



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

2009

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
 ▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
 ▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning July 1, 2009, and ending June 30, 20 10

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization Children's Workshop Inc.		D Employer identification number 39-1166532
		Number and street (or P.O. box, if mail is not delivered to street address) Room/suite 1717 N 73rd St	E Telephone number 414-258-6559	
		City or town, state or country, and ZIP + 4 Wauwatosa, WI 53213		F Group Exemption Number ▶ N/A

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).
G Accounting Method: Cash Accrual
 Other (specify) ▶

I Website: ▶
J Tax-exempt status (check only one) – 501(c) (3) ◀ (insert no.) 4947(a)(1) or 527
H Check ▶ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

K Check ▶ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	13202
	2	Program service revenue including government fees and contracts	2	134797
	3	Membership dues and assessments	3	0
	4	Investment income	4	9550
	5a	Gross amount from sale of assets other than inventory	5a	0
	5b	Less: cost or other basis and sales expenses	5b	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/>		
	6a	Gross revenue (not including \$ 0 of contributions reported on line 1)	6a	4331
	6b	Less: direct expenses other than fundraising expenses	6b	1947
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	2384	
7a	Gross sales of inventory, less returns and allowances	7a	0	
7b	Less: cost of goods sold	7b	0	
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8	Other revenue (describe ▶)	8	0	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	159933	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	4200
	11	Benefits paid to or for members	11	0
	12	Salaries, other compensation, and employee benefits	12	105289
	13	Professional fees and other payments to independent contractors	13	300
	14	Occupancy, rent, utilities, and maintenance	14	26149
	15	Printing, publications, postage, and shipping	15	1796
	16	Other expenses (describe ▶ Insurance, Supplies, Training, Miscellaneous)	16	31429
	17	Total expenses. Add lines 10 through 16	17	169163
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	(9230)
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	111079
	20	Other changes in net assets or fund balances (attach explanation)	20	(2566)
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	99283

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

		(See the instructions for Part II.)		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	120810	22	111731	
23	Land and buildings	0	23	0	
24	Other assets (describe ▶ Equipment, Art, Security deposit)	3210	24	2285	
25	Total assets	124020	25	114016	
26	Total liabilities (describe ▶ Accounts payable, Deferred Revenues)	12941	26	14733	
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	111079	27	99283	

P 5

Part V Other Information (Note the statement requirements in the instructions for Part V.)

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		✓
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		✓
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		✓
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a _____		
b	Did the organization file Form 1120-POL for this year?		✓
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b _____		
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 39a _____		
b	Gross receipts, included on line 9, for public use of club facilities 39b _____		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____		
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		✓
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____ 0		
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____ 0		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		✓
41	List the states with which a copy of this return is filed. ▶ _____		
42a	The organization's books are in care of ▶ <u>Susan Schall</u> Telephone no. ▶ <u>414-258-6559</u> Located at ▶ <u>1717 N 73rd St., Wauwatosa, WI</u> ZIP + 4 ▶ <u>53213-2214</u>		
b	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)?	Yes	No
	If "Yes," enter the name of the foreign country: ▶ _____		✓
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?		✓
	If "Yes," enter the name of the foreign country: ▶ _____		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ		✓

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		<input checked="" type="checkbox"/>
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input checked="" type="checkbox"/>	
49a Did the organization make any transfers to an exempt non-charitable related organization?		<input checked="" type="checkbox"/>
b If "Yes," was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

f Total number of other employees paid over \$100,000 0

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000 0

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: Duane E Schultz Date: 11/9/10
 Type or print name and title: Duane Schultz, President

Paid Preparer's Use Only

Preparer's signature: Gerald J Behrendt Date: 7-25-10 Check if self-employed:
 Firm's name (or yours if self-employed), address, and ZIP + 4: Gerald Behrendt EIN: [REDACTED]
104 W Bayridge Dr., Weston, FL 33326 Phone no.: 414-801-5533

May the IRS discuss this return with the preparer shown above? See instructions Yes No

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

Schools

OMB No. 1545-0047

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization

Employer identification number

Children's Workshop Inc.

