

# Short Form Return of Organization Exempt From Income Tax

# 2012

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 of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions).  
All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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 2012 calendar year, or tax year beginning 7/1/2012, and ending 6/30/2013

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization: GEMINI ELEMENTARY SCHOOL PTO

**D** 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

**E** Telephone number: (321) 431-2293

City or town state or country ZIP + 4  
MELBOURNE BEACH FL 32951

**F** Group Exemption Number ▶

**G** Accounting Method:  Cash  Accrual Other (specify) ▶ \_\_\_\_\_

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

**I** Website: ▶ \_\_\_\_\_

**J** Tax-exempt status (check only one) —  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 68,450

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
 Check if the organization used Schedule O to respond to any question in this Part I

	Description	Code	Amount
<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received	1	
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	3,970
	4 Investment income	4	
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	64,480
c Less: direct expenses from gaming and fundraising events	6c	28,178	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	36,302	
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8 Other revenue (describe in Schedule O)	8		
9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	40,272	
<b>Expenses</b>	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	30,580
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	395
	14 Occupancy, rent, utilities, and maintenance	14	8,000
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	
	17 <b>Total expenses.</b> Add lines 10 through 16	17	38,975
<b>Net Assets</b>	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1,297
	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	11,613
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	12,910

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**Part II Balance Sheets.** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	11,613	12,910
23 Land and buildings		
24 Other assets (describe in Schedule O)		
25 Total assets	11,613	12,910
26 Total liabilities (describe in Schedule O)		
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	11,613	12,910

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? ENHANCE EDUCATION OPPORTUNITIES OF STUDENTS

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

**Expenses**  
(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28 <u>ENHANCE EDUCATIONAL OPPORTUNITIES FOR STUDENTS AND PROVIDE ADDITIONAL SUPPORT TO THE TEACHERS PROVIDED FUNDS TO TEACHERS TO REIMBURSE THEM FOR OUT-OF-POCKET EXPENSES FOR CHILDRENS NEEDS.</u> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	10,795
29 <u>FACILITY ENHANCEMENTS FOR THE ART DEPARTMENT, LIBRARY AND THE MUSIC DEPARTMENT.</u> (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	4,400
30 (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O). (Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses. (add lines 28a through 31a)	32	15,195

**Part IV List of Officers, Directors, Trustees, and Key Employees** List each one even if not compensated (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
CATHERINE DUNLOP PRESIDENT	Hr/WK 5	0		
ERIN CHASE 1ST VICE PRESIDENT	Hr/WK 5	0		
JESSICA CATES 2ND VICE PRESIDENT	Hr/WK 5	0		
GINA RUPP RECORDING SECRETARY	Hr/WK 5	0		
LYNDA MARIANI TREASURER	Hr/WK 5	0		
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			

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

Table with columns for question numbers (33-45b) and Yes/No responses. Includes questions about IRS reporting, organizational changes, income, loans, and charitable status.

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

Table with columns Yes, No and row 46 with X in No column.

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

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

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

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

Table with columns Yes, No and row 47 with X in No column.

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

Table with columns Yes, No and row 48 with X in Yes column.

49 a Did the organization make any transfers to an exempt non-charitable related organization?

Table with columns Yes, No and row 49a with X in No column.

b If "Yes," was the related organization a section 527 organization?

Table with columns Yes, No and row 49b.

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization

Table with 5 columns: (a) Name and title of each employee paid more than \$100,000, (b) Average hours per week devoted to position, (c) Reportable compensation, (d) Health benefits, (e) Estimated amount of other compensation.

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$100,000, (b) Type of service, (c) Compensation.

d Total number of other independent contractors each receiving

52 Did the organization complete Schedule A? Note: All section 5 nonexempt charitable trusts must attach a completed Schedule A

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 furnished to him.

Sign Here: Signature of officer (LYNDA MARIANI), Type or print name and title

Paid Preparer Use Only: Preparer's name (ROBERT W. KEMPLE), Firm's name, Firm's address (735 N. MIAMI AVE)

May the IRS discuss this return with the preparer shown above? See instructions for details.

**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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	72,648	69,726	54,191	40,221	68,450	305,236
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 <b>Total.</b> Add lines 1 through 3	72,648	69,726	54,191	40,221	68,450	305,236
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.						305,236

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	72,648	69,726	54,191	40,221	68,450	305,236
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	34	5	20	0	0	59
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0
11 <b>Total support.</b> Add lines 7 through 10						305,295
12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First five years.</b> 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 <b>stop here</b> ▶ <input type="checkbox"/>						

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

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	99.98%
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	99.96%
16a <b>33 1/3% support test—2012.</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—2011.</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—2012.</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 IV 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—2011.</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 IV 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"/>		

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

**Schools**

OMB No 1545-0047

**2012**

**Open to Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization  
**GEMINI ELEMENTARY SCHOOL PTO**

Employer identification number  
**06-1727456**

**Part I**

	YES	NO
<b>1</b> Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .	X	
<b>2</b> Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .	X	
<b>3</b> Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II . . . . .	X	
<b>4</b> Does the organization maintain the following?		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	X	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	X	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	X	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . . If you answered "No" to any of the above, please explain. If you need more space, use Part II.	X	
<b>5</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .		X
<b>b</b> Admissions policies? . . . . .		X
<b>c</b> Employment of faculty or administrative staff? . . . . .		X
<b>d</b> Scholarships or other financial assistance? . . . . .		X
<b>e</b> Educational policies? . . . . .		X
<b>f</b> Use of facilities? . . . . .		X
<b>g</b> Athletic programs? . . . . .		X
<b>h</b> Other extracurricular activities? . . . . . If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.		X
<b>6a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .		X
<b>b</b> Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either line 6a or line 6b, explain on Part II.		X
<b>7</b> Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II . . . . .	X	

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events		
		JOG-A-THON (event type)	5K RUN (event type)	8 (total number)	(add col (a) through col (c))		
Revenue	1	Gross receipts . . . . .	14,315	10,376	39,789	64,480	
	2	Less: Contributions . . . . .			0	0	
	3	Gross income (line 1 minus line 2) . . . . .	14,315	10,376	39,789	64,480	
Direct Expenses	4	Cash prizes . . . . .			0	0	
	5	Noncash prizes . . . . .			0	0	
	6	Rent/facility costs . . . . .			0	0	
	7	Food and beverages . . . . .			0	0	
	8	Entertainment . . . . .			0	0	
	9	Other direct expenses . . . . .	1,068	5,464	21,646	28,178	
	10	Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶					( 28,178)
	11	Net income summary. Combine line 3, column (d), and line 10 . . . . . ▶					36,302

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a

Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))	
Revenue	1	Gross revenue . . . . .			0	
Direct Expenses	2	Cash prizes . . . . .			0	
	3	Noncash prizes . . . . .			0	
	4	Rent/facility costs . . . . .			0	
	5	Other direct expenses . . . . .			0	
	6	Volunteer labor . . . . .	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d) . . . . . ▶				( 0)
	8	Net gaming income summary. Combine line 1, column d, and line 7 . . . . . ▶				0

- 9 Enter the state(s) in which the organization operates gaming activities \_\_\_\_\_
- a Is the organization licensed to operate gaming activities in each of these states? . . . . .  Yes  No
- b If "No," explain: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? . . . . .  Yes  No
- b If "Yes," explain: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_