

**WEST ISLIP YOUTH ENRICHMENT SERVICES, INC.**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2015**

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# *Stewart Gelman & Associates*

*Certified Public Accountants, P.C.*

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*369 East Main Street, Suite 8, East Islip, New York, 11730*

*Tel: (631) 224-3790 • Fax: (631) 224-3797*

## 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, 2015 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, 2015, 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 May 23, 2016, 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  
May 23, 2016

**WEST ISLIP YOUTH ENRICHMENT SERVICES, INC**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2015**

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| <u>ASSETS</u>                                | <u>UNRESTRICTED</u> | <u>TEMPORARILY<br/>RESTRICTED</u> | <u>COMBINED TOTAL<br/>2015</u> |
|--|---------------------|-----------------------------------|--------------------------------|
| <b>Current Assets</b>                        |                     |                                   |                                |
| Cash   | \$ 619,441          | \$ -                              | \$ 619,441                     |
| Marketable Securities                        | 120,118             | -                                 | 120,118                        |
| Contracts Receivable                         | -                   | 272,557                           | 272,557                        |
| <b>Total Current Assets</b>                  | <u>739,559</u>      | <u>272,557</u>                    | <u>1,012,116</u>               |
| <b>Property and Equipment</b>                |                     |                                   |                                |
| Building                                     | -                   | 112,230                           | 112,230                        |
| Equipment                                    | 98,483              | 14,214                            | 112,697                        |
| Furniture and Fixtures                       | 55,452              | -                                 | 55,452                         |
|  | 153,935             | 126,444                           | 280,379                        |
| Less: Accumulated Depreciation               | (132,444)           | (8,847)                           | (141,291)                      |
| <b>Total Property and Equipment</b>          | <u>21,491</u>       | <u>117,597</u>                    | <u>139,088</u>                 |
| <b>Other Assets</b>                          |                     |                                   |                                |
| Intangible Asset                             | 54,442              | -                                 | 54,442                         |
| Less: Accumulated Amortization               | (50,247)            | -                                 | (50,247)                       |
| <b>Total Other Assets</b>                    | <u>4,195</u>        | <u>-</u>                          | <u>4,195</u>                   |
| <b>Total Assets</b>                          | <u>765,245</u>      | <u>390,154</u>                    | <u>1,155,399</u>               |
| <br><b><u>LIABILITIES AND NET ASSETS</u></b> |                     |                                   |                                |
| <b>Current Liabilities</b>                   |                     |                                   |                                |
| Accounts Payable and Accrued Expenses        | -                   | 143,572                           | 143,572                        |
| Mortgage Payable- current                    | -                   | 3,333                             | 3,333                          |
| <b>Total Current Liabilities</b>             | <u>-</u>            | <u>146,905</u>                    | <u>146,905</u>                 |
| <b>Long Term Liabilities</b>                 |                     |                                   |                                |
| Mortgage Payable                             | -                   | 91,389                            | 91,389                         |
| <b>Total Long Term Liabilities</b>           | <u>-</u>            | <u>91,389</u>                     | <u>91,389</u>                  |
| <b>Net Assets</b>                            | <u>765,245</u>      | <u>151,860</u>                    | <u>917,105</u>                 |
| <b>Total Liabilities and Net Assets</b>      | <u>\$ 765,245</u>   | <u>\$ 390,154</u>                 | <u>\$ 1,155,399</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, 2015**

|   | <u>UNRESTRICTED</u> | <u>TEMPORARILY<br/>RESTRICTED</u> | <u>COMBINED TOTAL<br/>2015</u> |
|---|---------------------|-----------------------------------|--------------------------------|
| <b>Public Support and Revenue:</b>              |                     |                                   |                                |
| Grants  |                     |                                   |                                |
| Federal   | \$ -                | \$ 387,602                        | \$ 387,602                     |
| State   | -                   | 914,837                           | 914,837                        |
| Local   | -                   | 575,827                           | 575,827                        |
| Program service revenue                         | 206,483             | -                                 | 206,483                        |
| Contributions                                   |                     |                                   |                                |
| Fundraising event                               | 423                 | -                                 | 423                            |
| Miscellaneous income                            | 3,173               |                                   | 3,173                          |
| Interest and dividend income                    | 4,098               | -                                 | 4,098                          |
| Net assets released from restrictions           | <u>1,840,020</u>    | <u>(1,840,020)</u>                | <u>-</u>                       |
| <b>Total Public Support and Revenue</b>         | <u>2,054,197</u>    | <u>38,246</u>                     | <u>2,092,443</u>               |
| <b>Expenses:</b>                                |                     |                                   |                                |
| Program services                                | 1,747,867           | -                                 | 1,747,867                      |
| Management and general                          | <u>166,796</u>      | <u>-</u>                          | <u>166,796</u>                 |
| <b>Total Operating Expenses</b>                 | <u>1,914,663</u>    | <u>-</u>                          | <u>1,914,663</u>               |
| <b>Increase in Net Assets before other item</b> | <u>139,534</u>      | <u>38,246</u>                     | <u>177,780</u>                 |
| <b>Other Item</b>                               |                     |                                   |                                |
| Unrealized (loss) on securities                 | <u>(2,404)</u>      | <u>-</u>                          | <u>(2,404)</u>                 |
| <b>Increase in Net Assets</b>                   | 137,130             | 38,246                            | 175,376                        |
| <b>Net Assets beginning of the year</b>         | <u>628,115</u>      | <u>113,614</u>                    | <u>741,729</u>                 |
| <b>Net Assets at end of year</b>                | <u>\$ 765,245</u>   | <u>\$ 151,860</u>                 | <u>\$ 917,105</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 CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

