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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 private foundations)
 Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.
 Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2013
Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 07-01-2013, 2013, and ending 06-30-2014

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	C Name of organization THE WESTMINSTER SCHOOLS INC		D Employer identification number 58-0566206
	Doing Business As		E Telephone number (404) 355-8673
	Number and street (or P O box if mail is not delivered to street address) Room/suite 1424 West Paces Ferry Road Suite		
	City or town, state or province, country, and ZIP or foreign postal code Atlanta, GA 303272428		G Gross receipts \$ 153,642,012
F Name and address of principal officer William Clarkson IV 1424 West Paces Ferry Road Atlanta, GA 303272428		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: www.westminster.net			
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation 1920	M State of legal domicile GA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities CHRISTIAN INDEPENDENT DAY SCHOOL FOR BOYS AND GIRLS WHICH SEEKS TO DEVELOP THE WHOLE PERSON FOR COLLEGE AND FOR LIFE THROUGH EXCELLENT EDUCATION		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	29
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	27
	5 Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	816
	6 Total number of volunteers (estimate if necessary)	6	350
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	-732,832	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	6,401,006	5,191,862
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	42,374,247	44,524,470
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,755,994	10,626,350
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	593,325	481,611
		57,124,572	60,824,293
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	4,454,806	4,645,592
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	33,932,993	35,967,213
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25) <u>1,638,313</u>		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	18,447,857	19,282,347
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	56,835,656	59,895,152
19 Revenue less expenses Subtract line 18 from line 12	288,916	929,141	
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	347,698,524	369,874,168
	21 Total liabilities (Part X, line 26)	58,749,496	60,994,548
22 Net assets or fund balances Subtract line 21 from line 20	288,949,028	308,879,620	

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	2015-05-06 Date			
	Wendy Barnhart Director of Business and Finance Type or print name and title				
Paid Preparer Use Only	Prnt/Type preparer's name Michele N Melchior	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00488037
	Firm's name <u>GRANT THORNTON LLP</u>	Firm's EIN			
	Firm's address <u>1100 PEACHTREE STREET SUITE 1200</u> ATLANTA, GA 30309	Phone no (404) 355-8673			

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission
 CHRISTIAN INDEPENDENT DAY SCHOOL FOR BOYS AND GIRLS WHICH SEEKS TO DEVELOP THE WHOLE PERSON FOR COLLEGE AND FOR LIFE THROUGH EXCELLENT 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 organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses \$ 49,065,224 including grants of \$ 4,645,592) (Revenue \$ 42,763,361)
 ELEMENTARY & SECONDARY EDUCATION, GENERAL OTHER THE SCHOOL ENROLLED 1855 STUDENTS IN THE YEAR ENDED JUNE 30, 2014 WITH 30% MINORITY ENROLLMENT LOW CLASS SIZE ENCOURAGES ACADEMIC ACHIEVEMENTS REFLECTED BY STUDENTS' ACCOMPLISHMENTS INCLUDING 36 NATIONAL MERIT SEMIFINALISTS, 47 COMMENDED STUDENTS, AND 5 NATIONAL ACHIEVEMENT SEMIFINALISTS THE MOST RECENT SAT RANGE FOR THE MIDDLE 50% OF THE SENIOR CLASS WAS 1900-2200 THE SCHOOL'S FACULTY, WITH 257 ADVANCED DEGREES, REPRESENTS AN INTEGRAL COMPONENT OF EACH STUDENT'S EDUCATION ANOTHER SIGNIFICANT COMPONENT OF THEIR EDUCATION IS THE SCHOOL'S 3 LIBRARIES WHICH HOUSE 94,000 VOLUMES WESTMINSTER'S STUDENTS' INTERESTS EXTEND BEYOND ACADEMICS, AND INCLUDE ATHLETIC PURSUITS, ARTISTIC ACCOMPLISHMENTS, AND COMMUNITY SERVICE IN THE 2013-2014 SCHOOL YEAR, THE SCHOOL WON 5 STATE CHAMPIONSHIPS IN ATHLETIC COMPETITIONS, WITH OVER 80% STUDENTS INVOLVED IN ATHLETIC ACTIVITIES THE ARTS ARE HISTORICALLY VERY STRONG AT WESTMINSTER OVER 64% OF STUDENTS IN THE MIDDLE SCHOOL AND 30% OF STUDENTS IN THE UPPER SCHOOL PARTICIPATE IN THE PERFORMING ARTS THE BAND, ORCHESTRA, AND CHORAL PROGRAMS HAVE A NUMBER OF OFFERINGS IN EACH DIVISION OF THE SCHOOL, AND CONSISTENTLY RECEIVE SUPERIOR RATING IN COMPETITIONS WESTMINSTER IS DEDICATED TO THE CONCEPT OF COMMUNITY SERVICE AND STUDENTS HAVE A STRONG TRADITION OF INVOLVEMENT IN THEIR SCHOOL AND THE WIDER COMMUNITY MOST STUDENTS PARTICIPATE IN VOLUNTARY COMMUNITY SERVICE ALL DIVISIONS OF THE SCHOOL PARTICIPATE IN SERVICE OPPORTUNITIES THROUGHOUT THE SCHOOL YEAR THROUGH ITS ENDOWMENT, WESTMINSTER HAS BEEN ABLE TO PROVIDE EDUCATIONAL OPPORTUNITIES TO STUDENTS WHO WOULD OTHERWISE NOT BE ABLE TO PARTICIPATE IN PRIVATE EDUCATION IN THE 2013-2014 SCHOOL YEAR, 15% OF THE STUDENTS RECEIVED NEED-BASED FINANCIAL AID WHICH MADE ATTENDANCE AT WESTMINSTER POSSIBLE FOOD SERVICES PROVIDES 2,300 LUNCHESES EACH DAY FOR STUDENTS, FACULTY AND STAFF, PLUS A NUMBER OF ADDITIONAL MEALS AT EVENTS AT THE SCHOOL

