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Form **990-EZ**Department of the Treasury  
Internal Revenue Service**Short Form****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.

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

OMB No. 1545-1150

**2014****Open to Public  
Inspection****A** For the 2014 calendar year, or tax year beginning **JULY 1**, 2014, and ending **JUNE 30**, 20 **15****B** Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**WESTER MIDDLE SCHOOL PTO**

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

**12293 SHEPHERDS HILL LANE**

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

**FRISCO, TEXAS 75035****D** Employer identification number**3200715871****E** Telephone number**469-633-4800****F** Group Exemption  
Number ▶**G** Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶**I** Website: ▶ **WWW.WESTERMSPTO.COM****H** Check ☒ if the organization is not  
required to attach Schedule B  
(Form 990, 990-EZ, or 990-PF).**J** Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527**K** Form of organization: ☐ Corporation ☐ Trust ☒ Association ☐ Other**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets  
(Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ . . . . . ▶ \$**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☒

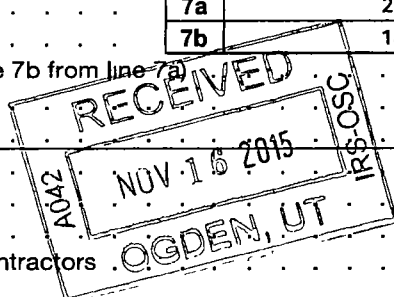
Revenue	<b>1</b>	Contributions, gifts, grants, and similar amounts received . . . . .	<b>1</b>	8101
	<b>2</b>	Program service revenue including government fees and contracts . . . . .	<b>2</b>	0
	<b>3</b>	Membership dues and assessments . . . . .	<b>3</b>	2944
	<b>4</b>	Investment income . . . . .	<b>4</b>	0
	<b>5a</b>	Gross amount from sale of assets other than inventory . . . . .	<b>5a</b>	0
	<b>5b</b>	Less: cost or other basis and sales expenses . . . . .	<b>5b</b>	0
	<b>5c</b>	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	<b>5c</b>	0
	<b>6</b>	Gaming and fundraising events		
	<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000) . . . . .	<b>6a</b>	0
Expenses	<b>b</b>	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000) . . . . .	<b>6b</b>	6825
	<b>6c</b>	Less: direct expenses from gaming and fundraising events . . . . .	<b>6c</b>	4231
	<b>6d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) . . . . .	<b>6d</b>	2594
	<b>7a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>7a</b>	27430
	<b>7b</b>	Less: cost of goods sold . . . . .	<b>7b</b>	18729
	<b>7c</b>	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	<b>7c</b>	8701
	<b>8</b>	Other revenue (describe in Schedule O) . . . . .	<b>8</b>	400
	<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . . ▶	<b>9</b>	22740
	<b>10</b>	Grants and similar amounts paid (list in Schedule O) . . . . .	<b>10</b>	1500
	Net Assets	<b>11</b>	Benefits paid to or for members . . . . .	<b>11</b>
<b>12</b>		Salaries, other compensation, and employee benefits . . . . .	<b>12</b>	0
<b>13</b>		Professional fees and other payments to independent contractors . . . . .	<b>13</b>	819
<b>14</b>		Occupancy, rent, utilities, and maintenance . . . . .	<b>14</b>	0
<b>15</b>		Printing, publications, postage, and shipping . . . . .	<b>15</b>	227
<b>16</b>		Other expenses (describe in Schedule O) . . . . .	<b>16</b>	21550
<b>17</b>		<b>Total expenses.</b> Add lines 10 through 16 . . . . . ▶	<b>17</b>	24546
<b>18</b>	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	<b>18</b>	-1806	
<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	<b>19</b>	8172	
<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>20</b>	-490	
<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20 . . . . . ▶	<b>21</b>	5876	

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 10642I

Form **990-EZ** (2014)

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17

**Part II Balance Sheets** (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments	8172	<b>22</b> 5876
<b>23</b> Land and buildings	0	<b>23</b> 0
<b>24</b> Other assets (describe in Schedule O)	0	<b>24</b> 0
<b>25</b> Total assets	8172	<b>25</b> 5876
<b>26</b> Total liabilities (describe in Schedule O)	0	<b>26</b> 0
<b>27</b> Net assets or fund balances (line 27 of column (B) must agree with line 21)	8172	<b>27</b> 5876