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|   |                   |
|---|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |                   |
| Increase in net assets  | \$ 175,376        |
| Adjustments to reconcile increase/(decrease) in net assets to net cash provided/(used) by operating activities: |                   |
| Depreciation and amortization   | 15,723            |
| Unrealized loss on securities   | 2,404             |
| (Increase) in operating assets:   |                   |
| Contracts receivable  | (37,857)          |
| Marketable Securities   | (52,190)          |
| (Decrease) in operating liabilities:  |                   |
| Accounts payable & accrued expenses   | <u>(176)</u>      |
| <b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>  | <u>103,280</u>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>   |                   |
| Purchase of furniture and equipment   | <u>(13,602)</u>   |
| <b>NET CASH (USED) BY INVESTING ACTIVITIES</b>  | <u>(13,602)</u>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>   |                   |
| Payments applied to mortgage payable  | <u>(3,056)</u>    |
| <b>NET CASH (USED) BY FINANCING ACTIVITIES</b>  | <u>(3,056)</u>    |
| <b>NET INCREASE IN CASH</b>   | 86,622            |
| <b>BEGINNING CASH BALANCE</b>   | <u>532,819</u>    |
| <b>ENDING CASH BALANCE</b>  | <u>\$ 619,441</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, 2015**

|                                 | Program Services         |   |                        |                  | Supporting Services   |                            | Total Services<br>2015 |
|---------------------------------|--------------------------|---|------------------------|------------------|-----------------------|----------------------------|------------------------|
|                                 | Alter School<br>Programs | Community<br>Reinvestment &<br>Prevention<br>Programs | Counseling<br>Programs | Summer Programs  | Education<br>Programs | Management<br>&<br>General |                        |
| <b>FUNCTIONAL EXPENSES</b>      |                          |   |                        |                  |                       |                            |                        |
| <b>Employee Compensation</b>    |                          |   |                        |                  |                       |                            |                        |
| Salaries and wages              | \$ 776,163               | \$ 290,699  | \$ 190,681             | \$ 63,000        | \$ -                  | \$ 87,807                  | \$ 1,408,350           |
| Employee benefits               | 24,100                   | 22,225  | 1,288                  | 721              | -                     | 27,359                     | 75,693                 |
| Payroll taxes                   | 70,852                   | 24,450  | 17,528                 | 5,572            | -                     | 7,491                      | 125,893                |
| <b>Total Compensation</b>       | <u>871,115</u>           | <u>337,374</u>  | <u>209,497</u>         | <u>69,293</u>    | -                     | <u>122,657</u>             | <u>1,609,936</u>       |
| <b>Other Expenses</b>           |                          |   |                        |                  |                       |                            |                        |
| Advertising                     | 220                      | -   | -                      | -                | -                     | 250                        | 470                    |
| Accounting                      | -                        | -   | -                      | -                | -                     | 5,610                      | 5,610                  |
| Auto expenses                   | 25                       | 31  | -                      | 112              | -                     | 25                         | 193                    |
| Charitable contributions        | 1,870                    | 150   | -                      | 200              | -                     | 7,065                      | 9,285                  |
| Depreciation and amortization   | 205                      | 5,657   | 5,555                  | 2,814            | -                     | 1,492                      | 15,723                 |
| Dues, meetings, and conferences | 260                      | 25  | 35                     | -                | -                     | 3,097                      | 3,417                  |
| Food, supplies & appliances     | 44,740                   | 14,336  | -                      | 3,578            | -                     | 604                        | 63,258                 |
| Insurance                       | -                        | -   | -                      | -                | -                     | 1,811                      | 1,811                  |
| Miscellaneous                   | -                        | -   | -                      | -                | -                     | 3,590                      | 3,590                  |
| Office expenses and printing    | 6,617                    | 523   | 920                    | -                | -                     | 1,672                      | 9,732                  |
| Outside services                | 116,575                  | 3,000   | -                      | -                | 1,635                 | 9,200                      | 130,410                |
| Payroll service fees            | -                        | -   | -                      | -                | -                     | 2,127                      | 2,127                  |
| Postage and delivery            | 113                      | 119   | 77                     | -                | -                     | 150                        | 459                    |
| Program activities              | 23,089                   | -   | -                      | 15,540           | -                     | 75                         | 38,704                 |
| Repairs & maintenance           | 592                      | -   | 1,507                  | 63               | -                     | 438                        | 2,600                  |
| Telephone                       | 1,096                    | 2,567   | 3,432                  | -                | -                     | 1,334                      | 8,429                  |
| Travel                          | -                        | -   | -                      | -                | -                     | 5,523                      | 5,523                  |
| Utilities                       | -                        | -   | 3,310                  | -                | -                     | 76                         | 3,386                  |
| <b>Total Other Expenses</b>     | <u>195,402</u>           | <u>26,408</u>   | <u>14,836</u>          | <u>22,307</u>    | <u>1,635</u>          | <u>44,139</u>              | <u>304,727</u>         |
| <b>Total Operating Expenses</b> | <u>\$ 1,066,517</u>      | <u>\$ 363,782</u>                                     | <u>\$ 224,333</u>      | <u>\$ 91,600</u> | <u>\$ 1,635</u>       | <u>\$ 166,796</u>          | <u>\$ 1,914,653</u>    |



**WEST ISLIP YOUTH ENRICHMENT SERVICES, INC.**  
**Notes to Financial Statements**  
**December 31, 2015**

**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, 2015**

**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, 2015 was \$272,557, which represents amounts due from various grants and contracts.

**4. PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at December 31, 2015:

|                                |                   |
|--------------------------------|-------------------|
| Building and Improvements      | 112,230           |
| Furniture and Fixtures         | 55,452            |
| Equipment                      | <u>112,697</u>    |
|                                | 280,379           |
| Less: Accumulated Depreciation | <u>(141,291)</u>  |
| Total                          | <u>\$ 139,088</u> |

Depreciation expense was \$15,575 for the year ended December 31, 2015.

**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>(50,247)</u> |
| Total                          | <u>\$ 4,195</u> |

Amortization expense was \$148 for the year ended December 31, 2015.

**WEST ISLIP YOUTH ENRICHMENT SERVICES, INC.**  
**Notes to Financial Statements**  
**December 31, 2015**

**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. | \$ 94,722        |
| Less current maturities   | <u>(3,333)</u>   |
|   | <u>\$ 91,389</u> |

Long-term debt at December 31, 2015 matures as follows:

| Year Ending December 31, |                  |
|--------------------------|------------------|
| 2016                     | 3,333            |
| 2017                     | 3,333            |
| 2018                     | 3,333            |
| 2019                     | 3,333            |
| 2020- thereafter         | 81,390           |
|                          | <u>\$ 94,722</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, 2015.