4b (Code) (Expenses \$ 1,684,189 including grants of \$) (Revenue \$ 1,761,109)
 STUDENT SERVICE PROGRAMS WESTMINSTER AUXILIARY ENTERPRISES PROVIDE PROGRAMS AND SERVICES WHICH AUGMENT THE SCHOOL'S EDUCATIONAL OBJECTIVES WESTMINSTER ELEMENTARY SCHOOL'S AFTER-SCHOOL PROGRAM, ASK!, SERVICES APPROXIMATELY 185 STUDENTS STUDENTS MAY CHOOSE TO PARTICIPATE IN MINI-COURSES IN A VARIETY OF SUBJECT AREAS INCLUDING ACADEMICS, ARTS AND ATHLETICS DURING REGULAR PROGRAM HOURS WESTMINSTER'S SUMMER PROGRAMS OFFER A WIDE VARIETY OF OPPORTUNITIES FOR WESTMINSTER AND NON-WESTMINSTER STUDENTS AGES 4-16 WESTMINSTER'S SUMMER SCHOOL IS AVAILABLE FOR BOTH WESTMINSTER AND NON-WESTMINSTER STUDENTS IN GRADES 6-12 TWO SESSIONS ARE OFFERED FOR BOTH FORWARD AND REMEDIAL CREDIT IN A VARIETY OF ACADEMIC SUBJECTS

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 50,749,413

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> <input checked="" type="checkbox"/>	Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? <input checked="" type="checkbox"/>	Yes	
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>		No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> <input checked="" type="checkbox"/>		No
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> <input checked="" type="checkbox"/>		No
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> <input checked="" type="checkbox"/>		No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> <input checked="" type="checkbox"/>		No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> <input checked="" type="checkbox"/>	Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> <input checked="" type="checkbox"/>	Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> <input checked="" type="checkbox"/>	Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> <input checked="" type="checkbox"/>		No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> <input checked="" type="checkbox"/>		No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/>	Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/>	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> <input checked="" type="checkbox"/>	Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> <input checked="" type="checkbox"/>		No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> <input checked="" type="checkbox"/>	Yes	
14a Did the organization maintain an office, employees, or agents outside of the United States?		No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> <input checked="" type="checkbox"/>	Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> <input checked="" type="checkbox"/>		No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> <input checked="" type="checkbox"/>		No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>		No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
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?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
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>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	Yes	
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
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>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
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>	32		No
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>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
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>	36		No
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>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 1a 153		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 1b 0		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
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 816		
2b	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 (see instructions).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	Yes	
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.	Yes	
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)?		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		No
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year. 7d		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12. 10a		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11	Section 501(c)(12) organizations. Enter		
11a	Gross income from members or shareholders. 11a		
11b	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		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O. 13a		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
13c	Enter the amount of reserves on hand. 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
1b	Enter the number of voting members included in line 1a, above, who are independent		
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?		No
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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?		No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		No
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
8a	The governing body?	Yes	
8b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, 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		No

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		No
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	Yes	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	Yes	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	Yes	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	Yes	
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?		
15a	The organization's CEO, Executive Director, or top management official	Yes	
15b	Other officers or key employees of the organization	Yes	
	If "Yes" to line 15a or 15b, 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?		No
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take 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 GA
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 LISA HUFFMAN 1424 WEST PACES FERRY ROAD
 Atlanta, GA 303272428 (404) 801-3486

