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**Short Form**

**Return of Organization Exempt From Income Tax**

**2013**

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

**Open to Public Inspection**

▶ Do not enter Social Security numbers on this form as it may be made public.

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

Department of the Treasury  
Internal Revenue Service

**A** For the 2013 calendar year, or tax year beginning July 1, 2013, and ending June 30, 20 14

**B** Check if applicable:

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

**C** Name of organization

**Westside Early Education**

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

**3919 Hillcrest Drive**

City or town, state or province, country, and ZIP or foreign postal code

**Des Moines, Iowa 50310-4334 USA**

Room/suite

**D** Employer identification number

**45-2705322**

**E** Telephone number

**515-278-1966**

**F** Group Exemption Number ▶

**G** Accounting Method:  Cash  Accrual Other (specify) ▶

**H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

**I** Website: ▶

**J** Tax-exempt status (check only one) –  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

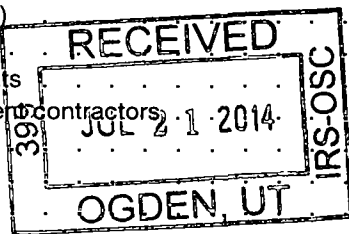
**K** Form of organization:  Corporation  Trust  Association  Other

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$ **175,579.78**

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

Check if the organization used Schedule O to respond to any question in this Part I . . . . .

		Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received . . . . .	1	19,971.58	10	Grants and similar amounts paid (list in Schedule O)	10	
2	Program service revenue including government fees and contracts . . . . .	2	76,860.03	11	Benefits paid to or for members . . . . .	11	
3	Membership dues and assessments . . . . .	3	70,548.53	12	Salaries, other compensation, and employee benefits . . . . .	12	150,684.97
4	Investment income . . . . .	4		13	Professional fees and other payments to independent contractors . . . . .	13	
5a	Gross amount from sale of assets other than inventory . . . . .	5a		14	Occupancy, rent, utilities, and maintenance . . . . .	14	12,419.20
b	Less: cost or other basis and sales expenses . . . . .	5b		15	Printing, publications, postage, and shipping . . . . .	15	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c		16	Other expenses (describe in Schedule O) . . . . .	16	9,914.89
6	Gaming and fundraising events			17	<b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶	17	173,019.06
a	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	6a		18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	1,528.17
b	Gross income from fundraising events (not including \$ .00 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	6b	8,199.64	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	23,847.15
c	Less: direct expenses from gaming and fundraising events . . . . .	6c	1,032.55	20	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	6d	7,167.09	21	Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . . ▶	21	25,375.32
7a	Gross sales of inventory, less returns and allowances . . . . .	7a					
b	Less: cost of goods sold . . . . .	7b					
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c					
8	Other revenue (describe in Schedule O) . . . . .	8					
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶	9	174,547.23				



SCANNED JUL 30 2014

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Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III
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
37b 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 tax year covered by this return?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955
40b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.
40c 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
40d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e 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 Roger L Hudson Telephone no. 515-278-1966 Located at 3919 Hillcrest Drive Des Moines, Iowa ZIP + 4 50310-4334
42b 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)? 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.
42c At any time during the calendar year, did the organization maintain an office outside 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 and enter the amount of tax-exempt interest received or accrued during the tax year
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)

**46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . . 

	Yes	No
46		✓

**Part VI Section 501(c)(3) organizations only**

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . .

	Yes	No
<b>47</b> Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	47	✓
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	48	✓
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	49a	✓
<b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .	49b	

**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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

**f** Total number of other employees paid over \$100,000 . . . . . ▶ \_\_\_\_\_

**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 business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

**d** Total number of other independent contractors each receiving over \$100,000 . . . . . ▶ \_\_\_\_\_

**52** Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A . . . . . ▶  Yes  No

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

<b>Sign Here</b>	<i>Roger L. Hudson</i> Signature of officer	7/12/2014 Date
	Roger L Hudson Treasurer Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no ▶			

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

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

**Public Charity Status and Public Support**

OMB No 1545-0047

**2013**

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

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or Form 990-EZ.

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

**Open to Public Inspection**

Name of the organization <b>Westside Early Education</b>	Employer identification number <b>45-2705322</b>
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box 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—Non-functionally integrated
- 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? 

	Yes	No
<b>11g(i)</b>		
<b>11g(ii)</b>		
<b>11g(iii)</b>		
  - (ii) A family member of a person described in (i) above? 