**9. SUBSEQUENT EVENTS**

The date to which events occurring after December 31, 2015, the date of the most recent balance sheet, have been evaluated for possible adjustment to the financial statements or disclosure is May 23, 2016, 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, 2015, 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 May 23, 2016.

**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 as defined above. However, material weaknesses may exist that have not been identified.


**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* C.P.A.

*Stewart Gelman & Associates, CPAs, P.C.*

Stewart Gelman & Associates, CPAs, P.C.  
East Islip, NY  
May 23, 2016

# Return of Organization Exempt From Income Tax

**2015**

Department of the Treasury  
Internal Revenue Service

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](http://www.irs.gov/form990).

Open to Public Inspection

**A** For the **2015** calendar year, or tax year beginning **2015**, and ending **20**

|   |   |  |
|---|---|--|
| <p><b>B</b> Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Final return/terminated</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p> | <p><b>C</b> Name of organization <b>WEST ISLIP YOUTH ENRICHMENT SERVICE</b></p> <p>Doing business as</p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite</p> <p><b>PO BOX 105</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code</p> <p><b>West Islip, NY 11795</b></p> <p><b>F</b> Name and address of principal officer: <b>MARY ANN PFEIFFER</b></p> <p><b>Same as C above</b></p> | <p><b>D</b> Employer identification no.</p> <p><b>11-2832268</b></p> <p><b>E</b> Telephone number</p> <p><b>(631) 587-5172</b></p> <p><b>G</b> Gross receipts \$</p> <p><b>2,092,443</b></p> |
| <p><b>I</b> 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</p>   |   |  |
| <p><b>J</b> Website: <b>WWW.YESNEWS.ORG</b></p>   |   |  |
| <p><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p>  |   | <p><b>L</b> Year of formation: <b>1987</b></p>   |
|   |   | <p><b>M</b> State of legal domicile: <b>NY</b></p>   |

**Part I Summary**

|                                    |   |  |           |           |
|------------------------------------|---|--|-----------|-----------|
| <b>Activities &amp; Governance</b> | 1   | Briefly describe the organization's mission or most significant activities: <b>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.</b> |           |           |
|                                    | 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 2015 (Part V, line 2a)   | 5         | 148       |
|                                    | 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         |           |
| <b>Revenue</b>                     | 8   | Contributions and grants (Part VIII, line 1h)  | 1,693,375 | 1,881,862 |
|                                    | 9   | Program service revenue (Part VIII, line 2g)   | 186,277   | 206,483   |
|                                    | 10  | Investment income (Part VIII, column (A), lines 3, 4, and 7d)  | 4,518     | 4,098     |
|                                    | 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)   | 1,884,170 | 2,092,443 |
| <b>Expenses</b>                    | 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)  | 1,435,797 | 1,609,936 |
|                                    | 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)   | 311,950   | 304,727   |
| 18                                 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 1,747,747  | 1,914,663 |           |
| 19                                 | Revenue less expenses. Subtract line 18 from line 12                      | 136,423  | 177,780   |           |
| <b>Net Assets or Fund Balances</b> | 20  | Total assets (Part X, line 16)   | 983,255   | 1,155,399 |
|                                    | 21  | Total liabilities (Part X, line 26)  | 241,526   | 238,294   |
|                                    | 22  | Net assets or fund balances. Subtract line 21 from line 20   | 741,729   | 917,105   |

**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.

|                  |   |      |
|------------------|---|------|
| <b>Sign Here</b> | <p><b>Mary Ann Pfeiffer</b></p> <p>Signature of officer</p>                             | Date |
|                  | <p><b>Mary Ann Pfeiffer, Executive Director</b></p> <p>Type or print name and title</p> |      |

|                               |  |                                  |                            |   |                  |
|-------------------------------|--|----------------------------------|----------------------------|---|------------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name                     | Preparer's signature             | Date                       | Check <input type="checkbox"/> if self-employed | PTIN             |
|                               | <b>Stewart Gelman</b>                          |                                  | <b>05-27-2016</b>          |   | <b>P01367700</b> |
|                               | Firm's name ▶                                  | Firm's address ▶                 | Firm's EIN ▶               | Phone no.                                       |                  |
|                               | <b>Stewart Gelman &amp; Associates CPAs PC</b> | <b>369 E Main Street Suite 8</b> | <b>East Islip NY 11730</b> | <b>631-224-3790</b>                             |                  |

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 \$ 1,066,517 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 \$ 681,350 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 1,747,867

**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   | <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II   |     | 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  |



**Part IV Checklist of Required Schedules (continued)**

|     |   | Yes | No |
|-----|---|-----|----|
| 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?  |     |    |
| 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 | <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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  | <b>Section 501(c)(3) organizations.</b> 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? <b>Note.</b> 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

Table with columns for question numbers (1a-14b), descriptions, and Yes/No checkboxes. Includes questions about Form 1096, Form W-2G, Form W-3, unrelated business gross income, foreign accounts, prohibited tax shelter transactions, and charitable contributions.

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 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included in line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 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. Own website, Another's website, [X] Upon request, Other (explain in Schedule O); 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.; 20 State the name, address, and telephone number of the person who possesses the organization's books and records: MARY ANN PFEIFFER (631)587-5172, PO BOX 105, 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)<br>Name and Title                             | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |         | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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<br>EXECUTIVE DIRECTOR       | 40.00  | X  |                       | X       | X            |                              | 130,885 | 0  | 0   |   |
| (2) Angel Rivera<br>Board Member/Vice Chairperson | 1.00   | X  |                       |         |              |                              | 0       | 0  | 0   |   |
| (3) William Garcia<br>Board Member                | 1.00   | X  |                       |         |              |                              | 0       | 0  | 0   |   |
| (4) Maria Pecorale<br>Board Member/Treasurer      | 1.00   | X  |                       |         |              |                              | 0       | 0  | 0   |   |
| (5) Beverly Pinna<br>Board Member/Chairperson     | 1.00   | X  |                       |         |              |                              | 0       | 0  | 0   |   |
| (6) Marina Hernandez<br>Board Member              |  | X  |                       |         |              |                              | 0       | 0  | 0   |   |
| (7) J Atkinson<br>Board Member                    |  | X  |                       |         |              |                              | 0       | 0  | 0   |   |
| (8) B Garbarino<br>Board Member                   |  | X  |                       |         |              |                              | 0       | 0  | 0   |   |
| (9) -----   |  |  |                       |         |              |                              |         |  |   |   |
| (10) -----  |  |  |                       |         |              |                              |         |  |   |   |
| (11) -----  |  |  |                       |         |              |                              |         |  |   |   |
| (12) -----  |  |  |                       |         |              |                              |         |  |   |   |
| (13) -----  |  |  |                       |         |              |                              |         |  |   |   |
| (14) -----  |  |  |                       |         |              |                              |         |  |   |   |

