

WEST ISLIP YOUTH ENRICHMENT SERVICES, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2014

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Stewart Gelman & Associates
Certified Public Accountants, P.C.

369 East Main Street, Suite 8, East Islip, New York, 11730
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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
West Islip Youth Enrichment Services, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of West Islip Youth Enrichment Services, Inc. (a non-profit organization) which comprise the statement of financial position as of December 31, 2014 and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West Islip Youth Enrichment Services, Inc. as of December 31, 2014, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2015, on our consideration of West Islip Youth Enrichment Services, Inc. internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulation, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Islip Youth Enrichment Services, Inc. internal control over financial reporting and compliance.


Stewart Gelman & Associates, CPAs, P.C.

Stewart Gelman & Associates, CPAs, P.C.
East Islip, New York
June 18, 2015

WEST ISLIP YOUTH ENRICHMENT SERVICES, INC
STATEMENT OF FINANCIAL POSITION
December 31, 2014

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<u>ASSETS</u>	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>COMBINED TOTAL 2014</u>
Current Assets			
Cash	\$ 532,819	\$ -	\$ 532,819
Marketable Securities	70,332	-	70,332
Contracts Receivable	-	234,700	234,700
Total Current Assets	<u>603,151</u>	<u>234,700</u>	<u>837,851</u>
Property and Equipment			
Building	-	112,230	112,230
Equipment	84,881	14,214	99,095
Furniture and Fixtures	55,452	-	55,452
	140,333	126,444	266,777
Less: Accumulated Depreciation	(119,712)	(6,004)	(125,716)
Total Property and Equipment	<u>20,621</u>	<u>120,440</u>	<u>141,061</u>
Other Assets			
Intangible Asset	54,442	-	54,442
Less: Accumulated Amortization	(50,099)	-	(50,099)
Total Other Assets	<u>4,343</u>	<u>-</u>	<u>4,343</u>
Total Assets	<u>628,115</u>	<u>355,140</u>	<u>983,255</u>
 <u>LIABILITIES AND NET ASSETS</u>			
Current Liabilities			
Accounts Payable and Accrued Expenses	-	143,748	143,748
Mortgage Payable- current	-	3,333	3,333
Total Current Liabilities	<u>-</u>	<u>147,081</u>	<u>147,081</u>
Long Term Liabilities			
Mortgage Payable	-	94,445	94,445
Total Long Term Liabilities	<u>-</u>	<u>94,445</u>	<u>94,445</u>
Net Assets	<u>628,115</u>	<u>113,614</u>	<u>741,729</u>
Total Liabilities and Net Assets	<u>\$ 628,115</u>	<u>\$ 355,140</u>	<u>\$ 983,255</u>

See Accountant's audit report and notes to the financial statements

Stewart Gelman & Associates • Certified Public Accountants, P.C.

WEST ISLIP YOUTH ENRICHMENT SERVICES, INC
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>COMBINED TOTAL 2014</u>
Public Support and Revenue:			
Grants			
Federal	\$ -	\$ 343,229	\$ 343,229
State	-	796,345	796,345
Local	-	540,384	540,384
Program service revenue	186,277	-	186,277
Contributions	5,287	-	5,287
Fundraising event	2,700	-	2,700
Miscellaneous income	5,430	-	5,430
Interest and dividend income	4,518	-	4,518
Net assets released from restrictions	<u>1,757,764</u>	<u>(1,757,764)</u>	<u>-</u>
Total Public Support and Revenue	<u>1,961,976</u>	<u>(77,806)</u>	<u>1,884,170</u>
Expenses:			
Program services	1,494,395	-	1,494,395
Management and general	<u>253,352</u>	<u>-</u>	<u>253,352</u>
Total Operating Expenses	<u>1,747,747</u>	<u>-</u>	<u>1,747,747</u>
Increase/(Decrease) in Net Assets before other item	<u>214,229</u>	<u>(77,806)</u>	<u>136,423</u>
Other Item			
Unrealized gain on securities	<u>1,037</u>	<u>-</u>	<u>1,037</u>
Increase/(Decrease) in Net Assets	215,266	(77,806)	137,460
Net Assets beginning of the year	<u>412,849</u>	<u>191,420</u>	<u>604,269</u>
Net Assets at end of year	<u>\$ 628,115</u>	<u>\$ 113,614</u>	<u>\$ 741,729</u>