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a					
	b	Membership dues 1b					
	c	Fundraising events 1c					
	d	Related organizations 1d					
	e	Government grants (contributions) 1e					
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	5,191,862				
	g	Noncash contributions included in lines 1a-1f \$ 1g	284,338				
	h	Total. Add lines 1a-1f h	5,191,862				
Program Service Revenue			Business Code				
	2a	TUITION AND FEES	900099	42,763,361	42,763,361		
	b	SUMMER PROGRAMS	900099	1,113,420	1,113,420		
	c	EXTENDED DAY PROGRAMS	900099	323,111	323,111		
	d	NURSERY	900099	324,578	324,578		
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f g		44,524,470			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) 3		383,438		383,438	
	4	Income from investment of tax-exempt bond proceeds 4		0			
	5	Royalties 5		0			
	6a	Gross rents	(i) Real	145,178			
			(ii) Personal				
			Less rental expenses	219,423			
			Rental income or (loss)	-74,245	0		
	d	Net rental income or (loss) d		-74,245		-74,245	
	7a	Gross amount from sales of assets other than inventory	(i) Securities	101,288,863	883,141		
			(ii) Other				
			Less cost or other basis and sales expenses	91,327,223	601,869		
			Gain or (loss)	9,961,640	281,272		
	d	Net gain or (loss) d		10,242,912		10,242,912	
	8a	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 c		0			
	9a	Gross income from gaming activities See Part IV, line 19 a					
	b	Less direct expenses b					
c	Net income or (loss) from gaming activities c		0				
10a	Gross sales of inventory, less returns and allowances a		941,079				
		Less cost of goods sold b	669,204				
		Net income or (loss) from sales of inventory c		271,875		271,875	
Miscellaneous Revenue		Business Code					
11a	SNACK BAR SALES	900099	61,167		61,167		
b	ATHLETIC EVENT GATE FEES	900099	61,558	61,558			
c	ALUMNI EVENTS	900099	10,265	10,265			
d	All other revenue		150,991	150,991			
e	Total. Add lines 11a-11d e		283,981				
12	Total revenue. See Instructions 12		60,824,293	44,747,284		10,885,147	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	0			
2	Grants and other assistance to individuals in the United States. See Part IV, line 22	4,645,592	4,645,592		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	1,716,425	675,789	1,040,636	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	180,139	180,139		
7	Other salaries and wages	27,226,248	22,994,935	3,320,715	910,598
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,609,126	1,272,650	286,079	50,397
9	Other employee benefits	3,172,065	2,662,076	396,942	113,047
10	Payroll taxes	2,063,210	1,691,912	306,560	64,738
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	163,077		163,077	
c	Accounting	130,849		130,849	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	158,644		158,644	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,186,067	614,311	556,977	14,779
12	Advertising and promotion	46,675	11,073	35,602	
13	Office expenses	1,907,213	1,294,618	471,755	140,840
14	Information technology	1,589,265	1,257,253	307,613	24,399
15	Royalties	0			
16	Occupancy	953,788		953,788	
17	Travel	1,029,417	1,010,957	9,162	9,298
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	1,312,668	886,200	229,084	197,384
20	Interest	616,355		616,355	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	5,850,884		5,850,884	
23	Insurance	608,387		608,387	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	FOOD	1,468,459	1,468,459		
b	MEMBERSHIP DUES	242,688	157,868	74,325	10,495
c	REPAIRS AND MAINTENANCE	1,776,216	161,279	1,614,646	291
d	PLANT ALLOCATION		9,654,949	-9,721,466	66,517
e	All other expenses	241,695	109,353	96,812	35,530
25	Total functional expenses. Add lines 1 through 24e	59,895,152	50,749,413	7,507,426	1,638,313
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	3,700	1	3,459,047
	2 Savings and temporary cash investments	29,237,467	2	19,650,929
	3 Pledges and grants receivable, net	6,921,180	3	3,360,818
	4 Accounts receivable, net	2,792,820	4	3,710,241
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L	0	5	1,340
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	268,087	8	333,644
	9 Prepaid expenses and deferred charges	1,775,838	9	1,716,058
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 140,579,873		
	b Less accumulated depreciation	10b 75,013,806	64,673,143	10c 65,566,067
	11 Investments—publicly traded securities	102,498,071	11	108,201,059
	12 Investments—other securities See Part IV, line 11	129,912,470	12	151,931,794
	13 Investments—program-related See Part IV, line 11	7,925,000	13	10,251,709
	14 Intangible assets	0	14	0
	15 Other assets See Part IV, line 11	1,690,748	15	1,691,462
16 Total assets. Add lines 1 through 15 (must equal line 34)	347,698,524	16	369,874,168	
Liabilities	17 Accounts payable and accrued expenses	10,835,616	17	10,301,634
	18 Grants payable	0	18	0
	19 Deferred revenue	28,106,116	19	29,510,925
	20 Tax-exempt bond liabilities	19,450,000	20	19,450,000
	21 Escrow or custodial account liability Complete Part IV of Schedule D	0	21	0
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	357,764	25	1,731,989
	26 Total liabilities. Add lines 17 through 25	58,749,496	26	60,994,548
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	133,799,280	27	144,692,767
	28 Temporarily restricted net assets	72,518,993	28	80,129,508
	29 Permanently restricted net assets	82,630,755	29	84,057,345
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	288,949,028	33	308,879,620	
34 Total liabilities and net assets/fund balances	347,698,524	34	369,874,168	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	60,824,293
2	Total expenses (must equal Part IX, column (A), line 25)	2	59,895,152
3	Revenue less expenses Subtract line 2 from line 1	3	929,141
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	288,949,028
5	Net unrealized gains (losses) on investments	5	18,925,046
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	76,405
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	308,879,620

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
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?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:
Software Version:
EIN: 58-0566206
Name: THE WESTMINSTER SCHOOLS INC