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

| (A)<br>Name and title | (B)<br>Average hours per week (list any hours for related organizations below dotted line) | (C)<br>Position<br>(do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) -----            |  |  |                       |         |              |                              |        |  |   |   |

|  |         |   |   |
|--|---------|---|---|
| <b>1b</b> Sub-total  |         |   |   |
| <b>c</b> Total from continuation sheets to Part VII, Section A |         |   |   |
| <b>d</b> Total (add lines 1b and 1c)                           | 130,885 | 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 |
|---|-----|----|
| <b>3</b> 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  |
| <b>4</b> 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  |
| <b>5</b> 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)<br>Name and business address | (B)<br>Description of services | (C)<br>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)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from tax<br>under sections<br>512-514 |  |
|---|--|--|----------------------|--|---|--|--|
| <b>Contributions, Gifts, Grants and Other Similar Amounts</b> | 1a   | Federated campaigns  |                      |  |   |  |  |
|   | b  | Membership dues  |                      |  |   |  |  |
|   | c  | Fundraising events   |                      |  |   |  |  |
|   | d  | Related organizations  |                      |  |   |  |  |
|   | e  | Government grants (contributions)  | 1,878,266            |  |   |  |  |
|   | f  | All other contributions, gifts, grants, and similar amounts not included above | 3,596                |  |   |  |  |
|   | g  | Noncash contributions included in lines 1a-1f: \$                              |                      |  |   |  |  |
|   | h  | <b>Total.</b> Add lines 1a-1f  | 1,881,862            |  |   |  |  |
| <b>Program Service Revenue</b>                                |  |  | <b>Business Code</b> |  |   |  |  |
|   | 2a   | Summer Youth Programs  | 611710               | 206,483  | 206,483                                 |  |  |
|   | b  |  |                      |  |   |  |  |
|   | c  |  |                      |  |   |  |  |
|   | d  |  |                      |  |   |  |  |
|   | e  |  |                      |  |   |  |  |
|   | f  | All other program service revenue  |                      |  |   |  |  |
| g   | <b>Total.</b> Add lines 2a-2f  |  | 206,483              |  |   |  |  |
| <b>Other Revenue</b>  | 3  | Investment income (including dividends, interest, and other similar amounts)   |                      | 4,098  | 4,098                                   |  |  |
|   | 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   |  |                      |  |   |  |  |
|   |  | <b>Miscellaneous Revenue</b>   | <b>Business Code</b> |  |   |  |  |
| 11a   |  |  |                      |  |   |  |  |
| b   |  |  |                      |  |   |  |  |
| c   |  |  |                      |  |   |  |  |
| d   | All other revenue  |  |                      |  |   |  |  |
| e   | <b>Total.</b> Add lines 11a-11d  |  |                      |  |   |  |  |
| 12  | <b>Total revenue.</b> See instructions   |  | 2,092,443            | 210,581  | 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)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>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 . . . . .  | 130,885               | 72,391                          | 58,494                                 |                             |
| 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 . . . . .  | 1,277,465             | 1,248,152                       | 29,313                                 |                             |
| 8  | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . .  |                       |                                 |  |                             |
| 9  | Other employee benefits . . . . .   | 75,693                | 48,334                          | 27,359                                 |                             |
| 10   | Payroll taxes . . . . .   | 125,893               | 118,402                         | 7,491                                  |                             |
| 11   | Fees for services (non-employees):  |                       |                                 |  |                             |
| a  | Management . . . . .  |                       |                                 |  |                             |
| b  | Legal . . . . .   |                       |                                 |  |                             |
| c  | Accounting . . . . .  | 5,610                 |                                 | 5,610                                  |                             |
| 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 . . . . .   | 470                   | 220                             | 250                                    |                             |
| 13   | Office expenses . . . . .   | 9,732                 | 8,060                           | 1,672                                  |                             |
| 14   | Information technology . . . . .  |                       |                                 |  |                             |
| 15   | Royalties . . . . .   |                       |                                 |  |                             |
| 16   | Occupancy . . . . .   |                       |                                 |  |                             |
| 17   | Travel . . . . .  | 5,523                 |                                 | 5,523                                  |                             |
| 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 . . . . .   | 15,723                | 14,231                          | 1,492                                  |                             |
| 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  | <b>Field Trips and Activities</b>   | 38,704                | 38,629                          | 75                                     |                             |
| b  | <b>Outside Services</b>   | 130,410               | 121,210                         | 9,200                                  |                             |
| c  | <b>Supplies</b>   | 63,258                | 62,654                          | 604                                    |                             |
| d  | <b>Postage and Delivery</b>   | 459                   | 309                             | 150                                    |                             |
| e  | All other expenses  | 33,027                | 15,275                          | 17,752                                 |                             |
| 25   | <b>Total functional expenses.</b> Add lines 1 through 24e . . . .   | 1,914,663             | 1,747,867                       | 166,796                                | 0                           |
| 26   | <b>Joint costs.</b> 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   | 373,945 | 1           | 336,617 |
|                             | 2   | Savings and temporary cash investments  | 158,874 | 2           | 282,824 |
|                             | 3   | Pledges and grants receivable, net  |         | 3           |         |
|                             | 4   | Accounts receivable, net  | 234,700 | 4           | 272,557 |
|                             | 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   | 280,379 |             |         |
|                             | b   | Less: accumulated depreciation  | 141,291 | 10c         | 139,088 |
|                             | 11  | Investments - publicly traded securities  | 70,332  | 11          | 120,118 |
|                             | 12  | Investments - other securities. See Part IV, line 11  |         | 12          |         |
|                             | 13  | Investments - program-related. See Part IV, line 11   |         | 13          |         |
|                             | 14  | Intangible assets   | 4,343   | 14          | 4,195   |
|                             | 15  | Other assets. See Part IV, line 11  |         | 15          |         |
| 16                          | <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)  | 983,255   | 16      | 1,155,399   |         |
| Liabilities                 | 17  | Accounts payable and accrued expenses   | 143,748 | 17          | 143,572 |
|                             | 18  | Grants payable  |         | 18          |         |
|                             | 19  | Deferred revenue  |         | 19          |         |
|                             | 20  | Tax-exempt bond liabilities   |         | 20          |         |
|                             | 21  | Escrow or custodial account liability. Complete Part IV of Schedule D   |         | 21          |         |
|                             | 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  |         | 22          |         |
|                             | 23  | Secured mortgages and notes payable to unrelated third parties  | 97,778  | 23          | 94,722  |
|                             | 24  | Unsecured notes and loans payable to unrelated third parties  |         | 24          |         |
|                             | 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   |         | 25          |         |
|                             | 26  | <b>Total liabilities.</b> Add lines 17 through 25   | 241,526 | 26          | 238,294 |
| 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   | 628,115 | 27          | 765,245 |
|                             | 28  | Temporarily restricted net assets   | 113,614 | 28          | 151,860 |
|                             | 29  | Permanently restricted net assets   |         | 29          |         |
|                             | Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.                          |   |         |             |         |
|                             | 30  | Capital stock or trust principal, or current funds  |         | 30          |         |
|                             | 31  | Paid-in or capital surplus, or land, building, or equipment fund  |         | 31          |         |
|                             | 32  | Retained earnings, endowment, accumulated income, or other funds  |         | 32          |         |
| 33                          | <b>Total net assets or fund balances</b>  | 741,729   | 33      | 917,105     |         |
| 34                          | <b>Total liabilities and net assets/fund balances</b>   | 983,255   | 34      | 1,155,399   |         |



