

**Short Form  
Return of Organization Exempt From Income Tax**

**2006**

**Open to Public  
Inspection**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations, and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at the end of the year may use this form.

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury  
Internal Revenue Service

**A** For the 2006 calendar year, or tax year beginning 7/1/2006 and ending 6/30/2007

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization GEMINI ELEMENTARY SCHOOL PTO		<b>D</b> Employer identification number 06-1727456
		Number and street (or P O box, if mail is not delivered to street address) Room/suite 2100 OAK STREET		<b>E</b> Telephone number 321-727-3090
		City, town, or country State ZIP + 4 MELBOURNE BEACH FL 32951	<b>F</b> Group Exemption Number ▶	

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**G** Accounting method  Cash  Accrual  
Other (specify) ▶

**I** Website: ▶

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

**J** Organization type (check only one)—  501(c) ( ) ◀ (insert no)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$100,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 52,438

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See page 47 of the instructions)

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	6,447
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	151
	5a	Gross amount from sale of assets other than inventory	5a	0	
	5b	Less: cost or other basis and sales expenses	5b	0	
	5c	Gain or (loss) from sale of assets other than inventory (line 5a less line 5b) (attach schedule)	5c		0
	6	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>			
	6a	Gross revenue (not including \$ <u>0</u> of contributions reported on line 1)	6a	45,840	
	6b	Less: direct expenses other than fundraising expenses	6b	0	
6c	Net income or (loss) from special events and activities (line 6a less line 6b)	6c		45,840	
7a	Gross sales of inventory, less returns and allowances	7a			
7b	Less: cost of goods sold	7b			
7c	Gross profit or (loss) from sales of inventory (line 7a less line 7b)	7c		0	
8	Other revenue (describe ▶)	8		0	
9	<b>Total revenue</b> (add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8)	9		52,438	
Expenses	10	Grants and similar amounts paid (attach schedule)	10		0
	11	Benefits paid to or for members	11		60,965
	12	Salaries, other compensation, and employee benefits	12		
	13	Professional fees and other payments to independent contractors	13		
	14	Occupancy, rent, utilities, and maintenance	14		
	15	Printing, publications, postage, and shipping	15		
	16	Other expenses (describe ▶ See attached statement)	16		333
17	<b>Total expenses</b> (add lines 10 through 16)	17		61,298	
Net Assets	18	Excess or (deficit) for the year (line 9 less line 17)	18		-8,860
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19		8,860
	20	Other changes in net assets or fund balances (attach explanation)	20		
	21	<b>Net assets or fund balances at end of year</b> (combine lines 18 through 20)	21		0

**Part II Balance Sheets**—If Total assets on line 25, column (B) are \$250,000 or more, file Form 990 instead of Form 990-EZ.

(See page 51 of the instructions)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	33,360	22 13,350
23 Land and buildings		23
24 Other assets (describe ▶)	0	24 0
25 <b>Total assets</b>	33,360	25 13,350
26 <b>Total liabilities</b> (describe ▶ PLAYGROUND RESERVE)	24,500	26 13,350
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	8,860	27 0

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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Part III Statement of Program Service Accomplishments (See page 51 of the instructions.)		Expenses	
What is the organization's primary exempt purpose? <u>ENHANCE EDUCATION OPPORTUNITIES OF STUDENTS</u> Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title.		(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, optional for others)	
28	ENHANCE EDUCATIONAL OPPORTUNITIES FOR STUDENTS AND PROVIDE ADDITIONAL SUPPORT TO THE TEACHERS CURRENTLY BUILDING A NEW PLAYGROUND, A MULTI-YEAR PROJECT TO DATE WE HAVE RAISED \$60,050, OF WHICH \$47,000 WAS SPENT THIS YEAR (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	47,000
29	ENHANCE EDUCATIONAL OPPORTUNITIES FOR STUDENTS AND PROVIDE ADDITIONAL SUPPORT TO THE TEACHERS TO THAT END, WE PROVIDED SOME LIBRARY EQUIPMENT (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	4,900
30	ENHANCE EDUCATIONAL OPPORTUNITIES FOR STUDENTS AND PROVIDE ADDITIONAL SUPPORT TO THE TEACHERS PROVIDED FUNDS TO TEACHERS TO REIMBURSE THEM FOR EXPENDITURES FOR CHILDREN'S NEEDS (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	7,166
31	Other program services (attach schedule) (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	1,899
32	Total program service expenses (add lines 28a through 31a) <input type="checkbox"/>	32	60,965

Part IV List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated. See page 52 of the instructions.)				
(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
Name KATHY CRAIN Str 353 ALBACORE PL City MELBOURNE BCH ST FL ZIP 32951	Title CO-PRESIDENT Hr/WK 10 00	0	0	0
Name RIIKKA LAVOIE Str 306 ORANGE AVE City MELBOURNE BCH ST FL ZIP 32951	Title CO-PRESIDENT Hr/WK 10.00	0	0	0
Name SHEILA NEWTON Str 2201 REDWOOD AVE City MELBOURNE BCH ST FL ZIP 32951	Title TREASURER Hr/WK 10.00	0	0	0
Name _____ Str _____ City _____ ST ZIP _____	Title _____ Hr/WK _____			