	Yes	No
<b>11g(ii)</b>		
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above? 

	Yes	No
<b>11g(iii)</b>		
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization 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 monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .			157,671.05	92,395.33	90,520.11	340,586.49
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .			.00	75,220.15	76,860.03	152,080.18
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .			.00	.00	.00	.00
<b>4 Total.</b> Add lines 1 through 3 . . . . .			157,671.05	167,615.48	167,380.14	492,666.67
<b>5</b> 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) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4.						492,666.67

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>7</b> Amounts from line 4 . . . . .			157,671.05	167,615.48	167,380.14	492,666.67
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .			.00	.00	.00	.00
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .			.00	.00	.00	.00
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .			.00	.00	.00	.00
<b>11 Total support.</b> Add lines 7 through 10						492,666.67
<b>12</b> Gross receipts from related activities, etc. (see instructions) . . . . .					12	
<b>13 First five years.</b> 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 <b>stop here</b> . . . . . ▶ <input checked="" type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) . . . . .	<b>14</b>	%
<b>15</b> Public support percentage from 2012 Schedule A, Part II, line 14 . . . . .	<b>15</b>	%
<b>16a 33 1/3% support test—2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>b 33 1/3% support test—2012.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2013.</b> 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 <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2012.</b> 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 <b>stop here</b> . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")			157,671.05	92,395.33	90,520.00	340,586.49
<b>2</b> 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 . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .				75,220.15	76,860.15	152,080.18
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . .			157,671.05	167,615.48	167,380.14	492,666.67
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . .						
<b>c</b> Add lines 7a and 7b . . . .			157,671.05	167,615.48	167,380.14	492,666.67
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . .						.00

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6 . . . .			157,671.05	167,615.48	167,380.14	492,666.67
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . .						
<b>c</b> Add lines 10a and 10b . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . .			157,671.05	167,615.48	167,380.14	492,666.67
<b>14 First five years.</b> 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 <b>stop here</b> . . . . ▶ <input checked="" type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 . . . .	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17 . . . .	<b>18</b>	%

- 19a 33 1/3% support tests—2013.** 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—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶

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

SCHEDULE O FORM 990-EZ

WESTSIDE EARLY EDUCATION YEAR 7/1/2013 THRU 6/30/2014 45-2705322 (EID#)

Other Expenses:

Supplies 4,431.62

Equipment 1,710.14

Program Expense 1,105.05

Home Visit Expense 660.00

Summer Camp Expense 604.62

Continuing Education 249.90

Miscellaneous and Food 1,153.56

Total other expenses Part 1 Line 16 Page 1 Form 990-EZ 9,914.89

**Westside Early Education Cash Flow Activity  
Year Ended June 30, 2014**

<b>Program</b>	<b>Beginning Balance</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Ending Balance</b>
<b>ALL PROGRAMS</b>	\$ 14,287.16	\$ 28,442.45	\$ 30,816.30	\$ 11,913.31
<b>WEE PLAY</b>	\$ 1,707.44	\$ 22,535.00	\$ 32,120.68	\$ (7,878.24)
<b>THREE YEAR OLDS</b>	\$ (3,826.91)	\$ 38,012.30	\$ 37,914.60	\$ (3,729.21)
<b>FOUR YEAR OLDS</b>	\$ 11,679.46	\$ 86,590.03	\$ 73,200.03	\$ 25,069.46
<b>TOTALS ON CASH BASIS</b>	\$ 23,847.15	\$ 175,579.78	\$ 174,051.61	\$ 25,375.32