**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  | 2,092,443 |
| 2  | Total expenses (must equal Part IX, column (A), line 25)   | 2  | 1,914,663 |
| 3  | Revenue less expenses. Subtract line 2 from line 1   | 3  | 177,780   |
| 4  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | 4  | 741,729   |
| 5  | Net unrealized gains (losses) on investments   | 5  | (2,404)   |
| 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 | 917,105   |

**Part XII Financial Statements and Reporting**

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

1 Accounting method used to prepare the Form 990:  Cash  Accrual  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?  Yes  No  
 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?  Yes  No  
 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:  
 Separate basis  Consolidated basis  Both consolidated and separate basis

c 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?  Yes  No  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

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?  Yes  No

b 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

|    | Yes | No |
|----|-----|----|
| 2a |     | X  |
| 2b | X   |    |
| 2c | X   |    |
| 3a |     | X  |
| 3b |     |    |

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2015**

▶ Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

|  |   |
|--|---|
| Name of the organization<br><b>WEST ISLIP YOUTH ENRICHMENT SERVICE</b> | Employer identification number<br><b>11-2832268</b> |
|--|---|

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations . . . . .
  - g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-9 above (see instructions)) | (iv) Is the organization listed in your governing document? |    | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|--|---|----|---|---|
|                                    |          |  | Yes   | No |   |   |
| (A)                                |          |  |   |    |   |   |
| (B)                                |          |  |   |    |   |   |
| (C)                                |          |  |   |    |   |   |
| (D)                                |          |  |   |    |   |   |
| (E)                                |          |  |   |    |   |   |
| <b>Total</b>                       |          |  |   |    |   |   |

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

**Section A. Public Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2011  | (b) 2012  | (c) 2013  | (d) 2014  | (e) 2015  | (f) Total |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .  | 1,443,154 | 1,427,444 | 1,714,675 | 1,879,652 | 2,088,345 | 8,553,270 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .   |           |           |           |           |           |           |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .   |           |           |           |           |           |           |
| 4 <b>Total.</b> Add lines 1 through 3 . . . . .   | 1,443,154 | 1,427,444 | 1,714,675 | 1,879,652 | 2,088,345 | 8,553,270 |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . . . . |           |           |           |           |           |           |
| 6 <b>Public support.</b> Subtract line 5 from line 4 . . . . .  |           |           |           |           |           | 8,553,270 |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2011  | (b) 2012  | (c) 2013  | (d) 2014  | (e) 2015  | (f) Total |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| 7 Amounts from line 4 . . . . .  | 1,443,154 | 1,427,444 | 1,714,675 | 1,879,652 | 2,088,345 | 8,553,270 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . . | 4,053     | 3,179     | 3,147     | 4,518     | 4,098     | 18,995    |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .                             |           |           |           |           |           |           |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .                               |           |           |           |           |           |           |
| 11 <b>Total support.</b> Add lines 7 through 10 . . . . .  |           |           |           |           |           | 8,572,265 |
| 12 Gross receipts from related activities, etc. (see instructions) . . . . .   |           |           |           |           | 12        |           |

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ▶

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

|   |    |        |   |
|---|----|--------|---|
| 14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f)) . . . . .   | 14 | 99.78  | % |
| 15 Public support percentage from 2014 Schedule A, Part II, line 14 . . . . .   | 15 | 100.00 | % |
| 16a <b>33 1/3% support test - 2015.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input checked="" type="checkbox"/>  |    |        |   |
| b <b>33 1/3% support test - 2014.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>  |    |        |   |
| 17a <b>10%-facts-and-circumstances test - 2015.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/>    |    |        |   |
| b <b>10%-facts-and-circumstances test - 2014.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ <input type="checkbox"/> |    |        |   |
| 18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ <input type="checkbox"/>   |    |        |   |

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

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

Section A. Public Support

Table with 7 columns: (a) 2011, (b) 2012, (c) 2013, (d) 2014, (e) 2015, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; b Amounts included on lines 2 and 3 received from other than disqualified persons; c Add lines 7a and 7b; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2011, (b) 2012, (c) 2013, (d) 2014, (e) 2015, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 13 Total support. (Add lines 9, 10c, 11, and 12.); 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2014 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2014 Schedule A, Part III, line 17 18 %

