9	Other direct expenses	9,020.	7,280.	3,709.	20,009.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)					20,009.
	11	Net income summary. Subtract line 10 from line 3, column (d)					33,946.

Part III Gaming. Complete if the organization answered "Yes" on 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))	
		Yes % No	Yes % No	Yes % No		
Revenue	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: _____

10a 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).

**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.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2017

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

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

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

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

2 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 on line 1a?

3 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.

- | | |
|--|--|
| <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 |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
 - b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization?
 - b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on 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

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		
4b		
4c		
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2017

Schedule J (Form 990) 2017

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 on 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 aren't 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 on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
MATT NITTOLY	167,450.	0.	0.	0.	21,753.	189,203.	0.
1 EXECUTIVE DIRECTOR	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

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

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

2017

▶ Attach to Form 990 or 990-EZ.

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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

DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
INTEREST INCOME	1,849.			1,849.
TOTALS	<u>1,849.</u>			<u>1,849.</u>

ATTACHMENT 2

FORM 990, PART VIII - FUNDRAISING EVENTS

DESCRIPTION	GROSS INCOME	DIRECT EXPENSES	NET INCOME
VARIOUS FUNDRAISING EVENTS	53,955.	20,009.	33,946.
TOTALS	<u>53,955.</u>	<u>20,009.</u>	<u>33,946.</u>

Name of the organization

SIDE BY SIDE CHARTER SCHOOL, INC.

Employer identification number

22-3208841

ATTACHMENT 3

FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

DESCRIPTION

PREPAID EXP./OTHER CURR.ASSETS

TOTALS

ATTACHMENT 4

FORM 990, PART X - SECURED MORTGAGES AND NOTES PAYABLE

LENDER: FAIRFIELD COUNTY BANK

INTEREST RATE: 4.0000 %

DATE OF NOTE: 03/29/2017

MATURITY DATE: 03/29/2027

SECURITY PROVIDED: ALL BUSINESS ASSETS OF THE SCHOOL

PURPOSE OF LOAN: CONSTRUCTION OF A SCHOOL BUILDING

BEGINNING BALANCE DUE 345,433.

ENDING BALANCE DUE 990,067.

TOTAL BEGINNING MORTGAGES AND OTHER NOTES PAYABLE 345,433.

TOTAL ENDING MORTGAGES AND OTHER NOTES PAYABLE 990,067.

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
FAMILY CENTER	06/30/1998	13,250.	100.000			13,250.	13,250.	13,250.	SL		7.000				
BUILDING RENOVATIO	09/01/1997	131,702.	100.000			131,702.	131,702.	131,702.	SL		5.000				
SECURITY SYSTEM	09/01/1997	4,130.	100.000			4,130.	4,130.	4,130.	SL		5.000				
MISC LEASEHOLD IMP	09/01/1997	2,637.	100.000			2,637.	2,637.	2,637.	SL		5.000				
CHAIRS, BOOKCASES	09/01/1997	1,200.	100.000			1,200.	1,200.	1,200.	SL		7.000				
PIANO	09/01/1997	500.	100.000			500.	500.	500.	SL		7.000				
BENCHES	09/01/1997	425.	100.000			425.	425.	425.	SL		7.000				
FLAT FILE	09/01/1997	200.	100.000			200.	200.	200.	SL		7.000				
REFRIGERATORS	09/01/1997	300.	100.000			300.	300.	300.	SL		7.000				
FLOOR BUFFER	09/01/1997	300.	100.000			300.	300.	300.	SL		7.000				
AUDITORIUM CHAIRS	09/01/1997	1,950.	100.000			1,950.	1,950.	1,950.	SL		7.000				
HEX TABLES	09/01/1997	9,700.	100.000			9,700.	9,700.	9,700.	SL		7.000				
OAK BOOKCASES	09/01/1997	4,500.	100.000			4,500.	4,500.	4,500.	SL		7.000				
CLASSROOM CHAIRS	09/01/1997	1,800.	100.000			1,800.	1,800.	1,800.	SL		7.000				
EXECUTIVE DESKS	09/01/1997	1,500.	100.000			1,500.	1,500.	1,500.	SL		7.000				
DESKS	09/01/1997	800.	100.000			800.	800.	800.	SL		7.000				
OAK FILES	09/01/1997	1,400.	100.000			1,400.	1,400.	1,400.	SL		7.000				
LEASEHOLD IMPROVEM	12/31/1998	8,187.	100.000			8,187.	8,187.	8,187.	SL		5.000				
REFRIGATOR/FREEZER	08/27/1998	4,296.	100.000			4,296.	4,296.	4,296.	SL		7.000				
Less: Retired Assets															
Subtotals															