Part V Other Information (Note the statement requirement in General Instruction V.)		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6, and 7 (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
35a	a Did the organization have unrelated business gross income of \$1,000 or more or 6033(e) notice, reporting, and proxy tax requirements?		X
35b	b If "Yes," has it filed a tax return on Form 990-T for this year?		X
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (If "Yes," attach a statement)		X
37a	a Enter amount of political expenditures, direct or indirect, as described in the instructions <input type="checkbox"/> 37a		
37b	b Did the organization file Form 1120-POL for this year?		X
38a	a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
38b	b If "Yes," attach the schedule specified in the line 38 instructions and enter the amount involved		
39	501(c)(7) organizations Enter		
39a	a Initiation fees and capital contributions included on line 9		
39b	b Gross receipts, included on line 9, for public use of club facilities		

**Part V Other Information** (Note the statement requirement in General Instruction V.) (Continued)

- 40 a 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:  
 section 4911 ▶ \_\_\_\_\_; section 4912 ▶ \_\_\_\_\_; section 4955 ▶ \_\_\_\_\_
- b 501(c)(3) and (4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach an explanation.
- c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ \_\_\_\_\_
- d Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ \_\_\_\_\_
- e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . . . . ▶ \_\_\_\_\_

	Yes	No
40b		X
40e		X

41 List the states with which a copy of this return is filed. ▶ \_\_\_\_\_

42 a The books are in care of ▶ Name SHEILA NEWTON Telephone no. ▶ 321-951-2323  
 Located at ▶ 2201 REDWOOD AVENUE City MELBOURNE BEACH ST FL ZIP + 4 ▶ 32951

- b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account)? . . . . .  
 if "Yes," enter the name of the foreign country: ▶ \_\_\_\_\_  
 See the instructions for exceptions and filing requirements for F
- c At any time during the calendar year, did the organization maintain a financial account in a foreign country? . . . . .  
 If "Yes," enter the name of the foreign country: ▶ \_\_\_\_\_

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990- and enter the amount of tax-exempt interest received or accrued

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including attachments, if any, and believe it is true, correct, and complete Declaration of preparer (other than the taxpayer) is based on all information of which he or she has any knowledge.

▶ *Sheila D. Newton*  
 Signature of officer

▶ SHEILA NEWTON  
 Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature ▶ *Robert W. Kemper* 07/25/07 employed ▶  EIN ▶ 203-44-9592

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ ROBERT W. KEMPER, CPA 735 N. MIRAMAR AVE # 204 32903 Phone no ▶ 321-951-0508

**Part III Statements About Activities** (See page 2 of the instructions.)

	Yes	No
<p><b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p> <p>Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes" must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities</p>		X
<p><b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)</p>		
<p><b>a</b> Sale, exchange, or leasing of property?</p>		X
<p><b>b</b> Lending of money or other extension of credit?</p>		X
<p><b>c</b> Furnishing of goods, services, or facilities?</p>		X
<p><b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p>		X
<p><b>e</b> Transfer of any part of its income or assets?</p>		X
<p><b>3 a</b> Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments)</p>		X
<p><b>b</b> Did the organization have a section 403(b) annuity plan for its employees?</p>		X
<p><b>c</b> Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement</p>		X
<p><b>d</b> Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?</p>		X
<p><b>4 a</b> Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g</p>		X
<p><b>b</b> Did the organization make any taxable distributions under section 4966?</p>		X
<p><b>c</b> Did the organization make a distribution to a donor, donor advisor, or related person?</p>		X
<p><b>d</b> Enter the total number of donor advised funds owned at the end of the tax year ► _____</p>		
<p><b>e</b> Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ► _____</p>		
<p><b>f</b> Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ► _____</p>		1
<p><b>g</b> Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ► _____</p>		13,350

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**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions.)

I certify that the organization is not a private foundation because it is (Please check only **ONE** applicable box )

- 5  A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6  A school Section 170(b)(1)(A)(ii) (Also complete Part V )
- 7  A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8  A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9  A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶ \_\_\_\_\_ City \_\_\_\_\_ ST \_\_\_\_\_ Country \_\_\_\_\_
- 10  An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A )
- 11 a  An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A )
- 11 b  A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A )
- 12  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 charitable, etc , 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) (Also complete the **Support Schedule** in Part IV-A )
- 13  An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization  
 Type I       Type II       Type III-Functionally Integrated       Type III-Other

**Provide the following information about the supported organizations.** (See page 7 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b> . . . . .					<b>0</b>

- 14  An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 of the instructions )



**Line 1 (990-EZ) - Contributions, gifts, grants, and similar amounts received**

1	Contributions	1	6,447
2	Non Cash Contributions	2	
3	Membership dues and assessments (contributions from the public)	3	
4	Government contributions (grants)	4	
5	Commercial co-venture	5	
6	Special events contributions (Line 6 - Special Events)	6	0
7		7	
8		8	
9		9	
10	Total	10	6,447

**Line 6 (990-EZ) - Special events and activities**

	Event A	Event B	Event C	All others	Totals
1 Special event name	LADIES NIGHT	COOKBOOK	JOG-A-THON	SWEET ART	
1a Number of special events					
2 Gross receipts	17,677	6,043	14,517	7,603	45,840
3 Less contributions					0
4 Gross revenue	17,677	6,043	14,517	7,603	45,840
5 Less direct expenses					0
6 Net income or (loss)	17,677	6,043	14,517	7,603	45,840

**Line 16 (990-EZ) - Other expenses**

1	Bank Service Charges	1	83
2	Cultural Events	2	
3	Functions	3	
4	Returned Checks	4	250
5	Total other expenses	5	333

**Line 26 (990-EZ) - Liabilities**

		24,500	13,350
		Beginning	End
1	PLAYGROUND RESERVE	24,500	13,350
2			
3			
4			
5			
6			
7			
8			
9			
10			