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Michael J Egan Chair	3 0	X		X				0	0	0
Jeffrey P Small Vice Chair	3 0	X		X				0	0	0
Lisa Borders Secretary	3 0	X		X				0	0	0
Robyn Rieser Barkin Board Member	3 0	X						0	0	0
Samuel G Candler Board Member	3 0	X						0	0	0
Nelson C Chu Board Member	3 0	X						0	0	0
Harold A Dawson Jr Board Member	3 0	X						0	0	0
Dorsey D Farr Board Member	3 0	X						0	0	0
William Stephen Floyd Board Member	3 0	X						0	0	0
Scott D Hawkins Board Member	3 0	X						0	0	0
Karen Horan H'Doubler Board Member	3 0	X						0	0	0
Douglas J Hertz Board Member	3 0	X						0	0	0
Katharne W Kelley Board Member	3 0	X						0	0	0
Janet Lavine Board Member	3 0	X						0	0	0
William H Linginfelter Board Member	3 0	X						0	0	0
James E Love III Board Member	3 0	X						0	0	0
William M McClatchey Board Member	3 0	X						0	0	0
Alison Bolch Moran Board Member	3 0	X						0	0	0
Joel T Murphy Board Member	3 0	X						0	0	0
Usha C Nair-Reichert Board Member	3 0	X						0	0	0
Floyd C Newton III Board Member	3 0	X						0	0	0
Ricardo J Nunez Board Member	3 0	X						0	0	0
John F Oglesby Board Member	3 0	X						0	0	0
William T Plybon Board Member	3 0	X						0	0	0
Olga Gozueta Rawls Board Member	3 0	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
B Clayton Rolader Board Member	3 0	X						0	0	0
Steven L Walker Board Member	3 0	X						0	0	0
D Scott Weimer Board Member	3 0	X						0	0	0
Maretta Edmunds Zakas Board Member	3 0	X						0	0	0
WILLIAM CLARKSON IV PRESIDENT	55 0			X				473,755	0	254,138
WENDY BARNHART DIRECTOR OF BUSINESS AND FINAN	55 0			X				195,122	0	56,429
MARY O'GARA - Effective 614 SECRETARY - PRESIDENT	55 0			X				51,117	0	22,133
KRISTI KERINS PRINCIPAL - ELEMENTARY	55 0				X			197,432	0	10,740
COLLEEN GLAUDE DEAN OF INSTIIT TECHNOLOGY	55 0				X			162,451	0	43,669
JERE WELLS ASST HEADMASTER FOR ACADEMICS	55 0				X			160,881	0	17,748
JOSEPH DIMON IV ASST HEADMASTER STUDENT LIFE	55 0				X			157,045	0	48,240
DANETTE MORTON PRINCIPAL - JUNIOR HIGH	55 0					X		147,905	0	56,947
John Peters Principal - High School	55 0					X		146,483	0	58,211
Robert Ryshke Exec Dir ,Center for Teaching	55 0					X		140,314	0	19,859
Marjorie Mitchell Director of Admissions	55 0					X		129,648	0	22,441
George Hudson Jr Director of Athletics	55 0					X		129,498	0	13,477

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at**
www.irs.gov/form990.

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
THE WESTMINSTER SCHOOLS INC

Employer identification number
58-0566206

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
11g(i)		
11g(ii)		
11g(iii)		

(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 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	
Total									

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 through 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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	
15 Public support percentage for 2012 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2013. 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 <input type="checkbox"/>		
b 33 1/3% support test—2012. 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 <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2013. 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 <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2012. 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 <input type="checkbox"/>		
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 <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
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 through 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 \$5,000 or 1% of the amount on line 13 for the year						
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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

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

- 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 III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference

Explanation

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions. Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization THE WESTMINSTER SCHOOLS INC

Employer identification number 58-0566206

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.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for total number, aggregate contributions, aggregate grants, and aggregate value.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply)
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

Table with 2 columns: Line number, Held at the End of the Year. Rows 2a, 2b, 2c, 2d.

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year
4 Number of states where property subject to conservation easement is located
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items
1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

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

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

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

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

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

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

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

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

Table with 2 columns: Description (1c-1f) and Amount

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include 1a-1g: Beginning of year balance, Contributions, Net investment earnings, gains, and losses, Grants or scholarships, Other expenditures for facilities and programs, Administrative expenses, End of year balance.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment 41.224%
b Permanent endowment 31.531%
c Temporarily restricted endowment 27.246%
The percentages in lines 2a, 2b, and 2c should equal 100%

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

Table with 2 columns: Yes, No. Rows: (i) unrelated organizations, (ii) related organizations

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

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

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

Table with 4 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	75,716,553
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	18,925,046
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	-4,569,187
e	Add lines 2a through 2d	2e	14,355,859
3	Subtract line 2e from line 1	3	61,360,694
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	158,644
b	Other (Describe in Part XIII)	4b	-695,045
c	Add lines 4a and 4b	4c	-536,401
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)	5	60,824,293

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	55,785,961
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	Other losses	2c	
d	Other (Describe in Part XIII)	2d	695,045
e	Add lines 2a through 2d	2e	695,045
3	Subtract line 2e from line 1	3	55,090,916
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	158,644
b	Other (Describe in Part XIII)	4b	4,645,592
c	Add lines 4a and 4b	4c	4,804,236
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)	5	59,895,152

