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Form **990-EZ**Department of the Treasury  
Internal Revenue Service**Short Form**  
**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 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.

OMB No. 1545-1150

**2009****Open to Public  
Inspection****A For the 2009 calendar year, or tax year beginning** JULY 1, 2009 , 2009, and ending JUNE 30 , 20 10**B Check if applicable:**

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

Please  
use IRS  
label or  
print or  
type.  
See  
Specific  
Instruc-  
tions.**C Name of organization**

Virginia Congress of Parents and Red Mill Elementary

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

1860 Sandbridge Rd

City or town, state or country, and ZIP + 4

Virginia Beach, VA 23456-4018

**D Employer identification number**

54-1526094

**E Telephone number**

757-648-3560

**F Group Exemption**

Number ► 3229

• 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:** ► www.redmilles.vbschools.com/pta.htm**J Tax-exempt status** (check only one) — ☒ 501(c) ( 3 ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**H Check** ► ☒ if the organization is not  
required to attach Schedule B (Form 990,  
990-EZ, or 990-PF).**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  
Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ** ► \$ 73,355.**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received . . . . .	1	9,351.
	2	Program service revenue including government fees and contracts . . . . .	2	
	3	Membership dues and assessments . . . . .	3	3,525.
	4	Investment income . . . . .	4	91.
	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	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input type="checkbox"/>		
	a	Gross revenue (not including \$ 9,351. of contributions reported on line 1) . . . . .	6a	60,568.
	b	Less: direct expenses other than fundraising expenses . . . . .	6b	41,607.
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	6c	18,961	
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		
8	Other revenue (describe ► ) . . . . .	8		
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 . . . . .	9	31,928	
Expenses	10	Grants and similar amounts paid (attach schedule) . . . . .	10	20,120
	11	Benefits paid to or for members . . . . .	11	
	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 statement 3 ) . . . . .	16	2,346.
	17	<b>Total expenses.</b> Add lines 10 through 16 . . . . .	17	22,466.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	9,462.
	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	7,355.
	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	16,817.

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments . . . . .	7,355.	22 16,817.
23 Land and buildings . . . . .		23
24 Other assets (describe ► ) . . . . .		24
25 <b>Total assets</b> . . . . .	7,355	25 16,817.
26 <b>Total liabilities</b> (describe ► ) . . . . .		26
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21) . . . . .	7,355.	27 16,817.

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

Cat. No. 106421

Form **990-EZ** (2009)

SCANNED DEC 02 2010

## Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

**28 TO PROVIDE EDUCATIONAL PROGRAMS, SUPPLIES, SPONSOR ANTIDRUG ACTIVITIES, EQUIPMENT PROGRAMS & FAMILY EVENTS FOR APPROXIMATELY 700 STUDENTS**

28a

**29a**

**30a**

**31a**

32

(e) Expense  
account and  
other allowances

**0.**

**0.**

**0.**

**0.**

**0.**

**0.**

**0.**

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

		Yes	No
<b>33</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . . . .	<b>33</b>	✓
<b>34</b>	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes . . . . .	<b>34</b>	✓
<b>35</b>	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
<b>a</b>	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? . . . . .	<b>35a</b>	✓
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	<b>35b</b>	N/A
<b>36</b>	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .	<b>36</b>	✓
<b>37a</b>	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ <b>37a</b>		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>37b</b>	✓
<b>38a</b>	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? . . . . .	<b>38a</b>	✓
<b>b</b>	If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	<b>38b</b>	N/A
<b>39</b>	Section 501(c)(7) organizations. Enter:		
<b>a</b>	Initiation fees and capital contributions included on line 9 . . . . .	<b>39a</b>	N/A
<b>b</b>	Gross receipts, included on line 9, for public use of club facilities . . . . .	<b>39b</b>	N/A
<b>40a</b>	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>0.</u> ; section 4912 ▶ <u>0.</u> ; section 4955 ▶ <u>0.</u>		
<b>b</b>	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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 . . . . .	<b>40b</b>	✓
<b>c</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ <u>0.</u>		
<b>d</b>	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ <u>0.</u>		
<b>e</b>	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. . . . .	<b>40e</b>	✓
<b>41</b>	List the states with which a copy of this return is filed. ▶ <b>NONE</b>		
<b>42a</b>	The organization's books are in care of ▶ <b>PTA OFFICERS</b> Telephone no. ▶ <b>757-648-3560</b> Located at ▶ <b>1860 SANDBRIDGE RD., VIRGINIA BEACH</b> ZIP + 4 ▶ <b>23456-4018</b>		
<b>b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	<b>42b</b>	✓
	If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>c</b>	At any time during the calendar year, did the organization maintain an office outside of the U.S.? . . . . .	<b>42c</b>	✓
	If "Yes," enter the name of the foreign country: ▶ _____		
<b>43</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <b>43</b> N/A		
<b>44</b>	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>44</b>	✓
<b>45</b>	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	<b>45</b>	✓

