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Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

OMB No 1545-0047

2008Open to Public
Inspection**A** For the 2008 calendar year, or tax year beginning **JUL 1, 2008** and ending **JUN 30, 2009****B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please use IRS label or print or type

See Specific Instructions

C Name of organization**WESTMINSTER CHRISTIAN PRIVATE SCHOOL, INC.**

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite

6855 SW 152ND STREET

City or town, state or country, and ZIP + 4

MIAMI, FL 33157**F** Name and address of principal officer: **ROBERT LUNDGREN**
SAME AS C ABOVE**D** Employer identification number**59-6057154****E** Telephone number**305-233-2030****G** Gross receipts \$ **17,750,730.****H(a)** Is this a group return

for affiliates?

☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶ **N/A****I** Tax-exempt status: ☒ 501(c) (**3**) ▶ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.WCSMIAMI.ORG****K** Type of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation **1961****M** State of legal domicile **FL****Part I** Summary

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1 Briefly describe the organization's mission or most significant activities: EDUCATION							
2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets.							
3	Number of voting members of the governing body (Part VI, line 1a)	3	11				
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11				
5	Total number of employees (Part V, line 2a)	5	0				
6	Total number of volunteers (estimate if necessary)	6	0				
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	0.				
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.				
				Prior Year		Current Year	
8	Contributions and grants (Part VIII, line 1h)			1,035,667.		1,156,675.	
9	Program service revenue (Part VIII, line 2g)			14,791,789.		15,851,345.	
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)			165,838.		104,593.	
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			608,190.		610,805.	
12	Total revenue. Add lines 8 through 11 (must equal Part VIII, column (A), line 12)			16,601,484.		17,723,418.	
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)						
14	Benefits paid to or for members (Part IX, column (A), line 4)						
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)			11,272,240.		12,505,811.	
16a	Professional fundraising fees (Part IX, column (A), line 11e)						
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 666,442.						
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)			5,019,510.		4,697,933.	
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)			16,291,750.		17,203,744.	
19	Revenue less expenses. Subtract line 18 from line 12			309,734.		519,674.	
				Beginning of Year		End of Year	
20	Total assets (Part X, line 16)			15,041,645.		18,286,168.	
21	Total liabilities (Part X, line 26)			8,986,333.		11,909,699.	
22	Net assets or fund balances. Subtract line 21 from line 20			6,055,312.		6,376,469.	

Part II Signature Block

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

Sign Here

Signature of officer

Date **3/23/10****ROBERT LUNDGREN, CFO**

Type or print name and title

Paid Preparer's Use Only

Preparer's signature

William H. Forbush

Date

3/23/10Check if self-employed ☐

Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4

FORSHEE & LOCKWOOD, P.A.
220 MIRACLE MILE SUITE 221
CORAL GABLES, FLORIDA 33134

EIN ▶

Phone no ▶ **(305) 447-0777**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

SCANNED APR 19 2010

G15-21 4

WESTMINSTER CHRISTIAN PRIVATE SCHOOL,
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Part III Statement of Program Service Accomplishments (see instructions)

- 1 Briefly describe the organization's mission:
TO PROVIDE CHRISTIAN EDUCATION
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes", describe these new services on Schedule O.
- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes", describe these changes on Schedule O.
- 4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 14264027 . including grants of \$) (Revenue \$)
FULL TIME EDUCATIONAL INSTRUCTION TO CHILDREN IN GRADES PRE-K - 12.
ANNUAL ENROLLMENT IS APPROXIMATELY 1,100 STUDENTS.

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 ► \$ 14,264,027 . (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	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? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <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; 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 hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? <i>If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	X	
13 Is the organization a school as 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 U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? <i>If "Yes," complete Schedule F, Part I</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total 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 on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20 Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X
21 Did the organization report more than \$5,000 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 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, questions 3, 4, or 5? <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 questions 24b-24d and complete Schedule K. If "No," go to question 25</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) and 501(c)(4) 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 Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <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, or substantial contributor, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <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, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
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

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a 11		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 0		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: <u>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</u>			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a Did the organization solicit any contributions that were not tax deductible?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		
8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter: N/A			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter: N/A			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b		

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

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

	Yes	No
1a Enter the number of voting members of the governing body	11	
1b Enter the number of voting members that are independent	11	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?	X	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9a Does the organization have local chapters, branches, or affiliates?		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	X	
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► NONE

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ►
ROBERT LUNDGREN, CFO - 305-233-2030
6855 SW 152ND STREET, MIAMI, FL 33157

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

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

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
MARK BOULRIS PRESIDENT								0.	0.	0.
CHRIS BOYETT VICE PRESIDENT								0.	0.	0.
TIM BRIGHAM SECRETARY								0.	0.	0.
JULIE PARKER TREASURER								0.	0.	0.
JIM HANNON DIRECTOR								0.	0.	0.
TOVA KREPS DIRECTOR								0.	0.	0.
ALEX MENDEZ DIRECTOR								0.	0.	0.
BRETT POWELL DIRECTOR								0.	0.	0.
JACK WOODARD DIRECTOR								0.	0.	0.
BERT BARRIOS DIRECTOR								0.	0.	0.
DAVID MEDDER HIGH SCHOOL PRINCIPAL	40.00							93,695.	0.	0.
WINTER II PHILLIP R ADVANCEMENT DIRECTOR	40.00							129,876.	0.	0.
GEORGE LAWRENCE SUPERINTENDENT	40.00					X		251,633.	0.	0.
MIRTHA SALABARRIA EXECUTIVE ASSIST. TO SUP	40.00					X		42,462.	0.	0.
GEORGE JOHNSON CFO / COO	40.00					X		131,159.	0.	0.
A.J. WEST ELEMENTARY PRINCIPAL	40.00					X		81,463.	0.	0.
JOHN MANOOGIAN MIDDLE SCHOOL PRINCIPAL	40.00					X		95,532.	0.	0.

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INC.**

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

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total								825,820.	0.	0.

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization 3

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. **NONE**

(A) Name and business address	(B) Description of services	(C) Compensation

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

**WESTMINSTER CHRISTIAN PRIVATE SCHOOL,
INC.**

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Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,156,675.			
	g Noncash contributions included in lines 1a-1f \$		489,820.			
	h Total. Add lines 1a-1f		1156675.			
	Program Service Revenue	2 a TUITION AND FEES	Business Code 611710	15,851,345.	15,851,345.	
b						
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			15,851,345.			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)		115,135.	115,135.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross Rents	(i) Real (ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a 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)		<10,542.>	<10,542.>		
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10 a 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						
Miscellaneous Revenue		Business Code				
11 a BUS SERV., CAFETERIA,	611710	610,805.	610,805.			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		610,805.				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		17,723,418.	16,566,743.	0.	0.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,871,325.	7,498,070.	1,058,044.	315,211.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	838,065.	696,988.	100,390.	40,687.
9 Other employee benefits	1,162,562.	1,082,338.	42,791.	37,433.
10 Payroll taxes	1,633,859.	1,467,380.	146,080.	20,399.
11 Fees for services (non-employees):				
a Management				
b Legal	30,182.		30,182.	
c Accounting	43,450.		43,450.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	3,545.			3,545.
12 Advertising and promotion	25,834.		25,414.	420.
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	82,879.	43,967.	28,476.	10,436.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	59,509.		59,509.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	504,876.	454,388.	45,439.	5,049.
23 Insurance	245,746.	221,171.	22,118.	2,457.
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a BOOKS AND SUPPLIES	579,887.	579,887.		
b REPAIRS & MAINTENANCE	540,685.	466,212.	63,554.	10,919.
c STUDENT ACTIVITIES	532,894.	532,894.		
d UTILITIES	408,652.	323,865.	79,071.	5,716.
e ATHLETICS	367,677.	367,677.		
f All other expenses	1,272,117.	529,190.	528,757.	214,170.
25 Total functional expenses. Add lines 1 through 24f	17,203,744.	14,264,027.	2,273,275.	666,442.
26 Joint Costs. Check here ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**WESTMINSTER CHRISTIAN PRIVATE SCHOOL,
INC.**