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
Intended Uses of Endowment Funds	Schedule D, Part V, Line 4 THE PREEMINENT FUNCTION OF THE WESTMINSTER SCHOOLS, INC 's ENDOWMENT FUND IS TO PROVIDE FINANCIAL RESOURCES TO HELP UNDERWRITE THE EDUCATIONAL NEEDS OF CURRENT AND FUTURE GENERATIONS OF STUDENTS AND TO ENHANCE THE FINANCIAL WELL-BEING OF THE WESTMINSTER SCHOOLS
Liability for Uncertain Tax Position (ASC 740)	Schedule D, Part X, Line 2 The School is recognized as an organization exempt from federal income tax under Section 501(a) of the Internal Revenue Code (the Code) as an organization described in Section 501(c)(3), whereby only unrelated business income, as defined by Section 512(a) of the Code, is subject to federal income tax During 2014 and 2013, there was no provision for income taxes The School provides for income taxes based on Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 740, Income Taxes which establishes the criterion that an individual tax position has to meet for some or all of the benefits of that position to be recognized in the School's financial statements The School is required to determine that the relevant tax authority would more likely than not sustain the tax position following an audit The School has applied this criterion to all tax positions for which the statute of limitation remains open Tax years open to examination by tax authorities under the statute of limitations include fiscal 2011-2014 The School has determined that its tax positions satisfy the more likely than not criterion and that no provision for income taxes is required at June 30, 2014 and 2013 The School's policy is to record interest and penalties, if any, related to income tax matters in income tax expense For years ended June 30, 2014 and 2013, no such interest and penalties were recorded
Supplemental Description - Other	Schedule D, Part XI, Line 2d FINANCIAL AID - (\$4,645,592), INCREASE IN CSV \$6,054, CHANGE IN VALUE OF SPLIT INTEREST AGREEMENT \$15,041, UNREALIZED GAIN FROM INTEREST SWAP \$55,310
Supplemental Description - Other	Schedule D, Part XI, Line 4b BOOKSTORE COGS - (\$669,204), RENTAL EXPENSES (\$25,841)
Supplemental Description - Other	Schedule D, Part XII, Line 2d BOOKSTORE COGS - (\$669,204), RENTAL EXPENSES (\$25,841)
Supplemental Description - Other	Schedule D, Part XII, Line 4b FINANCIAL AID - \$4,645,592

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

2013

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

Name of the organization
THE WESTMINSTER SCHOOLS INC

Employer identification number

58-0566206

Part I

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?

	YES	NO
1	Yes	

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	Yes	
----------	-----	--

3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II

3	Yes	
----------	-----	--

4 Does the organization maintain the following?

a Records indicating the racial composition of the student body, faculty, and administrative staff?

4a	Yes	
-----------	-----	--

b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?

4b	Yes	
-----------	-----	--

c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?

4c	Yes	
-----------	-----	--

d Copies of all material used by the organization or on its behalf to solicit contributions?

4d	Yes	
-----------	-----	--

If you answered "No" to any of the above, please explain. If you need more space, use Part II

5 Does the organization discriminate by race in any way with respect to

a Students' rights or privileges?

5a		No
-----------	--	----

b Admissions policies?

5b		No
-----------	--	----

c Employment of faculty or administrative staff?

5c		No
-----------	--	----

d Scholarships or other financial assistance?

5d		No
-----------	--	----

e Educational policies?

5e		No
-----------	--	----

f Use of facilities?

5f		No
-----------	--	----

g Athletic programs?

5g		No
-----------	--	----

h Other extracurricular activities?

5h		No
-----------	--	----

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II

6a Does the organization receive any financial aid or assistance from a governmental agency?

6a		No
-----------	--	----

b Has the organization's right to such aid ever been revoked or suspended?

6b		No
-----------	--	----

If you answered "Yes" to either line 6a or line 6b, explain on Part II

7 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II

7	Yes	
----------	-----	--

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

Return Reference	Explanation
Publication of Racially Nondiscriminatory Policy	Schedule E, Part I, Line 3 THE SCHOOL'S NONDISCRIMINATORY POLICY IS INCLUDED IN THE ADMISSIONS SECTION OF THE SCHOOL'S WEBSITE (WWW.WESTMINSTER.NET), PRINTED MATERIAL PROVIDED TO EVERY PROSPECTIVE STUDENT, AND IN ANY LOCAL NEWSPAPER OR NATIONAL MAGAZINE IN WHICH THE SCHOOL PLACES AN ADVERTISEMENT

SCHEDULE F (Form 990)

Statement of Activities Outside the United States

OMB No 1545-0047

2013

Open to Public Inspection

Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990. See separate instructions.

Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization THE WESTMINSTER SCHOOLS INC

Employer identification number 58-0566206

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activities per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

Table with 6 columns: (a) Region, (b) Number of offices in the region, (c) Number of employees, agents, and independent contractors in region, (d) Activities conducted in region (by type), (e) If activity listed in (d) is a program service, describe specific type of service(s) in region, (f) Total expenditures for and investments in region. Includes sub-totals and totals for lines 3a and 3b.

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶ _____

3 Enter total number of other organizations or entities ▶ _____

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713).* Yes No

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
Running Through History	Schedule F, Part I, Line 3(1) The Running Through History program is a summer class that enables Juniors to trek through England and Europe learning about historical topics from the Roman age through the twentieth century. Students will engage in research, lectures, and on-site visitations with the aim of increasing both their knowledge and appreciation of the past. Approximately 40 students participate in this program each year and are charged a significant fee of roughly \$8,000 per student. Expenses related to the program are \$304,082.