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☒

		Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)
What is the organization's primary exempt purpose? <u>AID STUDENTS OF WESTER MIDDLE SCHOOL</u>		
Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.		
<b>28</b>	PART 1.1 DONATED FUNDS BY PARENTS, TEACHERS, AND ORGANIZATIONS TO ASSIST PARENT/TEACHER ORGANIZATION IN PROVIDING SUPPORT FOR STUDENTS EDUCATIONAL AND RECREATIONAL NEEDS. PROVIDING ANNUAL SCHOLARSHIPS (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b> 23050
<b>29</b>	PART 1.3 MEMBERSHIP DUES PAID BY PARENTS AND TEACHERS PROVIDED MEMBERSHIP LIST ACCESS, LIABILITY INSURANCE COVERAGE, AND COVERED PROFESSIONAL FEES AND OPERATIONAL COSTS (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b> 677
<b>30</b>	PART 1.7c. SALES OF MERCHANDISE PROVIDED A SERVICE TO STUDENTS AND STAFF AS WELL AS GENERATED ADDITIONAL INCOME TO PURCHASE CLASSROOM MATERIALS DEEMED AS A NECESSITY THAT EXCEEDED SCHOOL DISTRICT BUDGET. (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b> 4231
<b>31</b>	Other program services (describe in Schedule O) (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b> 2994
<b>32</b>	Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>	<b>32</b> 30952

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
ANNE SCHMENK PRESIDENT	8	0	0	0
SONJA HORCHLER VICE PRESIDENT	8	0	0	0
MISTY MCMILLAN TREASURER	8	0	0	0
MELISSA CARLSON SECRETARY	5	0	0	0
SHANNON COYLE BOOK FAIR CHAIRPERSON	1	0	0	0
ALLISON GUTSCHLAG AND LIZMONEY HOSPITALITY CHAIRPERSONS	1	0	0	0
LINDA BRADFORD AND CHRISTY MINIHAN SPIRITWEAR CHAIRPERSONS	5	0	0	0
CHERE ZASTOUPIL WEBSITE CHAIRPERSON	5	0	0	0
TAMORAH DIAZ FUNDRAISER CHAIRPERSON	1	0	0	0
DEANN COLLINS-NACCARATO COMMUNICATIONS CHAIRPERSON	1	0	0	0
PATTY KERN AND DYAN SCHILLER DIRECTORY ADS CHAIRPERSONS	1	0	0	0
CHAZARA SMITH AND JOANNE RIOPEL SPECIAL EVENTS AND VOLUNTEER CHAIRPERSONS	1	0	0	0

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

	Yes	No
<b>33</b> Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .		<input checked="" type="checkbox"/>
<b>34</b> Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .		<input checked="" type="checkbox"/>
<b>35a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .		
<b>c</b> Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .		<input checked="" type="checkbox"/>
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		<input checked="" type="checkbox"/>
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> 0		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? . . . . .		<input checked="" type="checkbox"/>
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .		<input checked="" type="checkbox"/>
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 . . . . .		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities . . . . .		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ 0 ; section 4912 ▶ 0 ; section 4955 ▶ 0		
<b>b</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .		<input checked="" type="checkbox"/>
<b>c</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ 0		
<b>d</b> Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ 0		
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .		<input checked="" type="checkbox"/>
<b>41</b> List the states with which a copy of this return is filed ▶ TEXAS		
<b>42a</b> The organization's books are in care of ▶ MISTY MCMILLAN Telephone no. ▶ 972-369-6721		
Located at ▶ 11679 CREEK POINT DRIVE ZIP + 4 ▶ 75035		
<b>b</b> At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		<input checked="" type="checkbox"/>
<b>c</b> At any time during the calendar year, did the organization maintain an office outside the U.S.? . . . . . If "Yes," enter the name of the foreign country: ▶		<input checked="" type="checkbox"/>
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b>		
<b>44a</b> Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		<input checked="" type="checkbox"/>
<b>b</b> Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .		
<b>c</b> Did the organization receive any payments for indoor tanning services during the year? . . . . .		
<b>d</b> If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .		
<b>45a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .		<input checked="" type="checkbox"/>
<b>b</b> Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) . . . . .		<input checked="" type="checkbox"/>

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

	Yes	No
<b>46</b>		<input checked="" type="checkbox"/>

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

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

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

- 47** Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .

	Yes	No
<b>47</b>		<input checked="" type="checkbox"/>

- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .

<b>48</b>		<input checked="" type="checkbox"/>
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- 49a** Did the organization make any transfers to an exempt non-charitable related organization? . . . . .

<b>49a</b>		<input checked="" type="checkbox"/>
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- b** If "Yes," was the related organization a section 527 organization? . . . . .

<b>49b</b>		
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- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

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

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

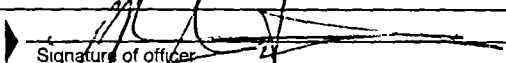
- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

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

- 52** Did the organization complete Schedule A? **Note.** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ☐ Yes ☐ No

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

<b>Sign Here</b>	Signature of officer 	Date <b>11/12/15</b>
	MISTY MCMILLAN, WESTER MIDDLE SCHOOL PTO TREASURER Type or print name and title	

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

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

**SCHEDULE 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 990-EZ 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](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

**Open to Public  
Inspection**

Name of the organization

WESTER MIDDLE SCHOOL PTO

Employer identification number

3200715871

PART 1.1 - INCLUDES ALL WRITE-A-CHECK DONATIONS RECEIVED BY PARENTS, TEACHERS, ADMINISTRATION, AND LOCAL BUSINESS

PART 1.6b - FUNDS RECEIVED FROM SCHOLASTIC BOOK FAIRS TO SUPPORT LIBRARY

PART 1.7a. - FUNDS RECEIVED INCLUDE SALES FROM PE UNIFORMS, ATHLETIC SHIRTS, CONCESSIONS, SCHOOL SUPPLIES,  
AND SPIRITWEAR SALES

PART 1.8. - OTHER REVENUE INCLUDES DIRECTORY AD SALES FOR WEBSITE

PART 1.10 - TWO 500.00 SCHOLARSHIPS AND ONE 500.00 ENDOWMENT PAYMENT

PART 1.16. - OTHER EXPENSES INCLUDE ALL PAID BEQUESTS INCLUDING SCIENCE, ART, BROADCASTING, STUDY SKILLS, ADMIN  
PURCHASES FOR CHROMEBOOKS TO BE USED IN CLASSROOMS, END OF YEAR TEAM ACTIVITIES, RED RIBBON WEEK, AND OTHER  
SCHOOL PROGRAMS NOT PAID FOR OR BUDGETED BY SCHOOL DISTRICT.

PART 1.20. - OTHER CHANGES INCLUDES SALES TAX PAID NOT INCLUDED IN ANY OTHER LINE ITEM.

PART 3.28. - EXPENSES PAID IN RELATION TO ALL DONATIONS RECEIVED NOT INCLUDING MEMBERSHIP DUES AND SALES OF  
MERCHANDISE. OPERATING EXPENSES, BEQUESTS PAID, AND FUNDRAISING EXPENSES

THE PURPOSE OF THE ORGANIZATION IS TO 1. AID THE STUDENTS OF CAL AND WALT WESTER MIDDLE SCHOOL BY PROVIDING  
SUPPORT FOR THEIR EDUCATIONAL AND RECREATIONAL NEEDS AND 2 PROMOTE OPEN COMMUNICATION AND PARTICIPATION  
BETWEEN THE ADMINISTRATION, TEACHERS, AND PARENTS. PURPOSE IS PROMOTED THROUGH AND EDUCATIONAL PROGRAM  
DIRECTED TOWARD PARENTS, TEACHERS AND THE GENERAL PUBLIC; ARE DEVELOPED THROUGH CONFERENCES, COMMITTEES,  
PROJECTS AND PROGRAMS THE ORGANIZATION IS ORGANIZED EXCLUSIVELY FOR THE CHARITABLE, SCIENTIFIC, LITERARY OR  
EDUCATIONAL PURPOSES OF WESTER MIDDLE SCHOOL

THE NUMBER OF PERSONS BENEFITED FLUCTUATE THROUGHOUT THE YEAR BASED ON INCOMING AND OUTGOING STUDENTS AND  
STAFF, HOWEVER END OF THE YEAR NUMBERS: 88 STAFF MEMBERS AND 887 STUDENTS.