Form 990 (2008)

59-6057154 Page 11

Part X Balance Sheet

		(A) Beginning of year			(B) End of year	
Assets	1 Cash - non-interest-bearing	4,195,798.	1		4,613,165.	
	2 Savings and temporary cash investments	1,875,138.	2		684,572.	
	3 Pledges and grants receivable, net	1,233,999.	3		968,330.	
	4 Accounts receivable, net	1,735,240.	4		848,408.	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5			
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6			
	7 Notes and loans receivable, net		7			
	8 Inventories for sale or use		8			
	9 Prepaid expenses and deferred charges	326,157.	9		323,817.	
	10a Land, buildings, and equipment: cost basis	9,040,140.	10a			
	b Less: accumulated depreciation. Complete Part VI of Schedule D	5,172,940.	10b		3,719,235.	10c
	11 Investments - publicly traded securities	1,199,662.	11		1,786,461.	
	12 Investments - other securities. See Part IV, line 11		12			
	13 Investments - program-related. See Part IV, line 11		13			
	14 Intangible assets		14			
	15 Other assets. See Part IV, line 11	756,416.	15		5,194,215.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	15,041,645.	16		18,286,168.		
Liabilities	17 Accounts payable and accrued expenses	1,746,312.	17		1,700,131.	
	18 Grants payable		18			
	19 Deferred revenue	5,919,810.	19		5,787,852.	
	20 Tax-exempt bond liabilities		20			
	21 Escrow account liability. Complete Part IV of Schedule D		21			
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22			
	23 Secured mortgages and notes payable to unrelated third parties	940,855.	23		639,674.	
	24 Unsecured notes and loans payable		24		3,503,053.	
	25 Other liabilities. Complete Part X of Schedule D	379,356.	25		278,989.	
	26 Total liabilities. Add lines 17 through 25	8,986,333.	26		11,909,699.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.					
	27 Unrestricted net assets	3,652,703.	27		3,754,309.	
	28 Temporarily restricted net assets	2,053,221.	28		2,272,158.	
	29 Permanently restricted net assets	349,388.	29		350,002.	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.					
	30 Capital stock or trust principal, or current funds		30			
	31 Paid-in or capital surplus, or land, building, or equipment fund		31			
	32 Retained earnings, endowment, accumulated income, or other funds		32			
	33 Total net assets or fund balances	6,055,312.	33		6,376,469.	
	34 Total liabilities and net assets/fund balances	15,041,645.	34		18,286,168.	

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits?

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)

nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization **WESTMINSTER CHRISTIAN PRIVATE SCHOOL,
INC.**

Employer identification number
59-6057154

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☒ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**. (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete the Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**. (see instructions)
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the organizations the organization supports.

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

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

Schedule A (Form 990 or 990-EZ) 2008

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► ☐						

Section C. Computation of Public Support Percentage

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

Schedule A (Form 990 or 990-EZ) 2008

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

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

Schedule D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Attach to Form 990. To be completed by organizations that
answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

2008Open to Public
InspectionName of the organization **WESTMINSTER CHRISTIAN PRIVATE SCHOOL,
INC.**Employer identification number
59-6057154**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the
organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (e.g., recreation or pleasure)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of certified historic structure
☐ Preservation of open space	

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

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

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

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

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

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

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
(ii) Assets included in Form 990, Part X	▶ \$ _____

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

a Revenues included in Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

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

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

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

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

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	3935559.				
b Contributions	238,623.				
c Investment earnings or losses	<46,321.>				
d Grants or scholarships	55,809.				
e Other expenditures for facilities and programs	43,048.				
f Administrative expenses					
g End of year balance	4029004.				

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ▶ 36.10 %
 b Permanent endowment ▶ 7.50 %
 c Term endowment ▶ 56.40 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
 (ii) related organizations

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		219,838.		219,838.
b Buildings		6,014,032.	3,464,640.	2,549,392.
c Leasehold improvements		473,053.	341,388.	131,665.
d Equipment		681,580.	417,422.	264,158.
e Other		1,651,637.	949,490.	702,147.
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c))				3,867,200.

Schedule D (Form 990) 2008

**WESTMINSTER CHRISTIAN PRIVATE SCHOOL,
INC.**

Schedule D (Form 990) 2008

59-6057154 Page **3**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
Total. (Col (b) should equal Form 990, Part X, col (B) line 12.) ►		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Total. (Col (b) should equal Form 990, Part X, col (B) line 13.) ►		

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

(a) Description	(b) Book value
CONSTRUCTION IN PROGRESS	5,194,215.
Total. (Column (b) should equal Form 990, Part X, col (B) line 15.) ►	5,194,215.

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

(a) Description of liability	(b) Amount
Federal income taxes	
CAPITAL LEASE OBLIGATION	278,989.
Total. (Column (b) should equal Form 990, Part X, col (B) line 25.) ►	278,989.

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

**WESTMINSTER CHRISTIAN PRIVATE SCHOOL,
INC.**

Schedule D (Form 990) 2008

59-6057154 Page **4**

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	17,723,418.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	17,203,744.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	519,674.
4	Net unrealized gains (losses) on investments	4	<198,517.>
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	<198,517.>
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	321,157.

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

1	Total revenue, gains, and other support per audited financial statements	1	18,118,317.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	593,415.
e	Add lines 2a through 2d	2e	593,415.
3	Subtract line 2e from line 1	3	17,524,902.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	198,517.
c	Add lines 4a and 4b	4c	198,517.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	17,723,419.

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

1	Total expenses and losses per audited financial statements	1	17,792,160.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	588,415.
e	Add lines 2a through 2d	2e	588,415.
3	Subtract line 2e from line 1	3	17,203,745.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	17,203,745.

Part XIV Supplemental Information

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

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FOOD SERVICE COSTS: 588415.

CONTRIBUTIONS: 5000.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT INCOME (LOSS): 198517.

Part XIV Supplemental Information (continued)

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

FOOD SERVICE COSTS: 588415.

PART V, LINE 4 ENDOWMENT FUNDS:

BOARD-DESIGNATED FUNDS ARE DESIGNATED TO SUPPORT FACULTY COMPENSATION,
TUITION ASSISTANCE PROGRAMS AND SCHOLARSHIPS. THESE FUNDS WERE
ESTABLISHED BY THE BOARD OF DIRECTORS TO BE INVESTED INDEFINITELY, THE
INCOME FROM WHICH IS AVAILABLE TO SUPPORT THESE PURPOSES.

TEMPORARILY RESTRICTED NET ASSETS ARE AVAILABLE TO SUPPORT CAPITAL
IMPROVEMENTS, TUITION ASSISTANCE PROGRAMS, FACULTY AWARDS, AND OTHER
EXPENSES.

PERMANENTLY RESTRICTED NET ASSETS ARE RESTRICTED TO BE INVESTED
INDEFINITELY, THE INCOME FROM WHICH IS EXPENDABLE TO SUPPORT FACULTY
COMPENSATION EXPENSES AND TUITION ASSISTANCE.