Return Reference	Explanation
Westminster-In-Strasbourg Exchange	Schedule F, Part I, Line 3(1) The Westminster-In-Strasbourg Exchange program is an elective summer class that allows rising Sophomores, Juniors, and Seniors to spend two and a half weeks in Strasbourg, France and 4 days in Paris, France. While in Strasbourg, students will attend classes at a private Protestant K-12 school to learn local vocabulary, history, and culture along with coordinated excursions. Expenses related to the program are \$6,932.

Return Reference	Explanation
Westminster-Argentina Exchange	<p>Schedule F, Part I, Line 3(3) The Westminster-Argentina Exchange program is a partial-credit elective conversation and cultural course open to students who have completed the Spanish III course. The course will help students further develop proficiency in speaking and writing in Spanish and gain a greater understanding of Latin American culture through coursework and travel to South America. Westminster students will spend over 2 weeks in Argentina living with local families and attending classes at Holy Trinity College in Mar del Plata and then visiting Buenos Aires. In April, nine Holy Trinity College students will visit the Westminster campus for 2 weeks. During their visit, they will attend classes and engage in a series of language and cultural activities. Expenses related to the program are \$19,027.</p>

Return Reference	Explanation
Belize Mission Trip	Schedule F, Part I, Line 3(4) The Westminster Belize Mission trip is open to Freshmen, Sophomores, and Juniors and is coordinated through Christian Service International (CSI) The mission trip offers students an opportunity to serve and develop relationships with the people of Belize while growing in their own personal spiritual development While in Belize, students will build a house for a family or provide other construction needs, lead devotionals, and help in local school classrooms Expenses related to the program are \$34,205

Return Reference	Explanation
Discovery Program to Island School (Bahamas)	Schedule F, Part I, Line 3(4) The Discovery Spring Break trip to The Island School in Eleuthera Bahamas is a 7-day trip for Freshmen While at the Island School, students will explore the framework of Eleuthera's cultural and environmental landscape through student-centered academics, outdoor programs that support personal growth and leadership development, and outreach programs that practice a project-based approach to local collaboration The course fulfills one-half of the Physical Education/Discovery requirement for graduation Expenses related to the program are \$124

Additional Data

Software ID:

Software Version:

EIN: 58-0566206

Name: THE WESTMINSTER SCHOOLS INC

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
Europe (Including Iceland and Greenland)			Program Services	Educational	311,014
Central America and the Caribbean			Investments		97,528,462
South America			Program Services	Educational	19,027

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service (s) in region	(f) Total expenditures for region
Central America and the Caribbean			Program Services	Educational	52,327
East Asia and the Pacific			Program Services	Educational	2,254
Sub-Saharan Africa			Program Services	Educational	21,349

Schedule I (Form 990)

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

OMB No 1545-0047

2013

Department of the Treasury Internal Revenue Service Name of the organization THE WESTMINSTER SCHOOLS INC

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.

Attach to Form 990

Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Open to Public Inspection

Employer identification number

58-0566206

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC Code section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance.

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
3 Enter total number of other organizations listed in the line 1 table

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) Student Tuition and Fees	310	4,645,592			

Part IV Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
Procedure for Monitoring Use of Grant Funds Inside U S	Schedule I, Part I, Line 2 THE ORGANIZATION PROVIDES FINANCIAL AID TO STUDENTS ATTENDING THE SCHOOL AND THE AMOUNTS PROVIDE FOR TUITION AND FEES THE GRANTS ARE TREATED AS A REDUCTION OF REVENUE AND ARE APPLIED DIRECTLY TO TUITION NO FORMAL MONITORING PROCESS IS NECESSARY BECAUSE RECIPIENTS DO NOT HAVE CONTROL OF THE FUNDS

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2013

Open to Public Inspection

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

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

▶ **Attach to Form 990. ▶ See separate instructions.**

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

Department of the Treasury
Internal Revenue Service

Name of the organization
THE WESTMINSTER SCHOOLS INC

Employer identification number

58-0566206

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

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

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

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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

- 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 only must complete lines 5-9.

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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