39 1166532

	YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	✓
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?	2	✓
3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Schedule O (Form 990) <u>See attached</u>	3	✓
4 Does the organization maintain the following?		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	✓
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	✓
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	✓
d Copies of all material used by the organization or on its behalf to solicit contributions?	4d	✓
If you answered "No" to any of the above, please explain. If you need more space, use Schedule O (Form 990).		
5 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges?	5a	✓
b Admissions policies?	5b	✓
c Employment of faculty or administrative staff?	5c	✓
d Scholarships or other financial assistance?	5d	✓
e Educational policies?	5e	✓
f Use of facilities?	5f	✓
g Athletic programs?	5g	✓
h Other extracurricular activities?	5h	✓
If you answered "Yes" to any of the above, please explain. If you need more space, use Schedule O (Form 990).		
6a Does the organization receive any financial aid or assistance from a governmental agency?	6a	✓
b Has the organization's right to such aid ever been revoked or suspended?	6b	✓
If you answered "Yes" to either line 6a or line 6b, explain on Schedule O (Form 990).		
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Schedule O (Form 990)	7	✓

Form 990 - Tax year 2009

CHILDREN'S WORKSHOP
EIN 39-1166532
GRANTS - 2009-2010 SCHOOL YEAR

Briana and Neil Kozlowicz
1529 Alice Street
Wauwatosa, WI 53213

\$425

Joy and Rob Lenz
6020 West Martin Drive
Wauwatosa, WI 53213

\$1290

Sarah Zaske and Garrett McElfresh
2034 North 59th Street
Milwaukee, WI 53208

\$1220

Dana and Jonathan Parisi
2350 South 75th Street
West Allis, WI 53219

\$765

Mary Ellen and Matt Walters
2323 North 69th Street
Wauwatosa, WI 53213

\$500

TOTAL

\$4200

Form 990-EZ – Tax Year 2009
Children’s Workshop, Inc.
EIN 39-1166532
Line 20

**Fund balance was decreased by \$2,566 as a result of an
unrealized loss in mutual fund share price.**

Children's Workshop

Guidelines for Tuition Grants

Each year the Board of Directors of Children's Workshop sets aside a certain amount of money to be used for partial tuition grants for children who would otherwise be unable to attend school. The staff and Board want to insure that ability to pay is not a main criterion for attendance at the school. Although funds are limited, we will try to accommodate everyone in need.

1. Before applying for a grant, your child must be enrolled at Children's Workshop and the application fee must be submitted.
2. The total amount of grants awarded shall not be less than 4% of the budget and not more than 10%. Additional amounts may be available should contributions or donations be identified for this purpose.
3. Grants will be made on a semester basis. Applications will be completed at the beginning of each semester. (Deadline dates: early August and early December)
4. All applications will be reviewed by the Finance Committee in August and December with recommendations for the final action made to the Board at the September and January meetings.
5. All applications will be reviewed based on the following criteria: income, assets, family size, family circumstances. **Grants will be awarded up to 40% of total tuition.**

Children's Workshop does not discriminate on the basis of race, color, creed, sex, religion, or handicap.

Children's Workshop

Preschool and Kindergarten

Please return by _____

Application for Financial Aid

Name of applicant _____

Address _____

City _____ Zip _____ Phone _____

How many children do you have presently enrolled at Children's Workshop? _____

Other schools attended:

_____ Dates _____

_____ Dates _____

Your child(ren) will attend Children's Workshop for _____ 3 days
_____ 4 days
_____ 5 days
_____ Extended Day

Family Data

Marital status:

_____ Single _____ Married _____ Divorced _____ Separated _____ Widowed

Mother's occupation _____

Place of employment _____

Business address _____

Position _____ Phone _____

Father's occupation _____

Place of employment _____

Business address _____

Position _____ Phone _____

Number of dependents (adults and children) _____

Income information (monthly)

Gross monthly income - mother _____

Gross monthly income - father _____

Other income _____

Other sources (relatives, etc.) _____

If you are divorced or separated, please answer the following:

Monthly income from child support _____

Monthly income from alimony _____

Which parent is responsible for payment of tuition? _____

Expense information (monthly)

Medical (list only those which are unusual in nature and are not reimbursed by insurance.)