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

OMB No 1545-0047

2008
Open to Public
Inspection

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

Name of the organization **WESTMINSTER CHRISTIAN PRIVATE SCHOOL,
INC.**Employer identification number
59-6057154

- | | 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
<u>PURSUANT TO REV.PROC. 75-75, SECTION 4.03(C), SINCE THE SCHOOL</u>
<u>CUSTOMARILY DRAWS ITS STUDENTS FROM LOCAL COMMUNITIES, THE</u>
<u>PUBLICITY REQUIREMENT IS SATISFIED BY INCLUDING A STATEMENT OF</u>
<u>NON-DISCRIMINATORY POLICY IN ALL ITS BROCHURES AND WEBSITE.</u> | X | |
| 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? | X | |
| If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) | | |
| | | |
| 5 Does the organization discriminate by race in any way with respect to: | | |
| a Students' rights or privileges? | | 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, attach a separate statement.) | | |
| | | |
| | | |
| 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" to either line 6a or line 6b, please explain using an attached statement. | | |
| 7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation | X | |

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

Schedule E (Form 990 or 990-EZ) 2008

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

► **Attach to Form 990. To be completed by organizations that
answered "Yes" to Form 990, Part IV, line 23.**

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization WESTMINSTER CHRISTIAN PRIVATE SCHOOL,
INC.

Employer identification number
59-6057154

Part I Questions Regarding Compensation

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

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

b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision
of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors,
trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's
CEO/Executive Director. Check all that apply.

- | | |
|--|--|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☐ Approval by the board or compensation committee |

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

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

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

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.

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

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

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

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

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

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

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

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the
initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

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

Schedule J (Form 990) 2008

Part III Supplemental Information

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

PART I, LINE 4A: GEORGE LAWRENCE RECEIVED A SEVERANCE PAYMENT OF \$102,919.

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Attach to Form 990 or Form 990-EZ.

▶ To be completed by organizations that answered

"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, lines 38a or 40b.

OMB No 1545-0047

2008

Open To Public
Inspection

Name of the organization **WESTMINSTER CHRISTIAN PRIVATE SCHOOL,
INC.**

Employer identification number
59-6057154

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

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

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

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

▶ \$

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

▶ \$

Part II Loans to and/or From Interested Persons.

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

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
FLORIDA KEYS OCEA	X		1,000,000.	639,674.		X	X		X	
Total				▶ \$ 639,674.						

Part III Grants or Assistance Benefiting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

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

Schedule L (Form 990 or 990-EZ) 2008

SEE SCHEDULE O FOR SCHEDULE L CONTINUATIONS

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

NonCash Contributions

OMB No 1545-0047

► To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.

► Attach to Form 990.

2008
Open to Public
Inspection

Name of the organization **WESTMINSTER CHRISTIAN PRIVATE SCHOOL,
INC.**

Employer identification number
59-6057154

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (<u>AUDITORIUM RE</u>)	X	1	489,820	COST
26 Other ► (_____)				
27 Other ► (_____)				
28 Other ► (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part IV, Donee Acknowledgment

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for
at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for
the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II.

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked,
describe in Part II.

	Yes	No
30a		X
31		X
32a		X
33		

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

Schedule M (Form 990) 2008

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

2008

Open to Public
Inspection

Name of the organization

WESTMINSTER CHRISTIAN PRIVATE SCHOOL,
INC.

Employer identification number
59-6057154

FORM 990, PART VI, SECTION A, LINE 2: TWO MEMBERS ON THE BOARD OF
DIRECTORS ARE BROTHER IN LAWS.

FORM 990, PART VI, SECTION A, LINE 6: THE ORGANIZATION HAS MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A: THE BOARD MAY SELECT INDIVIDUALS TO
BE ELECTED. ONCE THESE INDIVIDUALS ARE SELECTED OTHER BOARD MEMEBERS CAN
REJECT ANY OF THE INDIVIDUALS BEING CONSIDERED. WHEN THEY HAVE A LIST OF
PEOPLE WHO ARE BEING CONSIDERED, THE VOTING PARTIES COMPRISED OF BOARD
MEMEBERS, FACULTY, PARENTS, AND DONORS MAY VOTE ON THIS LIST AND SELECT NEW
BOARD MEMBERS.

FORM 990, PART VI, SECTION A, LINE 10: THE ORGANIZATION PROVIDES COPIES OF
THE 990 TO ITS CFO AND THE FINANCE COMMITTEE FOR REVIEW BEFORE THE RETURN
IS FINALIZED AND SUBMITTED.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS
FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: FLORIDA KEYS OCEANFRONT LENDERS

(A) PURPOSE OF LOAN: CONSTRUCTION

WESTMISTER CHRISTIAN SCHOOL
FIXED ASSETS / DEPRECIATION

<u>Date Acq.</u>	<u>Description</u>	<u>Meth.</u>	<u>Life</u>	<u>Convention</u>	<u>Cost</u>	<u>Acc. Dep.</u> <u>6/30/08</u>	<u>Dep'n</u> <u>FY 09</u>	<u>Acc. Dep.</u> <u>6/30/09</u>	<u>NBV</u> <u>6/30/09</u>
Land	Land				219,838				219,838
Buildings and improvements									
01/01/70	Addition	SL	10	M	19,595	19,595	-	19,595	-
01/01/70	Building	SL	40	M	1,385,106	1,308,866	34,628	1,343,494	41,612
01/01/77	Building	SL	40	M	11,601	9,280	290	9,570	2,031
01/01/78	Building	SL	40	M	496,501	372,383	12,413	384,796	111,705
01/01/79	Building	SL	40	M	5,704	4,208	143	4,351	1,353
01/01/80	Building	SL	40	M	25,889	18,450	647	19,097	6,792
01/01/80	Building	SL	40	M	72,215	50,226	1,805	52,031	20,184
01/01/81	Building	SL	35	M	6,347	4,944	181	5,125	1,222
01/01/82	Building	SL	35	M	56,970	43,149	1,628	44,777	12,193
01/01/84	Addition	SL	10	M	24,750	24,750	-	24,750	-
01/01/84	Addition	SL	10	M	22,900	22,900	-	22,900	-
01/01/84	Building	SL	40	M	463,510	281,969	11,588	293,557	169,953
01/01/85	Building	SL	40	M	4,315	2,542	108	2,650	1,665
01/01/86	Building	SL	40	M	58,498	31,310	1,462	32,772	25,726
01/01/87	Building	SL	5	M	14,398	14,398	-	14,398	-
07/01/87	Building	SL	5	M	10,801	10,801	-	10,801	-
07/01/88	Addition	SL	40	M	165,426	84,781	4,136	88,917	76,509
07/01/88	Building	SL	7	M	1,475	1,475	-	1,475	-
01/01/91	Building addition	SL	10	M	8,229	8,229	-	8,229	-
09/01/92	Building addition	SL	10	M	12,854	12,854	-	12,854	-
07/01/93	Building imp	SL	10	HY	19,625	19,625	-	19,625	-
08/01/93	Building imp	SL	10	HY	10,000	10,000	-	10,000	-
12/01/93	Building imp	SL	10	HY	18,254	18,254	-	18,254	-
03/01/94	Building imp	SL	10	HY	294,260	98,049	7,545	105,594	188,666
06/01/95	Building	SL	39	MM	452,462	150,316	11,602	161,918	290,544
07/01/95	Building	SL	39	MM	1,743	1,743	-	1,743	-
09/01/95	Building improvements	SL	10	HY	2,046	2,046	-	2,046	-
02/01/96	Electric	SL	10	M	2,662	2,662	-	2,662	-
07/01/96	Electrical	SL	10	M	5,000	5,000	-	5,000	-
07/01/96	Construction	SL	10	M	6,500	6,500	-	6,500	-
07/01/96	Construction	SL	10	M	29,320	16,859	1,466	18,325	10,995
07/01/96	Classroom modification	SL	20	HY	3,500	3,500	-	3,500	-
08/01/96	Construction	SL	10	M	1,005	1,005	-	1,005	-
09/01/96	Electric	SL	10	M	1,135	1,135	-	1,135	-
09/01/96	Imp	SL	7	HY	1,800	1,800	-	1,800	-
09/01/96	Construction	SL	10	M	4,325	4,325	-	4,325	-
09/01/96	Construction	SL	10	M	12,519	12,519	-	12,519	-
09/01/96	Shutters	SL	10	M	829	829	-	829	-
10/01/96	Electric	SL	10	M	2,551	2,551	-	2,551	-
10/01/96	Security system	SL	10	M	10,000	10,000	-	10,000	-
10/01/96	Additions	SL	10	M	1,386	1,386	-	1,386	-
11/01/96	Electric	SL	10	M	10,000	10,000	-	10,000	-
01/01/97	Addition	SL	10	M	1,661	1,661	-	1,661	-
02/01/97	Landscape	SL	10	M			-		