## WESTSIDE EARLY EDUCATION

### Statement of Operations ALL PROGRAMS Year Ended June 30, 2014

	Annual Budget	Months of May & June	Year-to Date	%YTD of Budget
<b>Income</b>				
Donations	\$ 5,000.00	\$ 70.00	\$ 9,656.58	193.1%
Lunch Bunch Fees	\$ 1,000.00	\$ 178.00	\$ 1,106.00	110.6%
Summer Camp Fees & Swim Fees	\$ 1,850.00	\$ 1,898.75	\$ 1,978.75	107.0%
Zion Lutheran Church Playground Donation	\$ 5,000.00	\$ -	\$ 5,000.00	100.0%
Orchard Place grant	\$ -	\$ 2,500.00	\$ 2,500.00	
Fundraising	\$ 3,000.00	\$ 2,702.31	\$ 8,199.64	273.3%
Other Income	\$ 150.00	\$ 0.46	\$ 1.48	1.0%
<b>Total Income</b>	<b>\$ 16,000.00</b>	<b>\$ 7,349.52</b>	<b>\$ 28,442.45</b>	<b>177.8%</b>
<b>Expenditures</b>				
Summer Camp Wages	\$ 1,100.00	\$ 1,490.00	\$ 1,490.00	135.5%
Program Assistance	\$ 3,500.00	\$ 807.51	\$ 5,475.27	156.4%
Social Security	\$ 700.00	\$ 302.96	\$ 917.62	131.1%
Summer Camp Expense	\$ 200.00	\$ 439.62	\$ 604.62	302.3%
Lunch Bunch Expense	\$ 400.00	\$ 90.00	\$ 660.00	165.0%
Food	\$ 100.00	\$ -	\$ 16.20	16.2%
Supplies	\$ 1,000.00	\$ 274.08	\$ 1,207.39	120.7%
Dues-License-Fees	\$ 400.00	\$ -	\$ -	0.0%
Accounting	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	100.0%
Custodial	\$ 3,300.00	\$ 592.51	\$ 3,418.65	103.6%
Rent	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	100.0%
Insurance	\$ 2,800.00	\$ -	\$ 2,789.00	99.6%
Telephone	\$ 600.00	\$ 92.60	\$ 599.89	100.0%
Equipment	\$ 1,000.00	\$ 183.53	\$ 1,168.34	116.8%
Repairs and Maintenance	\$ 1,000.00	\$ 324.36	\$ 506.88	50.7%
Playground Maintenance	\$ 5,500.00	\$ -	\$ 6,523.43	118.6%
Program Expense	\$ 100.00	\$ -	\$ 462.00	462.0%
Fundraisers Expense	\$ 1,000.00	\$ 91.63	\$ 1,032.55	103.3%
Miscellaneous	\$ 200.00	\$ -	\$ 844.46	422.2%
<b>Total Expenditures</b>	<b>\$ 26,000.00</b>	<b>\$ 6,788.80</b>	<b>\$ 30,816.30</b>	<b>118.5%</b>
<b>Income Over (Under) Expenditures</b>	<b>\$ (10,000.00)</b>		<b>\$ (2,373.85)</b>	
<b>Fund Balance - Beginning of Year</b>			<b>\$ 14,287.16</b>	
<b>Fund Balance June 30,2014</b>			<b>\$ 11,913.31</b>	

**WESTSIDE EARLY EDUCATION**

**Statement of Operations WEE PLAY PROGRAM  
Year Ended June 30, 2014**

	Annual Budget	Months of May & June	Year-to Date	%YTD of Budget
<b>Income</b>				
Tuition	\$ 30,000.00	\$ 3,270.00	\$ 21,435.00	71.5%
Registration Fees	\$ 1,000.00	\$ 50.00	\$ 1,100.00	110.0%
Scholarships	\$ -	\$ -	\$ -	
<b>Total Income</b>	<b>\$ 31,000.00</b>	<b>\$ 3,320.00</b>	<b>\$ 22,535.00</b>	<b>72.7%</b>
<b>Expenditures</b>				
Salaries	\$ 29,000.00	\$ 4,596.18	\$ 28,851.70	99.5%
Social Security	\$ 2,300.00	\$ 353.55	\$ 2,228.37	96.9%
Substitute Pay	\$ 500.00	\$ 25.00	\$ 300.00	60.0%
Supplies	\$ 600.00	\$ 189.90	\$ 610.11	101.7%
Equipment	\$ 400.00	\$ -	\$ 30.50	7.6%
Miscellaneous	\$ 100.00	\$ -	\$ 100.00	100.0%
Continuing Education	\$ 400.00	\$ -	\$ -	0.0%
Food	\$ 100.00	\$ -	\$ -	0.0%
<b>Total Expenditures</b>	<b>\$ 33,400.00</b>	<b>\$ 5,164.63</b>	<b>\$ 32,120.68</b>	<b>96.2%</b>
<b>Income Over (Under) Expenditures</b>	<b>\$ (2,400.00)</b>		<b>\$ (9,585.68)</b>	
Fund Balance - Beginning of Year			\$ 1,707.44	
<b>Fund (Deficit) Balance - June 30, 2014</b>			<b>\$ (7,878.24)</b>	