Type _____ Monthly expense _____

Type _____ Monthly expense _____

Housing

If homeowner, monthly payments _____

If renter, monthly rent _____

Expense information (monthly) continued

Car

Do you drive a car? _____ If yes, year and make _____

Monthly car payment _____

Other expenses

Food (monthly average) _____

Clothing _____

Insurance _____

Utilities _____

Other child care costs _____

Loan payments _____

Assets (current value)

Savings account _____

Stocks and/or bonds _____

Other _____

Is there any other information you feel the Board should know when considering your application for assistance?

After careful consideration, please answer the following (keeping in mind that grants are awarded up to a maximum of 40% of the total tuition): How much do you feel you could afford to pay toward your child's monthly tuition?

Would you be available for occasional volunteer work at school if needed?

I declare that the information contained in this form, to the best of my knowledge and belief, is true, correct, and complete. I understand that any grant made will be revoked in the event of misrepresentation.

Signature of applicant

Date

Children's Workshop does not discriminate on the basis of race, color, creed, sex, religion, or handicap.

Children's Workshop

Preschool and Kindergarten

GUIDING PRINCIPLES

We recognize each child as an individual whose uniqueness, rights and needs are accepted and respected.

The growth of the total child involves physical, intellectual, social, moral and creative elements.

Respect for the individual as well as the environment is a prerequisite of learning.

The child's dignity is fostered by self-sufficiency.

The child's self-esteem and sense of competency are crucial to learning.

The key to successful learning is tapping the child's natural curiosity and desire to learn.

We recognize that children go through predictable developmental stages, but not always at the same age or at the same time.

Opportunities are provided for the development of social skills.

The child is allowed freedom and choice within a prepared learning environment.

Curiosity and creativity are fostered.

Our environment encourages personal and professional growth in teachers as well as children.

All areas of learning are interrelated.

A good learning environment is joyful, responsive, spontaneous, and provides experiences to meet each child's developmental needs.

We recognize that the Montessori philosophy and materials offer the child a sound learning foundation.

Our children are representative of the diversity found in our community.

APPLICATION FOR ENROLLMENT

Application for enrollment for the academic year 2009 to 2010 (September through May) is hereby submitted with an accompanying fee of \$50. I (we) understand that the one-time \$50 application fee is NOT refundable. Children will be accepted in the order in which the applications are received. Parents will be notified of their child's starting date depending on available openings.

I (we) agree to pay the full amount due for the current month no later than the 1st of the month for each month of the academic year (September through May).

Please check the schedule you are requesting for your child:

_____ 5 mornings per week

_____ 5 afternoons per week

_____ 4 mornings per week

_____ 4 afternoons per week

_____ 3 mornings per week

_____ Extended Day (five year olds)

If choosing fewer than 5 days, please circle the days you prefer:

Monday

Tuesday

Wednesday

Thursday

Friday

Child's name (please print)

Birth date

Father's name

Mother's name

Phone number

Street address

City

Zip code

Signature of parent or guardian

Date

_____ I am interested in receiving information regarding a partial tuition grant.

Children's Workshop does not discriminate on the basis of race, color, creed, sex, religion or handicap.

2009-2010 FEE SCHEDULE

FULL RATE Paid on the 1st of the month (Except September - due 8/1)	15TH OF THE MONTH Paid two weeks prior to the 1st of the month (September due 8/1)	SEMESTER PAYMENT Paid 8/1 and 12/15 (There are four months in the first semester and five in the second)
3 days - - - - - \$285	3 days - - - - - \$265	3 days - - - - - \$1020/1275 (\$255/month)
4 days - - - - - \$340	4 days - - - - - \$325	4 days - - - - - \$1240/1550 (\$310/month)
5 days - - - - - \$400	5 days - - - - - \$380	5 days - - - - - \$1460/1825 (\$365/month)
Extended Day - - \$460	Extended Day - - \$440	Extended Day - \$1610/2075 (\$415/month)

There is a 10% discount on the second child's tuition.

A limited number of partial tuition grants are available each semester. Ask the coordinator for an application.

PLANNED DAILY SCHEDULE

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
Mornings: 8:30 - 11:15 a.m.		Afternoons: 12:30 - 3:15 p.m.		
Main Classroom Practical Life Spanish Music	Main Classroom Practical Life Art Creative Play	Main Classroom Practical Life Art Creative Play	Main Classroom Practical Life Art Creative Play	Main Classroom Practical Life Art