WESTMISTER CHRISTIAN SCHOOL
FIXED ASSETS / DEPRECIATION

<u>Date Acq.</u>	<u>Description</u>	<u>Meth.</u>	<u>Life</u>	<u>Convention</u>	<u>Cost</u>	<u>Acc. Dep.</u> <u>6/30/08</u>	<u>Dep'n</u> <u>FY 09</u>	<u>Acc. Dep.</u> <u>6/30/09</u>	<u>NBV</u> <u>6/30/09</u>
02/01/97	Construction	SL	10	M	2,592	2,592	-	2,592	-
03/01/97	Imp	SL	7	M	2,396	2,396	-	2,396	-
04/01/97	Imp	SL	7	M	1,617	1,617	-	1,617	-
05/01/97	Imp	SL	7	M	3,585	3,585	-	3,585	-
06/01/97	Security system	SL	10	M	3,611	3,611	-	3,611	-
10/01/97	A/C unit replaced	SL	10	HY	2,690	2,690	-	2,690	-
11/01/97	Media Center addn	SL	39	HY	289,032	77,816	7,411	85,227	203,805
09/01/98	A/C units (3)	SL	7	HY	7,936	7,936	-	7,936	-
10/01/98	A/C units (2)	SL	7	HY	4,428	4,428	-	4,428	-
05/01/99	A/C units (2)	SL	7	HY	4,381	4,381	-	4,381	-
03/01/99	M S Aud & bathrm imp	SL	39	HY	97,350	23,192	2,496	25,688	71,662
08/20/99	Tile, carpet - cafe, 5 offices	SL	7	HY	4,116	4,116	-	4,116	-
09/11/99	A/C compressors, etc	SL	7	HY	10,283	10,283	-	10,283	-
10/12/99	M S Offices	SL	39	HY	27,443	5,984	704	6,688	20,755
12/17/99	Pool transformer imp	SL	7	HY	6,100	6,100	-	6,100	-
02/03/00	A/C comp - library	SL	7	HY	1,125	1,125	-	1,125	-
02/14/00	A/C unit - Rm 155	SL	7	HY	2,690	2,690	-	2,690	-
02/15/00	A/C unit - Rm 212	SL	7	HY	2,690	2,690	-	2,690	-
03/27/00	Roofs	SL	10	HY	16,980	14,433	1,698	16,131	849
06/23/00	A/C unit - Rm 104	SL	7	HY	2,690	2,690	-	2,690	-
09/30/99	Track roof	SL	7	HY	5,410	5,410	-	5,410	-
06/30/00	Sign	SL	7	HY	5,500	5,500	-	5,500	-
07/01/01	Gym lighting	SL	10	(full yr in 02)	11,564	8,092	1,156	9,248	2,316
07/01/01	Fine Arts bldg	SL	39	(full yr in 02)	268,207	48,139	6,877	55,016	213,191
07/01/01	Draperies	SL	7	HY	7,076	6,571	505	7,076	-
07/01/01	Cabinets	SL	7	HY	4,265	3,959	306	4,265	-
08/01/01	Trailer	SL	15	HY	20,000	8,665	11,335	20,000	-
08/01/01	Electric outlets	SL	15	HY	12,736	5,519	849	6,368	6,368
08/01/01	Carpets	SL	7	HY	15,948	14,807	1,141	15,948	-
10/01/01	Awning	SL	7	HY	4,125	3,829	296	4,125	-
02/05/02	Light system	SL	7	HY	5,699	5,291	408	5,699	-
02/12/02	Baseball press box	SL	7	HY	4,400	4,088	312	4,400	-
07/01/02	Bleachers (3 units)	SL	7	HY	17,875	14,047	2,554	16,601	1,274
07/02/02	Pump & imp	SL	7	HY	4,150	3,261	593	3,854	296
07/15/02	Carpet	SL	7	HY	21,459	16,863	3,066	19,929	1,530
07/15/02	Carpet	SL	7	HY	16,829	13,222	2,404	15,626	1,203
07/26/02	A/C unit - gym	SL	7	HY	2,650	2,084	379	2,463	187
08/07/02	Fire alarm sys control panel, etc	SL	7	HY	3,669	2,882	524	3,406	263
08/13/02	A/C unit - training room	SL	7	HY	1,275	1,001	182	1,183	92
08/15/02	A/C unit - 5th gr classrm	SL	7	HY	1,797	1,413	257	1,670	127
08/27/02	A/C unit - Rm 109	SL	7	HY	3,595	2,827	514	3,341	254
08/30/02	A/C unit - guidance offc	SL	7	HY	2,675	2,101	382	2,483	192
08/30/02	A/C unit - Rm 4	SL	7	HY	1,975	1,551	282	1,833	142
09/05/02	Trailer relocation costs (incl concrete, eli	SL	15	HY	4,692	1,721	2,971	4,692	-
10/10/02	A/C unit -	SL	7	HY	3,125	2,453	446	2,899	226
10/15/02	Cold flow heat pump unit-Bus ofc	SL	7	HY	3,125	2,453	446	2,899	226
10/28/02	Intercom work & console	SL	7	HY	5,496	4,318	785	5,103	393