See Accountant's audit report and notes to the financial statements

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WEST ISLIP YOUTH ENRICHMENT SERVICES, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2014

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CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$ 137,460
Adjustments to reconcile increase/(decrease) in net assets to net cash provided/(used) by operating activities:	
Depreciation and amortization	13,660
Unrealized gain on securities	(1,037)
Decrease in operating assets:	
Contracts receivable	157,228
Marketable Securities	1,094
(Decrease) in operating liabilities:	
Accounts payable & accrued expenses	<u>(70,618)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>237,787</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of building and improvements	(112,230)
Purchase of furniture and equipment	(4,320)
Closing costs on purchase of building	<u>(4,442)</u>
NET CASH (USED) BY INVESTING ACTIVITIES	<u>(120,992)</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds from mortgage payable	100,000
Payments applied to mortgage payable	<u>(2,222)</u>
NET CASH FROM FINANCING ACTIVITIES	<u>97,778</u>
NET INCREASE IN CASH	214,573
BEGINNING CASH BALANCE	<u>318,246</u>
ENDING CASH BALANCE	<u>\$ 532,819</u>

See Accountant's audit report and notes to financial statements

Stewart Gelman & Associates • Certified Public Accountants, P.C.

WEST ISLIP YOUTH ENRICHMENT SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2014

	Program Services				Total Program Services 2014	Supporting Services		Total Services 2014
	After School Programs	Community Reinvestment & Prevention Programs	Counseling Programs	Summer Programs		Management & General		
FUNCTIONAL EXPENSES								
Employee Compensation								
Salaries and wages	\$ 635,325	\$ 294,508	\$ 170,574	\$ 37,104	\$ 1,137,511	\$ 119,720	\$ 1,257,231	
Employee benefits	8,126	19,460	2,155	462	30,203	36,843	67,046	
Payroll taxes	59,113	24,065	15,408	3,495	102,081	9,439	111,520	
Total Compensation	702,564	338,033	188,137	41,061	1,269,795	166,002	1,435,797	
Other Expenses								
Advertising	-	-	-	-	-	1,855	1,855	
Accounting	-	-	-	-	-	8,085	8,085	
Auto expenses	-	-	-	95	95	280	375	
Charitable contributions	88	-	-	-	88	6,055	6,143	
Depreciation and amortization	102	6,119	2,802	3,277	12,300	1,360	13,660	
Dues, meetings, and conferences	30	50	-	-	80	1,147	1,227	
Food, supplies & appliances	31,759	14,499	521	134	46,913	260	47,173	
Fundraising expense	-	3,200	-	-	3,200	-	3,200	
Insurance	-	-	-	-	-	1,811	1,811	
Miscellaneous	-	-	-	-	-	2,461	2,461	
Office expenses and printing	4,414	6,213	4,667	-	15,294	1,204	16,498	
Outside services	108,369	3,600	1,430	4,280	117,679	43,325	161,004	
Payroll service fees	-	-	-	-	-	2,804	2,804	
Postage and delivery	-	635	118	-	753	182	935	
Program activities	8,644	-	-	9,680	18,324	114	18,438	
Rent	-	-	1,600	-	1,600	-	1,600	
Repairs & maintenance	50	50	424	-	524	3,382	3,906	
Telephone	235	2,190	1,354	-	3,779	4,430	8,209	
Travel	-	-	-	-	-	7,135	7,135	
Utilities	-	-	3,971	-	3,971	1,460	5,431	
Total Other Expenses	153,691	36,556	16,887	17,466	224,600	87,350	311,950	
Total Operating Expenses	\$ 856,255	\$ 374,589	\$ 205,024	\$ 58,527	\$ 1,494,395	\$ 253,352	\$ 1,747,747	

See Accountant's audit report and notes to the financial statements

WEST ISLIP YOUTH ENRICHMENT SERVICES, INC.
Notes to Financial Statements
December 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Organization

West Islip Youth Enrichment Services, Inc. (the Organization) is a New York not-for-profit corporation that is exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code. The Organization's primary purpose is to serve and empower youth and their families while creating a safe and healthy environment through various development programs and activities.