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

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II

Also complete this part for any additional information

Return Reference	Explanation
Housing allowance or residence for personal use	Schedule J, Part I, Line 1a As a condition of employment, convenience of the school, selected members of the school management team (President, Upper School Principal, Middle School Principal, Director of Business and Finance, Dean of Instructional Technology, and Assistant Headmaster for Student Life) are required to reside in housing located on the campus. Based upon the facts and circumstances of the requirements of their respective roles and responsibilities at the school, it is management's position that the housing is non-taxable to the employee. The circumstances of the housing benefit are reviewed on an annual basis to determine if the exclusion under Section 119 is applicable.
Travel for companions	Schedule J, Part I, Line 1a The School pays for travel and related professional business expenses when the President's spouse accompanies the President on School related events including (a) alumni events, (b) fundraising, (c) student performances and trips as well as (d) professional educational activities, which require the spouse to attend. The President and spouse's attendance at these events on behalf of the School are deemed as integral and are required to represent the School's family at those events. It is management's position that the spousal travel is non-taxable to the employee.
Health or social club dues or initiation fees	Schedule J, Part I, Line 1a The School allows employees use of the school's health and athletic facilities for all full-time employees at the school. In addition, the school provides membership to selected clubs in the area for business entertainment in order to advance the mission of the school. The school pays the annual dues for individuals who require membership by their position to utilize the club. It is management's position that these amenities are non-taxable to the employee.
Personal services (e.g., mail, chauffer, chef)	Schedule J, Part I, Line 1a The school, through the housekeeping department, provides housekeeping services for the President's on campus residence for special events and meetings in the residence. It is management's position that these amenities are non-taxable to the employee.
Supplemental nonqualified retirement plan	Schedule J, Part I, Line 4b THE SCHOOL SPONSORS BOTH A (A) NON-QUALIFIED 457(F) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN AND (B) NON-QUALIFIED 457(B) DEFERRED COMPENSATION PLAN. UNDER THE NON-QUALIFIED 457(F) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN, THE SCHOOL'S CONTRIBUTION WHICH IS BASED UPON PREDETERMINED SCHEDULE AS WELL AS THE PERFORMANCE OF THE PRESIDENT IS ANNUALLY APPROVED BY THE SCHOOL'S BOARD OF TRUSTEES. THE CONTRIBUTIONS AND EARNINGS THEREON ARE SUBJECT TO SUBSTANTIAL RISK OF FORFEITURE. IN ADDITION, UNDER THE NON-QUALIFIED 457(B) DEFERRED COMPENSATION PLAN, THE PRESIDENT OF SCHOOL MAY ELECT SALARY DEFERRALS INTO THIS PLAN UP TO THE ANNUAL CALENDAR LIMITATION AS DETERMINED BY THE IRS.

Additional Data

Software ID:
Software Version:
EIN: 58-0566206
Name: THE WESTMINSTER SCHOOLS INC

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
WILLIAM CLARKSON IV PRESIDENT	(i)	455,199	0	18,556	171,837	82,301	727,893	0
	(ii)	0	0	0	0	0	0	0
WENDY BARNHART DIRECTOR OF BUSINESS AND FINAN	(i)	194,195	0	927	12,363	44,066	251,551	0
	(ii)	0	0	0	0	0	0	0
KRISTI KERINS PRINCIPAL - ELEMENTARY	(i)	196,710	0	722	9,628	1,112	208,172	0
	(ii)	0	0	0	0	0	0	0
COLLEEN GLAUDE DEAN OF INSTIT TECHNOLOGY	(i)	161,720	0	731	9,744	33,925	206,120	0
	(ii)	0	0	0	0	0	0	0
JERE WELLS ASST HEADMASTER FOR ACADEMICS	(i)	160,121	0	760	6,082	11,666	178,629	0
	(ii)	0	0	0	0	0	0	0
JOSEPH DIMON IV ASST HEADMASTER STUDENT LIFE	(i)	138,816	0	18,229	1,971	46,269	205,285	0
	(ii)	0	0	0	0	0	0	0
DANETTE MORTON PRINCIPAL - JUNIOR HIGH	(i)	147,185	0	720	651	56,296	204,852	0
	(ii)	0	0	0	0	0	0	0
John Peters Principal - High School	(i)	145,761	0	722	1,926	56,285	204,694	0
	(ii)	0	0	0	0	0	0	0
Robert Ryshke Exec Dir ,Center for Teaching	(i)	139,708	0	606	8,075	11,784	160,173	0
	(ii)	0	0	0	0	0	0	0
Marjorie Mitchell Director of Admissions	(i)	129,016	0	632	284	22,157	152,089	0
	(ii)	0	0	0	0	0	0	0

**Schedule K
(Form 990)**

Supplemental Information on Tax Exempt Bonds

OMB No 1545-0047

2013

**Open to Public
Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**

▶ **Attach to Form 990.** ▶ **See separate instructions.**

▶ **Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.**

Department of the Treasury
Internal Revenue Service

Name of the organization
THE WESTMINSTER SCHOOLS INC

Employer identification number
58-0566206

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A DEVELOPMENT AUTHORITY OF FULTON COUNTY	58-1506878		08-20-2009	19,470,000	See Part VI		X		X		X

Part II Proceeds

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Amount of bonds retired	0							
2 Amount of bonds legally defeased	0							
3 Total proceeds of issue	19,470,000							
4 Gross proceeds in reserve funds	0							
5 Capitalized interest from proceeds	0							
6 Proceeds in refunding escrows	0							
7 Issuance costs from proceeds	0							
8 Credit enhancement from proceeds	0							
9 Working capital expenditures from proceeds	0							
10 Capital expenditures from proceeds	0							
11 Other spent proceeds	0							
12 Other unspent proceeds	0							
13 Year of substantial completion	2006							
14 Were the bonds issued as part of a current refunding issue?	X							
15 Were the bonds issued as part of an advance refunding issue?		X						
16 Has the final allocation of proceeds been made?	X							
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X						

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	0 %							
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government								
6 Total of lines 4 and 5								
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?								
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X							

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?		X						
If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X							
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X							
b Name of provider	SUNTRUST							
c Term of hedge	20							
d Was the hedge superintegrated?		X						
e Was the hedge terminated?		X						

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider	0							
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?	X							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X							