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10/31/02	Electric-Lights on circle	SL	15	HY	2,345	858	156	1,014	1,331
11/05/02	Misc imp (Myers Const)	SL	15	HY	8,061	2,954	537	3,491	4,570
11/11/02	Concrete-M S /Elem pavilion	SL	15	HY	4,597	1,683	306	1,989	2,608
11/30/02	BBS Masls (2) - gym	SL	15	HY	7,125	2,613	475	3,088	4,037
12/10/02	Canopy-M S.	SL	7	HY	6,150	4,834	1,316	6,150	-
01/27/03	Elechwter lines-cemaker (pool)	SL	7	HY	2,851	2,239	407	2,646	205
02/19/03	A/C unit - Rm 158	SL	7	HY	2,113	1,661	302	1,963	150
03/18/03	Roof replace-pool house/tractor garage	SL	15	HY	4,420	1,622	295	1,917	2,503
05/12/03	Elec - coke machines, etc	SL	7	HY	1,709	1,342	244	1,586	123
05/21/03	A/C unit - sw gym	SL	7	HY	1,835	1,441	262	1,703	132
06/09/03	Plumbing	SL	15	HY	3,900	1,430	260	1,690	2,210
08/14/03	A/C tower motor	SL	7	HY	2,860	1,840	409	2,249	611
09/03/03	A/C unit -	SL	7	HY	3,325	2,138	475	2,613	712
01/01/04	A/C duct insulation	SL	7	HY	5,646	3,631	807	4,438	1,208
03/01/04	A/C compressor	SL	7	HY	1,835	1,179	262	1,441	394
06/17/04	A/C unit - Rm 206	SL	7	HY	2,675	1,719	382	2,101	574
07/25/03	Carpeting-var	SL	7	HY	11,049	7,101	1,578	8,679	2,370
07/25/03	Porcelain tile, etc -Faculty	SL	7	HY	1,000	643	143	786	214
12/06/03	Carpets-Wrestling Rm	SL	7	HY	2,238	1,440	320	1,760	478
08/27/03	Chiki Hut	SL	15	HY	16,200	4,860	1,080	5,940	10,260
10/01/03	Varous improvements	SL	15	HY	19,489	5,846	1,299	7,145	12,344
09/22/03	Electric (Power surge)	SL	15	HY	10,455	3,137	697	3,834	6,621
02/01/04	Electric-man breaker	SL	15	HY	12,345	3,704	823	4,527	7,818
04/01/04	Electric-breakers-vault	SL	15	HY	8,700	2,610	580	3,190	5,510
09/09/03	Plumbing	SL	15	HY	1,034	310	69	379	655
09/11/03	Plumbing-water coolers, etc (jr high)	SL	15	HY	2,577	774	172	946	1,631
01/02/04	Plumbing-pool/maint bldg	SL	15	HY	2,980	895	199	1,094	1,886
03/02/04	Plumbing-Elem/boys locker rm	SL	15	HY	2,045	612	136	748	1,297
08/16/04	Classroom renovation (6 rms)	SL	15	HY	52,595	12,271	3,506	15,777	36,818
08/04/04	Carpet classrooms (Band/Orch)	SL	7	HY	5,882	2,940	840	3,780	2,102
08/04/04	Carpet classrooms (209-216)	SL	7	HY	7,906	3,952	1,129	5,081	2,825
08/01/04	Carpet classrooms	SL	7	HY	2,318	1,159	331	1,490	828
08/17/04	Intercoms-6 HS Classrms	SL	7	HY	1,883	942	269	1,211	672
08/12/04	Condensor unit-3rd grade	SL	7	HY	2,990	1,495	427	1,922	1,068
10/02/04	Replace a/c unit (Rm 154)	SL	7	HY	3,255	1,628	465	2,093	1,162
10/01/04	New Bard wall mount a/c unit (Mus	SL	7	HY	2,700	1,351	386	1,737	963
10/16/04	Replace a/c line/duct work-3rd gra	SL	15	HY	8,251	1,925	550	2,475	5,776
12/01/04	New a/c compressor unit (Aud Mu	SL	7	HY	1,675	837	239	1,076	599
06/08/05	New 4 ton a/c unit-Trane (Classrm	SL	7	HY	3,650	1,824	521	2,345	1,305
12/30/04	Varous improvements (elec,plumb	SL	15	HY	13,475	3,143	898	4,041	9,434
07/01/05	Gym roof	SL	15	HY	12,845	2,140	856	2,996	9,849
07/01/05	Carpeting	SL	7	HY	12,922	4,615	1,846	6,461	6,461
07/27/05	Classroom improvements (5)	SL	15	HY	14,850	2,475	990	3,465	11,385
07/29/05	Heat pump (back of bldg-courtyd)	SL	7	HY	13,660	4,878	1,951	6,829	6,831
08/05/05	Remodel restrooms (6)	SL	15	HY	5,875	980	392	1,372	4,503
08/09/05	Replace intercom substations (5)	SL	7	HY	3,031	1,083	433	1,516	1,515
08/09/05	Bathroom toilet partitions	SL	7	HY	1,582	565	226	791	791

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08/10/05	Plumbing-bathrms, gym, elem	SL	15	HY	8,817	1,470	588	2,058	6,759
09/17/05	Chlorine pump (pool) + wiring (replace)	SL	7	HY	8,443	3,015	1,206	4,221	4,222
10/10/05	New ice machine head replacement	SL	7	HY	4,600	1,643	657	2,300	2,300
10/18/05	Replace locks	SL	7	HY	4,295	1,535	614	2,149	2,146
11/03/05	Replace a/c unit (Rm 207)	SL	7	HY	3,255	1,163	465	1,628	1,627
11/10/05	Replace locks	SL	7	HY	3,594	1,283	513	1,796	1,798
11/28/05	Replace locks	SL	7	HY	3,639	1,300	520	1,820	1,819
12/29/05	Replace locks	SL	7	HY	7,013	2,505	1,002	3,507	3,506
01/30/06	Fencing	SL	15	HY	3,645	608	243	851	2,794
02/01/06	Carpeting	SL	7	HY	2,118	757	303	1,060	1,058
04/01/06	Baseball fencing	SL	15	HY	3,354	560	224	784	2,570
05/19/06	Replace a/c compressor (Trane)	SL	7	HY	2,795	998	399	1,397	1,398
05/25/06	Replace a/c unit (Rm 206)	SL	7	HY	3,255	1,163	465	1,628	1,627
05/31/06	Replace a/c unit (Rm 156)	SL	7	HY	3,255	1,163	465	1,628	1,627
05/31/06	Cooling tower (ProTec)	SL	7	HY	16,400	5,857	2,343	8,200	8,200
06/02/06	Awnings	SL	5	HY	9,700	4,850	1,940	6,790	2,910
06/19/06	Retaining wall (courtyard)	SL	10	HY	11,000	2,750	1,100	3,850	7,150
06/30/06	Elementary roof (Wilma)	SL	15	HY	73,000	12,167	4,867	17,034	55,966
07/01/06	Replace a/c unit (Rm)	SL	7	HY	3,255	1,163	465	1,628	1,627
08/31/06	Awnings - Pool	SL	7	HY	9,200	1,971	1,314	3,285	5,915
09/07/06	Carpeting	SL	7	HY	12,258	2,627	1,751	4,378	7,880
09/07/06	Carpeting	SL	7	HY	16,000	3,429	2,286	5,715	10,285
09/13/06	Trane a/c - classrm #4	SL	7	HY	4,210	902	601	1,503	2,707
10/16/06	A/C - FHP 5th grade bldg	SL	7	HY	5,044	1,081	721	1,802	3,242
10/30/06	Awnings - Elem	SL	7	HY	12,500	2,679	1,786	4,465	8,035
11/15/06	Replace doors / hardware	SL	15	HY	6,500	650	433	1,083	5,417
02/01/07	Elem trailers	SL	15	HY	72,458	7,246	4,831	12,077	60,381
02/15/07	Elem Discovery Barn	SL	39	HY	83,555	3,213	2,142	5,355	78,200
03/13/07	Cold flow a/c unit	SL	7	HY	3,255	698	465	1,163	2,092
03/15/07	Replace doors / hardware	SL	15	HY	29,848	2,985	1,990	4,975	24,873
04/16/07	Trane a/c - Aud south unit	SL	7	HY	2,397	513	342	855	1,542
05/09/07	Awnings - Baseball field	SL	7	HY	1,500	321	214	535	965
05/09/07	Awnings - MS Library	SL	7	HY	3,500	750	500	1,250	2,250
05/09/07	Awnings - HS	SL	7	HY	1,800	386	257	643	1,157
06/30/07	Trane a/c - Library	SL	7	HY	7,950	1,704	1,136	2,840	5,110
08/04/09	Guidance Office Renovation	SL	15		82,310		5,487	5,487	76,823
10/01/08	Auditorium renovations (donated)	SL	40	HY	489,820		12,246	12,246	477,574
FY 09	Var dispositions				572,130			(41,129)	
	Totals				<u>6,014,032</u>	<u>3,277,721</u>	<u>228,048</u>	<u>3,464,640</u>	<u>2,549,392</u>
Land improvements									
01/01/76	Land imp	SL	10	M	78,298	78,298	-	78,298	-
01/01/78	Land imp	SL	10	M	975	975	-	975	-
01/01/80	Land imp	SL	15	M	586	586	-	586	-