B. Basis of Accounting and Reporting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with the Financial Accounting Standards Board, Accounting Standards Codification which requires the Organization to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

C. Cash and Cash Equivalents

The Organization's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

D. Contracts Receivable

Contracts receivable are reported at the gross amount. An allowance for uncollectible accounts has not been recorded since all receivables have been subsequently collected as of the report date.

E. Property and Equipment

Property and equipment are recorded at historical cost and donated assets are recorded at estimated fair market value at the time received. Property and equipment in excess of \$1,000 and an estimated useful life of greater than one year are capitalized.

Property and equipment is depreciated under the straight-line method over the estimated useful lives of the assets

Leasehold improvements are amortized over the shorter of the remaining term of the lease or the useful life of the improvement.

F. Income Tax

The Organization is exempt from federal and state income taxes under Section 501 (c) (3) of the Internal Revenue Code and applicable New York State tax laws. No provision for income taxes is required.

G. Functional Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

WEST ISLIP YOUTH ENRICHMENT SERVICES, INC.
Notes to Financial Statements
December 31, 2014

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. FUNDING DEPENDENCY

The Organization's main support is in the form of grants and contracts with local, state and federal agencies, primarily as sub-recipients. This support is partially dependent upon the Organization's continued qualifications for such funding, together with the amount of funds available to the governmental sources. Accordingly, there is no such guarantee that such funding will continue.

3. CONTRACTS RECEIVABLE

Contracts receivable at December 31, 2014 was \$234,700, which represents amounts due from various grants and contracts.

4. PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31, 2014:

Building and Improvements	112,230
Furniture and Fixtures	55,452
Equipment	<u>99,095</u>
	266,777
Less: Accumulated Depreciation	<u>(125,716)</u>
Total	<u>\$ 141,061</u>

Depreciation expense was \$13,561 for the year ended December 31, 2014.

5. INTANGIBLE ASSET

The intangible asset consists of the following:

Vans	50,000
Closing Costs	<u>4,442</u>
	54,442
Less: Accumulated Amortization	<u>(50,099)</u>
Total	<u>\$ 4,343</u>

Amortization expense was \$99 for the year ended December 31, 2014

WEST ISLIP YOUTH ENRICHMENT SERVICES, INC.
Notes to Financial Statements
December 31, 2014

6. LONG-TERM DEBT

Long-term debt obligations consist of the following:

Mortgage note, non-interest bearing dated June 2014, collateralized by the land and building located in Brentwood, New York. This is a zero interest loan provided by the Town of Islip. Monthly principal installments of \$278. Matures in July 2044.	\$ 97,778
Less current maturities	<u>(3,333)</u>
	<u>\$ 94,445</u>

Long-term debt at December 31, 2014 matures as follows:

Year Ending December 31,	
2015	3,333
2016	3,333
2017	3,333
2018	3,333
2019- thereafter	84,446
	<u>\$ 97,778</u>

7. EMPLOYEE BENEFITS

The Organization does not provide any employee benefits that extend beyond one year.

8. CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents at a financial institution. The cash amounts were within the federally insured limits during the year ended December 31, 2014.

9. SUBSEQUENT EVENTS

The date to which events occurring after December 31, 2014, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosure is June 18, 2015, which is the date on which the financial statements were issued.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS**

To the Board of Trustees
West Islip Youth Enrichment Services, Inc.
West Islip, New York

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of West Islip Youth Enrichment Services, Inc. (a nonprofit organization) which comprise the statement of financial position as of December 31, 2014, and the related statements of activities and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated June 18, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Islip Youth Enrichment Services, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of, West Islip Youth Enrichment Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected in a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying statement of findings that we consider to be significant deficiencies, (numbered 2014-1 through 2014-2).

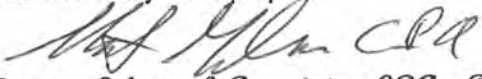
Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Islip Youth Enrichment Services, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Stewart Gelman & Associates, CPAs, P.C.