Listed Property

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

AMORTIZATION

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

*Assets Retired

SIDE BY SIDE CHARTER SCHOOL, INC.

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus. %	179 exp. reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv.	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
LEASEHOLD- CEILING	06/30/2007	36,000.	100.000			36,000.	24,000.	26,400.	SL		15.000				2,400.
LEASEHOLD-WINDOWS	06/30/2007	58,000.	100.000			58,000.	38,670.	42,537.	SL		15.000				3,867.
CLASSROOM CHAIRS	07/17/2007	1,618.	100.000			1,618.	1,618.	1,618.	SL		7.000				
CLASS ROOM CHAIRS	08/28/2007	164.	100.000			164.	164.	164.	SL		7.000				
MUSIC ROOM CHAIRS	10/17/2007	824.	100.000			824.	824.	824.	SL		7.000				
GYM CURTAIN	06/26/2008	9,150.	100.000			9,150.	9,150.	9,150.	SL		7.000				
GYM CURTAIN	06/26/2008	6,265.	100.000			6,265.	6,265.	6,265.	SL		7.000				
ADMIN PLUS SOFTWARE	05/30/2008	5,695.	100.000			5,695.	5,695.	5,695.	SL		3.000				
LEASEHOLD-CEILING	07/31/2007	26,372.	100.000			26,372.	17,434.	19,192.	SL		15.000				1,758.
LEASEHOLD-WINDOWS	01/01/2008	32,342.	100.000			32,342.	20,482.	22,638.	SL		15.000				2,156.
L/H-WINDOWS&DOORS	04/01/2008	22,070.	100.000			22,070.	13,607.	15,078.	SL		15.000				1,471.
LEASEHOLD-WINDOWS	05/14/2008	7,200.	100.000			7,200.	4,400.	4,880.	SL		15.000				480.
CLASSROOM CHAIRS	07/17/2008	1,487.	100.000			1,487.	1,487.	1,487.	SL		7.000				
WINDOW BLINDS	09/09/2008	14,200.	100.000			14,200.	14,200.	14,200.	SL		7.000				
L/H WALL BAFFLES	10/21/2008	9,206.	100.000			9,206.	5,321.	5,935.	SL		15.000				614.
L/H REPAIRS ANNEX	09/09/2008	107,500.	100.000			107,500.	63,308.		SL		15.000				7,167.*
L/H REPAIRS ANNEX	11/06/2008	6,336.	100.000			6,336.	3,658.		SL		15.000				422.*
PHONE SYSTEM	06/02/2010	3,176.	100.000			3,176.	3,176.	3,176.	SL		7.000				
UPGRADE PHONE SYST	03/01/2007	4,562.	100.000			4,562.	4,562.	4,562.	SL		7.000				
Less: Retired Assets															
Subtotals															

Listed Property

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

AMORTIZATION

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

*Assets Retired

SIDE BY SIDE CHARTER SCHOOL, INC.