- 19a 33 1/3% support tests - 2015. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
b 33 1/3% support tests - 2014. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
  - b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
  - c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.
  - b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
  - c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
  - b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
  - c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
  - b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
  - c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.
  - b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

|     | Yes | No |
|-----|-----|----|
| 1   |     |    |
| 2   |     |    |
| 3a  |     |    |
| 3b  |     |    |
| 3c  |     |    |
| 4a  |     |    |
| 4b  |     |    |
| 4c  |     |    |
| 5a  |     |    |
| 5b  |     |    |
| 5c  |     |    |
| 6   |     |    |
| 7   |     |    |
| 8   |     |    |
| 9a  |     |    |
| 9b  |     |    |
| 9c  |     |    |
| 10a |     |    |
| 10b |     |    |

**Part IV Supporting Organizations** (continued)

|   | Yes | No |
|---|-----|----|
| 11 Has the organization accepted a gift or contribution from any of the following persons?  |     |    |
| a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? |     |    |
| b A family member of a person described in (a) above?   |     |    |
| c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.   |     |    |

**Section B. Type I Supporting Organizations**

|   | Yes | No |
|---|-----|----|
| 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. |     |    |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.   |     |    |

**Section C. Type II Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). |     |    |

**Section D. All Type III Supporting Organizations**

|  | Yes | No |
|--|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? |     |    |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).  |     |    |
| 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.   |     |    |

**Section E. Type III Functionally-Integrated Supporting Organizations**

|   |  |  |
|---|--|--|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):   |  |  |
| a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.   |  |  |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.  |  |  |
| c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).  |  |  |
| 2 Activities Test. Answer (a) and (b) below.  |  |  |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. |  |  |
| b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.  |  |  |
| 3 Parent of Supported Organizations. Answer (a) and (b) below.  |  |  |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.  |  |  |
| b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.   |  |  |

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

| Section A - Adjusted Net Income |  | (A) Prior Year | (B) Current Year (optional) |
|---------------------------------|--|----------------|-----------------------------|
| 1                               | Net short-term capital gain  | 1              |                             |
| 2                               | Recoveries of prior-year distributions   | 2              |                             |
| 3                               | Other gross income (see instructions)  | 3              |                             |
| 4                               | Add lines 1 through 3  | 4              |                             |
| 5                               | Depreciation and depletion   | 5              |                             |
| 6                               | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6              |                             |
| 7                               | Other expenses (see instructions)  | 7              |                             |
| 8                               | <b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)   | 8              |                             |

| Section B - Minimum Asset Amount  |   | (A) Prior Year | (B) Current Year (optional) |
|---|---|----------------|-----------------------------|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): |   |                |                             |
| a   | Average monthly value of securities   | 1a             |                             |
| b   | Average monthly cash balances   | 1b             |                             |
| c   | Fair market value of other non-exempt-use assets  | 1c             |                             |
| d   | <b>Total</b> (add lines 1a, 1b, and 1c)   | 1d             |                             |
| e <b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):                                   |   |                |                             |
| 2   | Acquisition indebtedness applicable to non-exempt-use assets                                    | 2              |                             |
| 3   | Subtract line 2 from line 1d  | 3              |                             |
| 4   | Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions). | 4              |                             |
| 5   | Net value of non-exempt-use assets (subtract line 4 from line 3)                                | 5              |                             |
| 6   | Multiply line 5 by .035   | 6              |                             |
| 7   | Recoveries of prior-year distributions  | 7              |                             |
| 8   | <b>Minimum Asset Amount</b> (add line 7 to line 6)  | 8              |                             |

| Section C - Distributable Amount |  |   | Current Year |
|----------------------------------|--|---|--------------|
| 1                                | Adjusted net income for prior year (from Section A, line 8, Column A)  | 1 |              |
| 2                                | Enter 85% of line 1  | 2 |              |
| 3                                | Minimum asset amount for prior year (from Section B, line 8, Column A)   | 3 |              |
| 4                                | Enter greater of line 2 or line 3  | 4 |              |
| 5                                | Income tax imposed in prior year   | 5 |              |
| 6                                | <b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 |              |

- 7  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

| Section D - Distributions  | Current Year |
|--|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes  |              |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity      |              |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations  |              |
| 4 Amounts paid to acquire exempt-use assets  |              |
| 5 Qualified set-aside amounts (prior IRS approval required)  |              |
| 6 Other distributions (describe in Part VI). See instructions.   |              |
| 7 <b>Total annual distributions.</b> Add lines 1 through 6.  |              |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions. |              |
| 9 Distributable amount for 2015 from Section C, line 6   |              |
| 10 Line 8 amount divided by Line 9 amount  |              |

| Section E - Distribution Allocations (see instructions)   | (i)<br>Excess Distributions | (ii)<br>Underdistributions<br>Pre-2015 | (iii)<br>Distributable<br>Amount for 2015 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2015 from Section C, line 6  |                             |  |   |
| 2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)  |                             |  |   |
| 3 Excess distributions carryover, if any, to 2015:  |                             |  |   |
| a   |                             |  |   |
| b   |                             |  |   |
| c   |                             |  |   |
| d From 2013 . . . . .   |                             |  |   |
| e From 2014 . . . . .   |                             |  |   |
| f <b>Total</b> of lines 3a through e  |                             |  |   |
| g Applied to underdistributions of prior years  |                             |  |   |
| h Applied to 2015 distributable amount  |                             |  |   |
| i Carryover from 2010 not applied (see instructions)  |                             |  |   |
| j Remainder. Subtract lines 3g, 3h, and 3i from 3f.   |                             |  |   |
| 4 Distributions for 2015 from Section D, line 7: \$   |                             |  |   |
| a Applied to underdistributions of prior years  |                             |  |   |
| b Applied to 2015 distributable amount  |                             |  |   |
| c Remainder. Subtract lines 4a and 4b from 4.   |                             |  |   |
| 5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions). |                             |  |   |
| 6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).                        |                             |  |   |
| 7 <b>Excess distributions carryover to 2016.</b> Add lines 3j and 4c.   |                             |  |   |
| 8 Breakdown of line 7:  |                             |  |   |
| a   |                             |  |   |
| b   |                             |  |   |
| c Excess from 2013 . . . . .  |                             |  |   |
| d Excess from 2014 . . . . .  |                             |  |   |
| e Excess from 2015 . . . . .  |                             |  |   |





SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2015

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

Employer identification number

WEST ISLIP YOUTH ENRICHMENT SERVICE

11-2832268

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year. (Sub-rows: a Total number of conservation easements, b Total acreage restricted by conservation easements, c Number of conservation easements on a certified historic structure included in (a), d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register), 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Revenue, Assets. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.**

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ▶ \_\_\_\_\_ %
  - b Permanent endowment ▶ \_\_\_\_\_ %
  - c Temporarily restricted endowment ▶ \_\_\_\_\_ %
- The percentages in lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) unrelated organizations   | 3a(i)  |    |
| (ii) related organizations  | 3a(ii) |    |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property  | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|---------------------------------|------------------------------|----------------|
| 1a Land  |                                      |                                 |                              |                |
| b Buildings  |                                      | 108,131                         | 8,110                        | 100,021        |
| c Leasehold improvements   |                                      | 4,099                           | 307                          | 3,792          |
| d Equipment  |                                      | 112,697                         | 97,640                       | 15,057         |
| e Other <span style="float: right;">STMD1E</span>  |                                      | 55,452                          | 35,234                       | 20,218         |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) |                                      |                                 |                              | <b>139,088</b> |

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

| (a) Description of security or category<br>(including name of security) | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|----------------|--|
| (1) Financial derivatives . . . . .                                     |                |  |
| (2) Closely-held equity interests . . . . .                             |                |  |
| (3) Other _____   |                |  |
| (A) _____   |                |  |
| (B) _____   |                |  |
| (C) _____   |                |  |
| (D) _____   |                |  |
| (E) _____   |                |  |
| (F) _____   |                |  |
| (G) _____   |                |  |
| (H) _____   |                |  |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶    |                |  |

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

| (a) Description of investment  | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|--|----------------|--|
| (1) _____  |                |  |
| (2) _____  |                |  |
| (3) _____  |                |  |
| (4) _____  |                |  |
| (5) _____  |                |  |
| (6) _____  |                |  |
| (7) _____  |                |  |
| (8) _____  |                |  |
| (9) _____  |                |  |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶ |                |  |

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

| (a) Description  | (b) Book value |
|--|----------------|
| (1) _____  |                |
| (2) _____  |                |
| (3) _____  |                |
| (4) _____  |                |
| (5) _____  |                |
| (6) _____  |                |
| (7) _____  |                |
| (8) _____  |                |
| (9) _____  |                |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ |                |

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

| 1. (a) Description of liability                                      | (b) Book value |
|--|----------------|
| (1) Federal income taxes   |                |
| (2) _____  |                |
| (3) _____  |                |
| (4) _____  |                |
| (5) _____  |                |
| (6) _____  |                |
| (7) _____  |                |
| (8) _____  |                |
| (9) _____  |                |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ |                |

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|   |   |    |           |           |
|---|---|----|-----------|-----------|
| 1 | Total revenue, gains, and other support per audited financial statements        |    | 1         | 2,090,039 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12:             |    |           |           |
| a | Net unrealized gains (losses) on investments                                    | 2a | (2,404)   |           |
| b | Donated services and use of facilities  | 2b |           |           |
| c | Recoveries of prior year grants   | 2c |           |           |
| d | Other (Describe in Part XIII.)  | 2d |           |           |
| e | Add lines 2a through 2d   | 2e | (2,404)   |           |
| 3 | Subtract line 2e from line 1  | 3  | 2,092,443 |           |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1:            |    |           |           |
| a | Investment expenses not included on Form 990, Part VIII, line 7b                | 4a |           |           |
| b | Other (Describe in Part XIII.)  | 4b |           |           |
| c | Add lines 4a and 4b   | 4c |           |           |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | 5  | 2,092,443 |           |

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

|   |  |    |           |           |
|---|--|----|-----------|-----------|
| 1 | Total expenses and losses per audited financial statements                       |    | 1         | 1,914,663 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25:                |    |           |           |
| a | Donated services and use of facilities   | 2a |           |           |
| b | Prior year adjustments   | 2b |           |           |
| c | Other losses   | 2c |           |           |
| d | Other (Describe in Part XIII.)   | 2d |           |           |
| e | Add lines 2a through 2d  | 2e |           |           |
| 3 | Subtract line 2e from line 1   | 3  | 1,914,663 |           |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1:               |    |           |           |
| a | Investment expenses not included on Form 990, Part VIII, line 7b                 | 4a |           |           |
| b | Other (Describe in Part XIII.)   | 4b |           |           |
| c | Add lines 4a and 4b  | 4c |           |           |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | 5  | 1,914,663 |           |

**Part XIII Supplemental Information.**

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

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

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

**2015**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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).

Name of the organization

Employer identification number

**WEST ISLIP YOUTH ENRICHMENT SERVICE**

**11-2832268**

**01. Form 990 governing body review (Part VI, line 11)**

Form 990 is reviewed by Executive Director before filing and available to governing body  
after filing.

**02. Conflict of interest policy compliance (Part VI, line 12c)**

Organization adheres to the Town of Islip NY Code of Ethics

**03. CEO, executive director, top management comp (Part VI, line 15a)**

Executive Director's work is reviewed by the Board re: annual goals and objectives

**04. Governing documents, etc, available to public (Part VI, line 19)**

Documents are available by request for interested persons and donors

# Depreciation and Amortization (Including Information on Listed Property)

**2015**

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](http://www.irs.gov/form4562).

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 2014 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 2016. 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 | 14,214 |

**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 2015 . . . . .   | 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 2015 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                | #67                                  |  |                     |                |            |                            |
| b 5-year property <b>Statement</b> |                                      |  |                     |                |            | 1,361                      |
| c 7-year property                  |                                      |  |                     |                |            |                            |
| d 10-year property                 |                                      |  |                     |                |            |                            |
| e 15-year property                 |                                      |  |                     |                |            |                            |
| f 20-year property                 |                                      |  |                     |                |            |                            |
| g 25-year property                 |                                      |  |                     | 25 yrs.        |            | S/L                        |
| h Residential rental property      |                                      |  | 27.5 yrs.           | MM             | S/L        |                            |
| i Nonresidential real property     |                                      |  | 39 yrs.             | MM             | S/L        |                            |