Stewart Gelman & Associates, CPAs, P.C.
East Islip, NY
June 18, 2015

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

2014

Open to Public
Inspection

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 2014 and Ending (mm/dd/yyyy)

Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: WEST ISLIP YOUTH ENRICHMENT SERVICE	Employer Identification Number (EIN): 11-2832268
	Mailing Address: PO BOX 105 90 HIGBIE LANE	NY Registration Number: 04-26-13
	City / State / Zip: WEST ISLIP, NY 11795	Telephone: 631-587-5172
	Website: WWW.YESNEWS.ORG	Email: YESLETTERS@AOL.COM

Check your organization's registration category: 7A only EPTL only DUAL (7A & EPTL) EXEMPT Find your registration category in the Charities Registry at www.CharitiesNYS.com

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer:

Margaret P. [Signature] Exec. Director 7/7/2015
Signature Title Date

Chief Financial Officer or Treasurer:

Deann Orushka CFO 7/7/2015
Signature Title Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under the category (7A and EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption:** Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year. Or the organization qualifies for another 7A exemption (see instructions).
- 3b. EPTL filing exemption:** Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

- Yes No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.
- Yes No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:

7A filing fee:
\$ 25.

EPTL filing fee:
\$ 100.

Total fee:
\$ 125.

Make a single check or money order payable to:
"Department of Law"

CHAR500

Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules including Schedule B (Schedule of Contributors).
- IRS Form 990-T if applicable

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$500,000.
- Audit Report if you received total revenue and support greater than \$500,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000

Note: The Audit and Review requirements are set to change in 2017 and 2021 in accordance with the Non Profit Revitalization Act of 2013. For more details, visit www.CharitiesNYS.com.

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you marked the 7A exemption in Part 3a
- \$25, if you did not mark the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you marked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

Is my organization a 7A, EPTL or DUAL filer?

- 7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")
- EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.
- DUAL filers are registered under both 7A and EPTL.

Check your registration category and learn more about NY law at www.CharitiesNYS.com

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

CHAR500**2014**Schedule 4b: Government Grants
www.CharitiesNYS.com**Open to Public
Inspection**

If you checked the box in question 4b in Part 4 on the CHAR500 Annual Filing for Charitable Organizations, complete this schedule and list EACH government grant. Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:

WEST ISLIP YOUTH ENRICHMENT SERVICE

NY Registration Number:

04-26-13

2. Government Grants

Name of Government Agency	Amount of Grant
1. FEDERAL DEPT OF ED	1. 19,499.
2. TOWN OF ISLIP	2. 505,307.
3. NYS OASIS	3. 314,286.
4. OCFS	4. 779,571.
5. HUD/ISLIP CDA	5. 50,030.
6. OTHER MISC GRANTS	6. 11,265.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants	Total: 1,679,958.

Return of Organization Exempt From Income Tax

2014

Open to Public Inspection

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 and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

A For the 2014 calendar year, or tax year beginning , 2014, and ending , 20																
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization WEST ISLIP YOUTH ENRICHMENT SERVICE</td> <td>D Employer identification no. 11-2832268</td> </tr> <tr> <td colspan="2">Doing business as</td> <td>E Telephone number (631) 587-5172</td> </tr> <tr> <td colspan="2">Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 105 90 HIGBIE LANE</td> <td>G Gross receipts \$ 1,884,170</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code West Islip, NY 11795</td> <td></td> </tr> <tr> <td colspan="3">F Name and address of principal officer: MARY ANN PFEIFFER Same as C above</td> </tr> </table>	C Name of organization WEST ISLIP YOUTH ENRICHMENT SERVICE		D Employer identification no. 11-2832268	Doing business as		E Telephone number (631) 587-5172	Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 105 90 HIGBIE LANE		G Gross receipts \$ 1,884,170	City or town, state or province, country, and ZIP or foreign postal code West Islip, NY 11795			F Name and address of principal officer: MARY ANN PFEIFFER Same as C above		
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F Name and address of principal officer: MARY ANN PFEIFFER Same as C above																
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.YESNEWS.ORG																
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: 1987 M State of legal domicile: NY															

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>To serve and empower youth and their families while creating a safe and healthy environment. To foster a higher quality of life for youth and families in the hamlet of West Islip, NY and the neighboring communities of Bay Shore, Brentwood and Central Islip.</u>		
	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	6
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	129
	6	Total number of volunteers (estimate if necessary)	6	
	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	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 1,547,268	Current Year 1,693,375
	9	Program service revenue (Part VIII, line 2g)	167,407	186,277
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,147	4,518
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,717,822	1,884,170
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,300,336	1,435,797
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	298,401	311,950
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,598,737	1,747,747	
19	Revenue less expenses. Subtract line 18 from line 12	119,085	136,423	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 818,635	End of Year 983,255
	21	Total liabilities (Part X, line 26)	214,366	241,526
	22	Net assets or fund balances. Subtract line 21 from line 20	604,269	741,729