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01/01/80	Land imp	SL	10	M	13,379	13,379	-	13,379	-
01/01/81	Land imp	SL	15	M	3,002	3,002	-	3,002	-
01/01/82	Land imp	SL	10	M	22,901	22,901	-	22,901	-
01/01/83	Land imp	SL	10	M	20,000	20,000	-	20,000	-
06/01/91	Land imp	SL	7	M	2,408	2,408	-	2,408	-
02/01/95	Improvements - Land	SL	10	HY	2,812	2,812	-	2,812	-
07/01/95	Improvements - Sewer	SL	20	HY	110,520	69,075	5,526	74,601	35,919
09/01/95	Improvements - Sewer	SL	20	HY	5,584	3,487	279	3,766	1,818
09/01/95	Improvements - Sewer	SL	20	HY	1,362	850	68	918	444
09/01/96	Sewer lines	SL	20	HY	50,000	28,750	2,500	31,250	18,750
01/31/00	Ballfield	SL	20	HY	24,365	20,714	2,437	23,151	1,214
11/01/01	Track resurfacing	SL	10	HY	32,501	21,125	3,250	24,375	8,126
11/01/01	Parking lot resurface	SL	10	HY	11,550	7,508	1,155	8,663	2,887
10/07/03	Irrigation pump by pool	SL	10	HY	5,870	2,642	587	3,229	2,641
08/13/03	Pavement markings	SL	5	HY	6,600	5,940	660	6,600	-
08/10/04	Resurface Basketball Ct (Elem)	SL	10	HY	7,180	2,513	718	3,231	3,949
06/14/06	Granite rock (Elem Sch)	SL	10	HY	5,308	1,327	531	1,858	3,450
06/19/06	Landscape (courtyard)	SL	10	HY	6,600	1,650	660	2,310	4,290
12/15/06	Pavers	SL	10	HY	17,000	2,473	1,700	4,173	12,827
03/02/07	Pavers	SL	10	HY	19,362	2,743	1,936	4,679	14,683
04/10/07	Landscaping-Entrance area	SL	10	HY	4,890	734	489	1,223	3,667
12/18/07	'Green Monster' fence	SL	10	HY	10,000	500	1,000	1,500	8,500
06/30/08	Landscaping-In kind Gift	SL	10	HY	10,000	500	1,000	1,500	8,500
	Totals				473,053	316,892	24,496	341,388	131,665
Furniture, fixtures & equipment									
01/01/70	Fixtures	SL	5	M	59,836	59,836	-	59,836	-
01/01/80	Fixtures	SL	7	M	18,660	18,660	-	18,660	-
01/01/81	Fixtures	SL	5	M	2,350	2,350	-	2,350	-
01/01/81	Fixtures	SL	7	M	3,318	3,318	-	3,318	-
01/01/82	Fixtures	SL	5	M	36,768	36,768	-	36,768	-
01/01/84	Fixtures	SL	5	M	21,693	21,693	-	21,693	-
01/01/84	Fixtures	SL	7	M	23,349	23,349	-	23,349	-
01/01/85	Fixture	SL	7	M	1,904	1,904	-	1,904	-
01/01/85	Fixture	SL	5	M	3,296	3,296	-	3,296	-
01/01/86	Fixtures	SL	5	M	10,500	10,500	-	10,500	-
01/01/86	Fixtures	SL	5	M	32,906	32,906	-	32,906	-
01/01/86	Fixtures	SL	5	M	4,664	4,664	-	4,664	-
07/01/89	Cooler	SL	5	M	276,727	276,727	-	276,727	-
07/01/89	Fixture	SL	5	M	2,899	2,899	-	2,899	-
02/01/93	Equipment	SL	5	M	15,607	15,607	-	15,607	-
02/01/93	Equipment	SL	5	M	17,209	17,209	-	17,209	-
08/01/93	Furnishings	SL	7	HY	32,817	32,817	-	32,817	-
12/01/94	Phone system	SL	7	M	22,225	22,225	-	22,225	-
01/01/95	Phone system	SL	10	M	2,420	2,420	-	2,420	-
09/01/95	Fixture	SL	7	HY	45,077	45,077	-	45,077	-

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11/01/95	Fixture	SL	7	HY	7,679	7,679	-	7,679	-
12/01/95	Fixture	SL	7	HY	673	673	-	673	-
02/01/96	Fixture	SL	7	HY	3,200	3,200	-	3,200	-
07/01/96	Mower	SL	5	M	4,200	4,200	-	4,200	-
09/01/96	Lockers	SL	7	M	4,909	4,909	-	4,909	-
03/01/97	Turf equip	SL	7	M	4,000	4,000	-	4,000	-
09/01/98	Lawnmower	SL	5	HY	6,570	6,570	-	6,570	-
07/30/99	Infield mower	SL	5	HY	1,264	1,264	-	1,264	-
10/21/00	Lockers (102)	SL	7	M	9,577	9,577	-	9,577	-
10/02/01	TV's - Elem school	SL	5	HY	3,528	3,528	-	3,528	-
07/01/02	Chair desks (44)	SL	7	HY	2,766	2,766	395	2,568	198
07/02/02	Sr Hi desks w bkbox (44)	SL	7	HY	3,748	2,943	535	3,478	270
07/02/02	Computer armoire (VanderWoude)	SL	7	HY	1,314	1,034	188	1,222	92
07/18/02	Fire File	SL	7	HY	1,343	1,056	192	1,248	95
07/18/02	HON files (10)	SL	7	HY	1,439	1,133	206	1,339	100
07/20/02	Desk, return, hutch, etc	SL	7	HY	1,300	1,023	186	1,209	91
08/01/02	Chair desks-navy (54)	SL	7	HY	6,570	5,164	939	6,103	467
08/09/02	Lecterns (2), HON files (3), cabinets(2)	SL	7	HY	1,209	951	173	1,124	85
08/13/02	Furn, cabinets, etc-Admissions	SL	7	HY	1,990	1,562	284	1,846	144
08/20/02	Bookcases (4) / Storage cabinet	SL	7	HY	1,046	820	149	969	77
09/27/02	Golf cart w flat bed	SL	5	HY	1,950	1,950	-	1,950	-
11/21/02	Fire File-4 dr ltr (J Ash)	SL	7	HY	1,362	1,072	195	1,267	95
03/13/03	Motorola radios (12)	SL	5	HY	4,026	4,026	-	4,026	-
01/01/04	Isomatic freezer (café)	SL	5	HY	1,345	1,211	134	1,345	-
08/31/03	HS Library desks, etc	SL	7	HY	5,680	3,650	811	4,461	1,219
08/12/03	File cabs, chairs, bkshef, etc	SL	7	HY	6,209	3,992	887	4,879	1,330
08/01/03	Desks, credenzas, file cabs, bkcs	SL	7	HY	4,729	3,042	676	3,718	1,011
07/21/04	Furniture for HS English lab (12 computr	SL	7	HY	6,060	3,031	866	3,897	2,163
10/01/04	Kitchen Freezer replacement (Trane)	SL	7	HY	4,225	2,114	604	2,718	1,507
10/01/04	New ice machine at pool	SL	7	HY	5,490	2,744	784	3,528	1,962
10/13/04	New maintenance golf cart	SL	5	HY	1,400	980	280	1,260	140
01/12/05	Time system-swimming pool	SL	5	HY	12,912	9,037	2,582	11,619	1,293
06/13/05	Golf cart-maintenance	SL	5	HY	2,200	1,540	440	1,980	220
06/30/05	Bleachers for gym (in svc FY 06)	SL	7	(full yr in 06)	66,300	28,413	9,471	37,884	28,416
08/01/05	2002 Golf cart	SL	5	HY	2,150	1,075	430	1,505	645
01/19/06	Water coolers (2)	SL	5	HY	1,589	795	318	1,113	476
07/01/06	Lockers	SL	7	HY	10,960	2,349	1,566	3,915	7,045
07/11/06	Science lab sink	SL	7	HY	7,636	1,636	1,091	2,727	4,909
09/07/06	Playground equipment	SL	7	HY	10,835	2,322	1,548	3,870	6,965
11/02/06	Security cameras & video recorder	SL	5	HY	20,657	6,197	4,131	10,328	10,329
12/05/06	Security cameras (2)	SL	5	HY	5,043	1,513	1,009	2,522	2,521
01/24/07	Lawn mower-Toro 5 gang	SL	5	HY	17,550	5,265	3,510	8,775	8,775
06/30/07	Lockers	SL	7	HY	13,463	2,885	1,923	4,808	8,655
07/12/07	J&S Locker Rms	SL	7	HY	6,870	491	981	1,472	5,398
07/25/07	Football/Soccer Scoreboard	SL	7	HY	17,613	2,306	2,516	4,822	12,791
07/26/07	Classrm Lockers	SL	7	HY	20,316	1,451	2,902	4,353	15,963
11/07/07	Telephone System	SL	7	lease	353,204	33,638	50,458	84,096	269,108