**Section C - Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System**

|     |            |  |         |    |     |  |
|-----|------------|--|---------|----|-----|--|
| 20a | Class life |  |         |    | S/L |  |
| 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 | <b>Total.</b> 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 | 15,575 |
| 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)<br>Type of property (list vehicles first)   | (b)<br>Date placed in service | (c)<br>Business/investment use percentage | (d)<br>Cost or other basis | (e)<br>Basis for depreciation (business/investment use only) | (f)<br>Recovery period | (g)<br>Method/Convention  | (h)<br>Depreciation deduction | (i)<br>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)<br>Vehicle 1 |    | (b)<br>Vehicle 2 |    | (c)<br>Vehicle 3 |    | (d)<br>Vehicle 4 |    | (e)<br>Vehicle 5 |    | (f)<br>Vehicle 6 |    |
|--|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
|  | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No |
| 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?                       |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| 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 V Amortization**

| (a)<br>Description of costs  | (b)<br>Date amortization begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization period or percentage | (f)<br>Amortization for this year |
|--|---------------------------------|---------------------------|---------------------|--|-----------------------------------|
| 42 Amortization of costs that begins during your 2015 tax year (see instructions): |                                 |                           |                     |  |                                   |
|  |                                 |                           |                     |  |                                   |
| 43 Amortization of costs that began before your 2015 tax year                      |                                 |                           |                     | 43                                       | 148                               |
| 44 Total. Add amounts in column (f). See the instructions for where to report      |                                 |                           |                     | 44                                       | 148                               |



FOR YOUR RECORDS ONLY  
**Federal Supporting Statements**

2015 PG01

Name(s) as shown on return

FEIN

WEST ISLIP YOUTH ENRICHMENT SERVICE

11-2832268

Form 990 - Schedule D - Part VI - Line 1e      Statement #D1e  
Investments - Other

| <u>Description<br/>of Investment</u> | <u>Cost/basis<br/>(Investment)</u> | <u>Cost/basis<br/>(Other)</u> | <u>Depr</u>   | <u>Book<br/>Value</u> |
|--------------------------------------|------------------------------------|-------------------------------|---------------|-----------------------|
| Furniture and Fixtures               | 0                                  | 55,452                        | 35,234        | 20,218                |
| <b>Total</b>                         | <u>0</u>                           | <u>55,452</u>                 | <u>35,234</u> | <u>20,218</u>         |

Form 4562 - Line 19b

PG01  
Statement #67

| <u>Basis</u> | <u>RP</u> | <u>CV</u> | <u>Method</u> | <u>Deduction</u> |
|--------------|-----------|-----------|---------------|------------------|
| 12,446       | 5         | HY        | SL            | 1,245            |
| 1,156        | 5         | HY        | SL            | 116              |
| <b>Total</b> |           |           |               | <u>1,361</u>     |

# 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

**2015**

Open to Public  
Inspection

## 1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 2015 and Ending (mm/dd/yyyy)

|   |   |  |
|---|---|--|
| Check if Applicable:<br><input type="checkbox"/> Address Change<br><input type="checkbox"/> Name Change<br><input type="checkbox"/> Initial Filing<br><input type="checkbox"/> Final Filing<br><input type="checkbox"/> Amended Filing<br><input type="checkbox"/> Reg ID Pending | Name of Organization:<br><b>WEST ISLIP YOUTH ENRICHMENT SERVICE</b> | Employer Identification Number (EIN):<br><b>11-2832268</b>   |
|   | Mailing Address:<br><b>PO BOX 105</b>                               | NY Registration Number:<br><b>04-26-13</b>   |
|   | City / State / Zip:<br><b>WEST ISLIP, NY 11795</b>                  | Telephone:<br><b>631-587-5172</b>  |
|   | Website:<br><b>WWW.YESNEWS.ORG</b>                                  | Email:<br><b>YESLETTERS@AOL.COM</b>  |
| Check your organization's registration category: <input type="checkbox"/> 7A only <input type="checkbox"/> EPTL only <input checked="" type="checkbox"/> DUAL (7A & EPTL) <input type="checkbox"/> EXEMPT   |   | Confirm your Registration Category in the Charities Registry at <a href="http://www.CharitiesNYS.com">www.CharitiesNYS.com</a> . |

## 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: Mary Ann Pfeiffer **MARY ANN PFEIFFER EXECUTIVE DIRECTOR** 6/1/2016  
 Signature Print Name and Title Date

Chief Financial Officer or Treasurer: Doreen O'Rourke **Doreen O'Rourke Chief Financial Officer** 6/1/16  
 Signature Print Name and Title Date

## 3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one 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:<br>\$ <u>25</u> . | EPTL filing fee:<br>\$ <u>100</u> . | Total fee:<br>\$ <u>125</u> . | Make a single check or money order payable to:<br><b>"Department of Law"</b> |
|---|----------------------------------|-------------------------------------|-------------------------------|--|

**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).
- Our organization was eligible for and filed an IRS 990-N e-postcard. We have included an IRS Form 990-EZ for state purposes only.

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
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

**Calculate Your Fee**

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

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

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked 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

**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

**Is my Registration Category 7A, EPTL, DUAL or EXEMPT?**

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

**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.

**EXEMPT** filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at [www.CharitiesNYS.com](http://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)).

**CHAR500****2015****Open to Public  
Inspection**Schedule 4b: Government Grants  
www.CharitiesNYS.com

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:<br>WEST ISLIP YOUTH ENRICHMENT SERVICE | NY Registration Number:<br>04-26-13 |
|--|-------------------------------------|

**2. Government Grants**

| Name of Government Agency | Amount of Grant   |
|---------------------------|-------------------|
| 1. FEDERAL DEPT OF ED     | 1. 23,500.        |
| 2. TOWN OF ISLIP          | 2. 392,997.       |
| 3. NYS OASIS              | 3. 320,377.       |
| 4. OCFS                   | 4. 924,938.       |
| 5. HUD/ISLIP CDA          | 5. 36,954.        |
| 6. YFCP                   | 6. 152,331.       |
| 7. OTHER MISC GRANTS      | 7. 27,169.        |
| 8.                        | 8.                |
| 9.                        | 9.                |
| 10.                       | 10.               |
| 11.                       | 11.               |
| 12.                       | 12.               |
| 13.                       | 13.               |
| 14.                       | 14.               |
| 15.                       | 15.               |
| Total Government Grants:  | Total: 1,878,266. |