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	Mary Ann Pfeiffer Signature of officer	Date
	Mary Ann Pfeiffer, Executive Director Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name Stewart Gelman	Preparer's signature	Date 06-30-2015	Check <input type="checkbox"/> if self-employed	PTIN P01367700
	Firm's name ▶ Stewart Gelman & Associates CPAs PC	Firm's EIN ▶		Phone no.	
	Firm's address ▶ 369 E Main Street Suite 8 East Islip NY 11730			631-224-3790	

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

For Paperwork Reduction Act Notice, see the separate instructions.

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: To serve and empower youth and their families while creating a safe and healthy environment. To foster a higher quality of life for youth and families in the hamlet of West Islip, NY and the neighboring communities of Bay Shore, Brentwood and Central Islip.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

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 \$ 856,255 including grants of \$) (Revenue \$) Daily After School Programs- provided daily after school programs at 7 middle and intermediate schools in Bay Shore, Brentwood, and Central Islip. Program operates Monday-Friday 2:30-5:30 pm. Activities included- homework, snack, wellness/fitness, cooking, drama, art, dance, music, tutoring, computers and recreation. Youth Development Activities- Programs and services are provided daily, weeknights and weekends throughout various sites in Bay Shore, Brentwood, Central Islip and West Islip. Programs serve ages 5-21. They included tutoring, work readiness, youth job development and placement, discussion groups, summer days program, summer employment, youth advisory councils, community improvement etc.

4b (Code:) (Expenses \$ 638,140 including grants of \$) (Revenue \$) Youth Development Activities- Programs and services are provided daily, weeknights and weekends throughout various sites in Bay Shore, Brentwood, Central Islip and West Islip. Programs serve ages 5-21. They included tutoring, work readiness, youth job development and placement, discussion groups, summer days program, summer employment, youth advisory councils, community improvement and substance abuse prevention.

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 1,494,395

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)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
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? If "Yes," complete Schedule C, Part II		X
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? If "Yes," complete Schedule C, Part III		X
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? If "Yes," complete Schedule D, Part I		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
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? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
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? If "Yes," complete Schedule D, Part VI	X	
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? If "Yes," complete Schedule D, Part VII		X
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? If "Yes," complete Schedule D, Part VIII		X
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? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
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)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
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? If "Yes," complete Schedule F, Parts I and IV		X
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? If "Yes," complete Schedule F, Parts II and IV		X
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? If "Yes," complete Schedule F, Parts III and IV		X
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? If "Yes," complete Schedule G, Part I (see instructions)		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
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)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
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? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
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? If "Yes," complete Schedule L, Part I		X
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? If "Yes," complete Schedule L, Part II		X
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? If "Yes," complete Schedule L, Part III		X
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? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
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? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
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)? If "Yes," complete Schedule R, Part V, line 2		X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
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	X	

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

Main form table with columns for question numbers (1a-14b), Yes/No checkboxes, and numerical responses (14, 0, 129, X).

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 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 [X]

Section A. Governing Body and Management

Table with 5 columns: Question ID, Question Description, Yes, No. Rows include questions 1a through 9 regarding governing body members, relationships, and documentation.

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

Table with 5 columns: Question ID, Question Description, Yes, No. Rows include questions 10a through 16b regarding local chapters, conflict of interest, whistleblower, and joint venture policies.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NY
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
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, address, and telephone number of the person who possesses the organization's books and records: MARY ANN PFEIFFER (631) 587-5172, PO BOX 105 90 HIGBIE LANE, West Islip, NY 11795

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(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			
(1) MARY ANN PFEIFFER EXECUTIVE DIRECTOR	40.00	X		X		X	134,118	0	0	
(2) Susan Constantine Board Member	1.00	X					0	0	0	
(3) Angel Rivera Board Member/Vice Chairperson	1.00	X					0	0	0	
(4) Angie Carpenter Board Member	1.00	X					0	0	0	
(5) William Garcia Board Member	1.00	X					0	0	0	
(6) Maria Pecorale Board Member/Treasurer	1.00	X					0	0	0	
(7) Beverly Pinna Board Member/Chairperson	1.00	X					0	0	0	
(8) -----										
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