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01/24/08	Baseball scoreboard	SL	7		4,172	547	596	1,143	3,029
06/12/08	Fire Alarm System	SL	7	HY	59,584	4,256	8,512	12,768	46,816
06/30/08	Integrity Doors	SL	7	HY	15,043	1,075	2,149	3,224	11,819
06/30/08	Carpet	SL	7	HY	28,461	2,033	4,066	6,099	22,362
06/30/08	Lockers	SL	7	HY	10,762	769	1,537	2,306	8,456
06/30/08	Swimming Scoreboard (In kind)	SL	7	HY	5,000	357	714	1,071	3,929
06/26/08	Awnings	SL	7	HY	23,300	1,664	3,329	4,993	18,307
FY 09	Var dispositions				(24,645)			(24,645)	
	Totals				<u>1,436,002</u>	<u>837,110</u>	<u>114,263</u>	<u>926,728</u>	<u>509,274</u>
Computer equipment & software									
FY 01	Hunter software system	SL	5	HY	22,735	22,735	-	22,735	-
07/01/01	Hunter software system	SL	5	HY	10,573	10,573	-	10,573	-
11/01/01	Software system (cafeteria)	SL	3	HY	4,500	4,500	-	4,500	-
07/11/02	Computers (65)-Optiplex GX240 Pentium	SL	5	HY	54,751	54,751	-	54,751	-
06/25/02	MicoSoft Office (65)	SL	5	HY	3,254	3,254	-	3,254	-
07/11/02	Server-PowerEdge 4600, 1 8GHz	SL	5	HY	4,145	4,145	-	4,145	-
07/21/02	Epson SVGA projector	SL	5	HY	1,581	1,581	-	1,581	-
09/30/02	Office XP Pro (25)	SL	5	HY	1,514	1,514	-	1,514	-
01/13/03	Compag EVO D310	SL	5	HY	1,019	1,019	-	1,019	-
05/01/03	Web software (Studio MX)	SL	5	HY	2,015	2,015	-	2,015	-
05/09/03	Curriculum Mgt Software	SL	5	HY	9,000	9,000	-	9,000	-
08/31/03	3 HP Staplers / stackers	SL	5	HY	963	868	95	963	-
08/31/03	3 Hi Speed Printers	SL	5	HY	3,463	3,118	345	3,463	-
08/31/03	80 MS Office Std XP	SL	5	HY	4,121	3,708	413	4,121	-
08/31/03	Computers, monitors, etc	SL	5	HY	38,736	34,862	3,874	38,736	-
08/31/03	Computers, monitors, etc	SL	5	HY	24,210	21,789	2,421	24,210	-
07/21/03	1 Epson LCD Projector	SL	5	HY	1,371	1,233	138	1,371	-
10/27/03	2 Epson LCD Projectors	SL	5	HY	1,703	1,534	169	1,703	-
10/16/03	Optiplex computer	SL	5	HY	1,084	976	108	1,084	-
12/17/03	Projector (Auditorium)	SL	5	HY	4,435	3,992	443	4,435	-
04/20/04	Server-1 Poweredge 1750	SL	5	HY	2,450	2,205	245	2,450	-
05/08/04	Computer	SL	5	HY	1,035	932	103	1,035	-
05/08/04	LCD Monitor	SL	5	HY	1,985	1,787	198	1,985	-
07/31/04	Software-Win XP Pro (50 computers)	SL	5	HY	4,070	2,849	814	3,663	407
07/31/04	Dell servers (2)	SL	5	HY	5,907	4,134	1,181	5,315	592
07/31/04	Dell server (1)	SL	5	HY	2,640	1,848	528	2,376	264
07/31/04	Dell computers (3)	SL	5	HY	3,729	2,611	746	3,357	372
07/31/04	Dell computers (48)	SL	5	HY	39,484	27,639	7,897	35,536	3,948
07/31/04	Dell computers (7)	SL	5	HY	5,758	4,032	1,152	5,184	574
07/31/04	Dell hard drives (3)	SL	5	HY	941	658	188	846	95
08/02/04	New Switches	SL	5	HY	1,062	742	212	954	108
08/20/04	Epson Powerlite	SL	5	HY	1,386	970	277	1,247	139
10/01/04	New Switches	SL	5	HY	16,543	11,581	3,309	14,890	1,653
10/17/04	Dell Inspiron 600m	SL	5	HY	1,565	1,096	313	1,409	156