**WESTSIDE EARLY EDUCATION**

**Statement of Operations 3-YEAR OLDS PROGRAM  
Year Ended June 30, 2014**

	Annual Budget	Month of March	Year-to Date	%YTD of Budget
<b>Income</b>				
Tuition	\$ 40,000.00	\$ 5,320.00	\$ 33,887.30	84.7%
Registration Fees	\$ 2,000.00	\$ 50.00	\$ 1,310.00	65.5%
Scholarships	\$ -	\$ -	\$ 2,815.00	
Other Income	\$ -	\$ -	\$ -	
<b>Total Income</b>	<b>\$ 42,000.00</b>	<b>\$ 5,370.00</b>	<b>\$ 38,012.30</b>	<b>90.5%</b>
<b>Expenditures</b>				
Salaries	\$ 33,000.00	\$ 5,180.28	\$ 32,670.20	99.0%
Social Security	\$ 2,600.00	\$ 386.41	\$ 2,492.62	95.9%
Substitute Pay	\$ 1,400.00	\$ 113.72	\$ 986.31	70.5%
Supplies	\$ 1,000.00	\$ 476.47	\$ 1,060.75	106.1%
Food	\$ 100.00	\$ -	\$ -	0.0%
Equipment	\$ 400.00	\$ -	\$ 56.92	14.2%
Miscellaneous	\$ 200.00	\$ -	\$ 167.90	84.0%
Continuing Education	\$ 500.00	\$ -	\$ 139.90	28.0%
Program Expense	\$ 500.00	\$ -	\$ 70.00	14.0%
Home Visits	\$ 300.00	\$ -	\$ 270.00	90.0%
<b>Total Expenditures</b>	<b>\$ 40,000.00</b>	<b>\$ 6,156.88</b>	<b>\$ 37,914.60</b>	<b>94.8%</b>
<b>Income Over (Under) Expenditures</b>	<b>\$ 2,000.00</b>		<b>\$ 97.70</b>	
Fund (Deficit) Balance - Beginning of Year			\$ (3,826.91)	
<b>Fund (Deficit) Balance - June 30, 2014</b>			<b>\$ (3,729.21)</b>	

## WESTSIDE EARLY EDUCATION

### Statement of Operation 4 Year-Olds Program Year Ended June 30, 2014

	Annual Budget	Months of May & June	Year-to Date	%YTD of Budget
<b>Income</b>				
State Aid/Johnston School District	\$ 77,500.00	\$ 20,436.53	\$ 76,860.03	99.2%
Tuition students	\$ 3,000.00	\$ 1,200.00	\$ 7,430.00	247.7%
Registration fees	\$ 2,000.00	\$ -	\$ 2,300.00	115.0%
Scholarships	\$ -	\$ -	\$ -	
<b>Total Income</b>	<b><u>\$ 82,500.00</u></b>	<b><u>\$ 21,636.53</u></b>	<b><u>\$ 86,590.03</u></b>	<b><u>105.0%</u></b>
<b>Expenditures</b>				
Salaries	\$ 64,750.00	\$ 10,234.49	\$ 63,796.28	98.5%
Social Security	\$ 5,000.00	\$ 784.86	\$ 4,972.95	99.5%
Substitute Pay	\$ 700.00	\$ 100.00	\$ 1,325.00	189.3%
Supplies	\$ 1,200.00	\$ 623.02	\$ 1,553.37	129.4%
Equipment	\$ 600.00	\$ -	\$ 454.38	75.7%
Food	\$ 150.00	\$ -	\$ -	0.0%
Continuing Education	\$ 300.00	\$ -	\$ 110.00	36.7%
Miscellaneous	\$ 200.00	\$ -	\$ 25.00	12.5%
Program Expense	\$ 700.00	\$ 253.05	\$ 573.05	81.9%
Home Visits	\$ 400.00	\$ -	\$ 390.00	97.5%
<b>Total Expenditures</b>	<b><u>\$ 74,000.00</u></b>	<b><u>\$ 11,995.42</u></b>	<b><u>\$ 73,200.03</u></b>	<b><u>98.9%</u></b>
Income Over (Under) Expenditures	<b><u>\$ 8,500.00</u></b>		<b><u>\$ 13,390.00</u></b>	
Fund Balance - Beginning of Year			<b><u>\$ 11,679.46</u></b>	
<b>Fund Balance - June 30, 2014</b>			<b><u>\$ 25,069.46</u></b>	
<b>Note: Johnston Community School District Billing for May &amp; June</b>			<b><u>\$ 12,595.19</u></b>	
<b>Payment deposited in bank June 30, 2014</b>				