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
LAMINATOR W/FANS	12/11/2014	1,463.	100.000			1,463.	540.	749.	SL		7.000				209.
9 DELL 3020 COMP	06/25/2015	5,735.	100.000			5,735.	2,294.	3,441.	SL		5.000			1,147.	
SURFACE PRO	06/09/2015	1,528.	100.000			1,528.	637.	943.	SL		5.000			306.	
UTM FIREWALL	05/15/2015	3,285.	100.000			3,285.	1,424.	2,081.	SL		5.000			657.	
5 SMARTBOARDS	04/08/2015	21,565.	100.000			21,565.	9,704.	14,017.	SL		5.000			4,313.	
25 DELL E7450 COMP	06/30/2015	22,511.	100.000			22,511.	9,004.	13,506.	SL		5.000			4,502.	
4 SMARTBOARDS 6065	07/28/2015	17,252.	100.000			17,252.	6,613.	10,063.	SL		5.000			3,450.	
10 LATITUDE E7470	04/10/2016	9,250.	100.000			9,250.	2,313.	4,163.	SL		5.000			1,850.	
10 LATITUDE 37470	05/24/2016	12,950.	100.000			12,950.	2,806.	5,396.	SL		5.000			2,590.	
OFFICE LICENSES	05/27/2016	9,051.	100.000			9,051.	3,268.	6,285.	SL		3.000			3,017.	
POWEREDGE R730 SRV	06/30/2016	6,396.	100.000			6,396.	1,279.	2,558.	SL		5.000			1,279.	
POWEREDGE R730 SRV	06/30/2016	6,396.	100.000			6,396.	1,279.	2,558.	SL		5.000			1,279.	
BATHROOM UPGRADES	08/31/2015	164,426.	100.000			164,426.	20,096.	31,058.	SL		15.000			10,962.	
BOILER	10/31/2015	111,100.	100.000			111,100.	12,345.	19,752.	SL		15.000			7,407.	
WIRING	11/30/2015	30,685.	100.000			30,685.	3,239.	5,285.	SL		15.000			2,046.	
TSTATS	02/29/2016	18,880.	100.000			18,880.	1,679.	2,938.	SL		15.000			1,259.	
CONSTR IN PROGRESS	06/30/2017	370,141.	100.000			370,141.			SL		15.000				
PAVING	09/30/2015	54,800.	100.000			54,800.	6,394.		SL		15.000			3,653.	*
PAVING	09/30/2015	109,610.	100.000			109,610.	12,788.	20,095.	SL		15.000			7,307.	
Less: Retired Assets															
Subtotals															

Listed Property

Asset description	Date placed in service	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
Less: Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

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

*Assets Retired

SIDE BY SIDE CHARTER SCHOOL, INC.

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
20 CHROMEBOOKS	04/19/2018	8,708.	100.000			8,708.		290.	SL		5.000				290.
FREEZER	07/24/2017	1,394.	100.000			1,394.		183.	SL		7.000				183.
STORAGE CLOSET	04/16/2018	7,500.	100.000			7,500.		83.	SL		15.000				83.
ANNEX MODIFICATION	09/15/2017	47,598.	100.000			47,598.			SL		15.000				3,173.*
CONSTR IN PROGRESS	06/30/2018	3,392,792.	100.000			3,392,792.			SL		15.000				
Less: Retired Assets		613,124.				613,124.	463,011.								
Subtotals		5,134,737.				5,134,737.	799,635.	880,743.							96,446.

Listed Property

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending accumulated amortization	Code	Life	Current-year amortization
Less: Retired Assets							
Subtotals		5,134,737.	799,635.	880,743.			96,446.

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending accumulated amortization	Code	Life	Current-year amortization
TOTALS		5,134,737.	799,635.	880,743.			96,446.

*Assets Retired

Application for Automatic 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.

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request 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, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions. SIDE BY SIDE CHARTER SCHOOL, INC.	<small>Enter filer's identifying number, see instructions</small> 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) 01

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

MATTHEW NITTOLY

- The books are in the care of ▶ 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 6-month extension of time until 05/15, 2019, 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, 2017, and ending 06/30, 2018

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 Forms 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 Forms 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 Balance due. 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.