WESTMISTER CHRISTIAN SCHOOL
FIXED ASSETS / DEPRECIATION

<u>Date Acq.</u>	<u>Description</u>	<u>Meth.</u>	<u>Life</u>	<u>Convention</u>	<u>Cost</u>	<u>Acc. Dep. 6/30/08</u>	<u>Dep'n FY 09</u>	<u>Acc. Dep. 6/30/09</u>	<u>NBV 6/30/09</u>
02/09/05	3 olympus camedia	SL	5	HY	1,244	871	249	1,120	124
04/18/05	Computers - Elem Library	SL	5	HY	7,402	5,180	1,480	6,660	742
05/08/05	Dell computer	SL	5	HY	1,002	700	200	900	102
07/01/05	Dell computers	SL	5	HY	56,619	28,310	11,324	39,634	16,985
07/01/05	Computer equip	SL	5	HY	3,600	1,800	720	2,520	1,080
07/01/05	Computer equip (versa)	SL	5	HY	6,060	3,030	1,212	4,242	1,818
07/15/05	Computer equip	SL	5	HY	1,778	890	356	1,246	532
07/25/05	Computer equip (switches, etc)	SL	5	HY	1,961	980	392	1,372	589
09/21/05	Computer equip	SL	5	HY	3,877	1,938	775	2,713	1,164
10/01/05	Computer equip	SL	5	HY	1,002	500	200	700	302
10/04/05	Laptops (2) & printers (2)	SL	5	HY	1,766	883	353	1,236	530
10/05/05	Dell Optiplex computers (5)	SL	5	HY	4,661	2,330	932	3,262	1,399
10/30/05	Computer equip (printers, etc)	SL	5	HY	1,526	763	305	1,068	458
01/04/06	Installation-Computer equip	SL	5	HY	4,500	2,250	900	3,150	1,350
01/24/06	Tipping Pt IPS (firewall)	SL	5	HY	4,196	2,098	839	2,937	1,259
03/31/06	Blackbaud software (GL/AP)	SL	5	HY	27,455	13,728	5,491	19,219	8,236
07/01/06	Computers (5)	SL	5	HY	5,708	1,713	1,142	2,855	2,853
08/08/06	Blackbaud software (Education Edge, Si	SL	5	HY	45,906	13,772	9,181	22,953	22,953
10/02/06	Baracuda Spam Firewall 300	SL	3	HY	3,759	1,880	1,253	3,133	626
10/03/06	Baracuda Spam Firewall 410	SL	3	HY	10,271	5,136	3,424	8,560	1,711
10/05/06	Smartboards	SL	5	HY	17,941	5,382	3,588	8,970	8,971
10/19/06	Reading asst mgr software	SL	5	HY	7,000	2,100	1,400	3,500	3,500
10/19/06	Reading asst mgr software	SL	5	HY	1,200	360	240	600	600
10/25/06	Computer	SL	5	HY	3,798	1,140	760	1,900	1,898
03/20/07	Computer	SL	5	HY	2,020	606	404	1,010	1,010
04/16/07	PowerVault 124T w/ 2U Autoloader, etc	SL	5	HY	5,262	1,578	1,052	2,630	2,632
07/11/07	Computer Labs (3)	SL	5	lease	103,839	20,768	20,768	41,536	62,303
08/14/07	Computers	SL	5	HY	24,449	2,445	4,890	7,335	17,114
01/14/08	United Data Tech	SL	5	HY	13,800	1,380	2,760	4,140	9,660
01/14/08	United Fiber Cable	SL	5	HY	11,397	1,140	2,279	3,419	7,978
06/30/08	Computers	SL	5	HY	10,084	1,008	2,017	3,025	7,059
07/09/08	CDW Computer	SL	5	HY	11,990		2,398	2,398	9,592
08/04/08	Net Mail	SL	5	HY	3,000		600	600	2,400
08/04/09	Quickstart Server Application	SL	5	HY	3,924		785	785	3,139
08/28/09	EE Licence	SL	5	HY	10,000		2,000	2,000	8,000
08/28/08	APEX Network Fiber Cables	SL	5	HY	10,631		2,126	2,126	8,505
09/09/08	Net Classroom add-on package	SL	5	HY	3,168		634	634	2,534
09/09/08	Bus Comm Call Manager Device	SL	5	HY	7,140		1,428	1,428	5,712
09/16/08	Lenovo	SL	5	HY	23,791		4,758	4,758	19,033
01/27/09	Quickstart Three Division Package	SL	5	HY	7,067		1,413	1,413	5,654
				addns	80,711			(103,053)	
FY 09	Var dispositions								
	Totals				656,471	376,910	122,197	396,054	260,417

WESTMISTER CHRISTIAN SCHOOL
FIXED ASSETS / DEPRECIATION

<u>Date Acq.</u>	<u>Description</u>	<u>Meth.</u>	<u>Life</u>	<u>Convention</u>	<u>Cost</u>	<u>Acc. Dep. 6/30/08</u>	<u>Dep'n FY 09</u>	<u>Acc. Dep. 6/30/09</u>	<u>NBV 6/30/09</u>
Modular buildings									
11/29/07	Modular buildings	SL	15		215,636	8,386	14,376	22,762	192,874
	Totals				<u>215,636</u>	<u>8,386</u>	<u>14,376</u>	<u>22,762</u>	<u>192,874</u>
Transportation equipment									
07/08/99	92 Chev Pick-up	SL	5	HY	5,200	5,200	-	5,200	-
05/31/01	92 Bluebird Bus	SL	5	HY	12,428	12,428	-	12,428	-
	93 Cargo trailer	SL	5	HY	-	-	-	-	-
09/13/06	2001 Ford F250 pick-up (white)	SL	5	HY	7,481	2,244	1,496	3,740	3,741
	Totals				<u>25,109</u>	<u>19,872</u>	<u>1,496</u>	<u>21,368</u>	<u>3,741</u>
	Total addns				652,841			-	-
	Totals				<u>9,040,140</u>	<u>4,836,891</u>	<u>504,876</u>	<u>5,172,940</u>	<u>3,867,200</u>

FORM 8688

EXPLANATION FOR EXTENSION

STATEMENT 1

EXPLANATION

TAXPAYER HAS NOT YET RECEIVED ALL NECESSARY INFORMATION FROM THIRD PARTIES IN ORDER TO FILE A COMPLETE AND ACCURATE RETURN. THEREFORE, AN ADDITIONAL EXTENSION OF TIME TO FILE IS RESPECTFULLY REQUESTED.

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

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

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

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

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

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

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

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization WESTMINSTER CHRISTIAN PRIVATE SCHOOL, INC.	Employer identification number 59-6057154
	Number, street, and room or suite no. If a P.O. box, see instructions. 6855 SW 152ND STREET	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MIAMI, FL 33157	

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

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

GRORGE JOHNSON, CFO

- The books are in the care of ► **6855 SW 152ND STREET, MIAMI, FL - 33157**
Telephone No ► **305-233-2030** FAX No. ► _____
- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until **February 15, 2010**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☐ calendar year _____ or
- ☒ tax year beginning **JUL 1, 2008**, and ending **JUN 30, 2009**

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

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

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

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

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

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box ☒

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).		
Type or print File by the extended due date for filing the return See instructions	Name of Exempt Organization WESTMINSTER CHRISTIAN PRIVATE SCHOOL, INC.	Employer identification number 59-6057154
	Number, street, and room or suite no. If a P.O. box, see instructions 6855 SW 152ND STREET	For IRS use only
	City, town or post office, state, and ZIP code. For a foreign address, see instructions MIAMI, FL 33157	

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

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

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

ROBERT LUNDGREN, CFO

- The books are in the care of **6855 SW 152ND STREET, MIAMI, FL - 33157**

Telephone No. **305-233-2030**

FAX No.

- If the organization does not have an office or place of business in the United States, check this box ☐

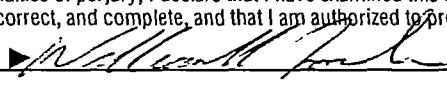
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until **MAY 15, 2010**
 5 For calendar year , or other tax year beginning **JUL 1, 2008**, and ending **JUN 30, 2009**
 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
 7 State in detail why you need the extension **SEE STATEMENT 1**

8a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions.	8a	\$
b	If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$
c	Balance Due. Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$ N/A

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title **CPA**

Date **2/11/10**