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
Tax Exempt Bonds - Description of Purpose	FORM 990, SCHEDULE K, PART I, LINE A(F) THE ORIGINAL INDENTURE WAS ISSUED NOVEMBER 13, 2003, WITH THE ORIGINAL PROJECT COMPLETED IN 2006 THE REISSUANCE IS TO AMEND THE ORIGINAL INDENTURE TO PERMIT THE REFUNDED BONDS TO BE CONVERTED TO A MODE THAT WILL ALLOW FOR THE REFUNDED BONDS TO BE PURCHASED BY A BANK AND TO BEAR INTEREST AT THE RATES APPLICABLE DURING THE BANK RATE PERIOD THE REFUNDED BONDS ARE BEING REISSUED IN ACCORDANCE WITH THE PROVISIONS OF THE ORIGINAL INDENTURE

Return Reference	Explanation
Tax Exempt Bonds - Rebate Computation Part IV - Line 2C	The rebate computation was performed in the fiscal year ending June 30, 2014

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

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

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

Name of the organization THE WESTMINSTER SCHOOLS INC

Employer identification number 58-0566206

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

Table with 4 main columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

2 Enter the amount of tax incurred by 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.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

Table with 9 main columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 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
(1) William M McClatchey	BOARD MEMBER	90,522	COMPENSATION OF FAMILY MEMBER		No
(2) Jeffrey P Small JR	BOARD MEMBER	89,617	COMPENSATION OF FAMILY MEMBER		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

Return Reference	Explanation
BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS	SCHEDULE L, PART IV, LINES 1-3 WILLIAM M MCCLATCHEY AND JEFFREY P SMALL, JR , BOARD MEMBERS OF THE ORGANIZATION, HAVE FAMILY MEMBERS WHO ARE EMPLOYED BY THE ORGANIZATION THE RELATIONSHIPS WITH THE BOARD MEMBERS HAVE NO BEARING ON EMPLOYMENT AND THEIR COMPENSATIONS ARE DETERMINED ON AN ARM'S LENGTH BASIS

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No 1545-0047

2013

**Open to Public
Inspection**

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.**

▶ **Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.**

Department of the Treasury
Internal Revenue Service

Name of the organization
THE WESTMINSTER SCHOOLS INC

Employer identification number
58-0566206

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
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	X	55	284,338	FAIR MARKET VALUE
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 ▶ (_____)				
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 Acknowledgement

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 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?		No
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?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	Yes	
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

Part III Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
BROKERAGE FIRM FOR GIFTS OF STOCK	FORM 990, SCHEDULE M, PART I, LINE 32B THE ORGANIZATION ENGAGES US BANK, N A , WHO RECEIVES THE STOCK GIFTS AND SELLS THE STOCK AUTOMATICALLY THE ORGANIZATION HAS A STANDING ORDER FOR ALL STOCK GIFTS TO BE IMMEDIATELY RESOLD
CONTRIBUTIONS RECEIVED	PART I, LINE 9, COLUMN B COLUMN B REPRESENTS THE NUMBER OF CONTRIBUTIONS RECEIVED

Schedule M (Form 990) (2013)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

2013

**Open to Public
Inspection**

Name of the organization
THE WESTMINSTER SCHOOLS INC

Employer identification number

58-0566206

990 Schedule O, Supplemental Information

Return Reference	Explanation
Powers of the Executive Committee	
Form 990 Review Process	Form 990, Part VI, Line 11b THE FORM 990 IS REVIEWED BY THE CONTROLLER AND DIRECTOR OF BUSINESS & FINANCE, AND THEN REVIEWED BY THE AUDIT COMMITTEE PRIOR TO BEING EMAILED TO BOARD MEMBERS FOR THEIR APPROVAL PRIOR TO THE FILING OF THE RETURN
Conflict of Interest Policy Monitoring & Enforcement	Form 990, Part VI, Line 12c COMPLIANCE IS REQUIRED ANNUALLY AT BOARD/COMMITTEE MEETINGS THE ASSISTANT SECRETARY OF THE BOARD COLLECTS AND MONITORS COMPLIANCE CONFLICTS ARE DISCLOSED TO THE BOARD AND VOTING TAKES PLACE IN THE ABSENCE OF THE CONFLICTED PARTY
Process for Determining Compensation	Form 990, Part VI, Line 15a & 15b THE ORGANIZATION USES A PERSONNEL COMMITTEE, INDEPENDENT COMPENSATION CONSULTANT, FORM 990 OF OTHER ORGANIZATIONS, WRITTEN EMPLOYEE CONTRACTS, COMPENSATION SURVEY OR STUDY, AND APPROVAL BY BOARD TO DETERMINE COMPENSATION OF THE ORGANIZATION'S PRESIDENT AND DIRECTOR OF BUSINESS & FINANCE/TREASURER THE FINAL COMPENSATION DETERMINATIONS ARE DOCUMENTED BY THE ORGANIZATION
How Documents are Made Available to the Public	Form 990, Part VI, Line 19 FORM 990, GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICIES, AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST
Other Changes in Net Assets	Form 990, Part XI, Line 9 UNREALIZED GAIN FROM INTEREST SWAP - \$55,310 CHANGE IN VALUE OF SPLIT INTEREST AGREEMENTS - \$15,041, INCREASE IN CSV - \$6,054