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

(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			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							134,118	0	0	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **▶** 1

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **▶**

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 1,679,958				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 13,417				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f ▶		1,693,375			
	Program Service Revenue	2a <u>Summer Youth Programs</u>	Business Code 611710	186,277	186,277	
b _____						
c _____						
d _____						
e _____						
f All other program service revenue						
g Total. Add lines 2a-2f ▶			186,277			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts) ▶		4,518	4,518	
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
	6a Gross rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss) ▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss) ▶					
	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 ▶				
	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 ▶						
10a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory ▶					
Miscellaneous Revenue	11a _____	Business Code				
	b _____					
	c _____					
	d All other revenue					
	e Total. Add lines 11a-11d ▶					
	12 Total revenue. See instructions ▶		1,884,170	190,795	0	0

Part IX Statement of Functional Expenses

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

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 domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	115,118	37,452	77,666	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	1,142,113	1,100,059	42,054	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	67,046	30,203	36,843	
10	Payroll taxes	111,520	102,081	9,439	
11	Fees for services (non-employees):				
a	Management				
b	Legal				
c	Accounting	8,085		8,085	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion	1,855		1,855	
13	Office expenses	16,498	15,294	1,204	
14	Information technology				
15	Royalties				
16	Occupancy	1,600	1,600		
17	Travel	7,135		7,135	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	13,660	12,300	1,360	
23	Insurance	1,811		1,811	
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	Field Trips and Activities	18,438	18,324	114	
b	Outside Services	161,004	117,679	43,325	
c	Supplies	47,173	46,913	260	
d	Postage and Delivery	935	753	182	
e	All other expenses	33,756	11,737	22,019	
25	Total functional expenses. Add lines 1 through 24e	1,747,747	1,494,395	253,352	0
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	157,834	1	373,945	
	2	Savings and temporary cash investments	160,412	2	158,874	
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net		4	234,700	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	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		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges		9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	266,777			
	b	Less: accumulated depreciation	125,716			
	11	Investments - publicly traded securities	38,072	10c	141,061	
	12	Investments - other securities. See Part IV, line 11	70,389	11	70,332	
	13	Investments - program-related. See Part IV, line 11		12		
	14	Intangible assets		13		
	15	Other assets. See Part IV, line 11		14	4,343	
16	Total assets. Add lines 1 through 15 (must equal line 34)	818,635	15	983,255		
Liabilities	17	Accounts payable and accrued expenses	214,366	16	983,255	
	18	Grants payable		17	143,748	
	19	Deferred revenue		18		
	20	Tax-exempt bond liabilities		19		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		20		
	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		21		
	23	Secured mortgages and notes payable to unrelated third parties		22		
	24	Unsecured notes and loans payable to unrelated third parties		23	97,778	
	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		24		
	26	Total liabilities. Add lines 17 through 25	214,366	25	241,526	
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	412,849	26	241,526	
	28	Temporarily restricted net assets	191,420	27	628,115	
	29	Permanently restricted net assets		28	113,614	
	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		29		
	31	Paid-in or capital surplus, or land, building, or equipment fund		30		
	32	Retained earnings, endowment, accumulated income, or other funds		31		
33	Total net assets or fund balances	604,269	32	741,729		
34	Total liabilities and net assets/fund balances	818,635	33	983,255		

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	1,884,170
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,747,747
3	Revenue less expenses. Subtract line 2 from line 1	3	136,423
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	604,269
5	Net unrealized gains (losses) on investments	5	1,037
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	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	741,729

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		X
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	X	
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.	X	
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?	X	
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	X	

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

2014

Attachment
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

WEST ISLIP YOUTH ENRICHMENT SERV

FORM 990 - 1

11-2832268

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	10,324

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property	#50					
b 5-year property Statement						432
c 7-year property						
d 10-year property						
e 15-year property	#51					
f 20-year property Statement						2,805
g 25-year property				25 yrs.	S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a	Class life					
b	12-year		12 yrs.		S/L	
c	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	13,561
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25		
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L-			
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions):					
Closing Costs- 13	05-22-2014	4,442	AMT	30	99
43 Amortization of costs that began before your 2014 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44
					99