**Part VI** **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

- |  | Yes        | No                                  |
|--|------------|-------------------------------------|
| <b>46</b> 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 . . . . . | <b>46</b>  | <input checked="" type="checkbox"/> |
| <b>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .   | <b>47</b>  | <input checked="" type="checkbox"/> |
| <b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .   | <b>48</b>  | <input checked="" type="checkbox"/> |
| <b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization? . . . . .   | <b>49a</b> | <input checked="" type="checkbox"/> |
| <b>b</b> If "Yes," was the related organization a section 527 organization? . . . . .  | <b>49b</b> | <input checked="" type="checkbox"/> |
- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

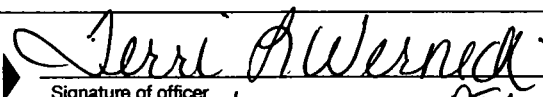
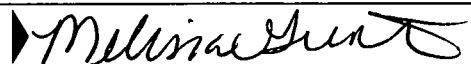
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

**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. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

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

<b>Sign Here</b>	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			
	 Signature of officer		11/8/10 Date	
<b>Paid Preparer's Use Only</b>	Terri Wernick, PTA President Type or print name and title			
	Preparer's signature 	Date 11/8/10	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 MELISSA O. GUNTER 2480 BRASILENO DR. VIRGINIA BEACH, VA 23456-6442		EIN <input type="checkbox"/>	Phone no. 757-630-9821

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

Schedule A (Form 990 or 990-EZ) 2009

**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.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	13,554	19,053	16,782	10,292	12,876	72,557
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .	48,230	59,959	69,208	53,785	60,568	291,750
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6</b> <b>Total.</b> Add lines 1 through 5 . . . . .	61,784	79,012	85,990	64,077	73,444	364,307
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8</b> <b>Public support</b> (Subtract line 7c from line 6.) . . . . .						364,307

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
<b>9</b> Amounts from line 6 . . . . .	61,784	79,012	85,990	64,077	73,444	364,307
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . . . .	34.	35.	68.	60.	91.	288.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .	34.	35.	68.	60.	91.	288.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) . . . . .						
<b>13</b> <b>Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						364,595
<b>14</b> <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**

<b>15</b> Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f)) . . . . .	<b>15</b>	99.92 %
<b>16</b> Public support percentage from 2008 Schedule A, Part III, line 15 . . . . .	<b>16</b>	99.93 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2009</b> (line 10c, column (f) divided by line 13, column (f)) . . . . .	<b>17</b>	.08 %
<b>18</b> Investment income percentage from <b>2008</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	.07 %

- 19a 33⅓ % support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33⅓ %, and line 17 is not more than 33⅓ %, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☒
- b 33⅓ % support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓ %, and line 18 is not more than 33⅓ %, 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 ► ☐

M2

VIRGINIA CONGRESS OF PARENTS AND RED MILL ELEMENTARY

54-1526094

FORM 990-EZ PAYMENTS TO AFFILIATES

STATEMENT 1

AFFILIATE'S NAME: VIRGINIA PTA/PTSA

AFFILIATE'S ADDRESS: VIRGINIA

AMOUNT:

PURPOSE OF PAYMENT: PAYMENT FOR AFFIIATE GROUP

1,763.

TOTAL INCLUDED ON FORM 990-EZ, LINE 10

1,763.

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FORM 990-EZ CASH GRANTS AND ALLOCATIONS

STATEMENT 2

CLASS OF ACTIVITY

AMOUNT

SCHOOL AWARDS

(VIE, DECORATED DOLPHIN, STATE PTA, CITIZENSHIP)

1,208.

EDUCATIONAL ENRICHMENT

4,963.

(PREP, GRADE LEVEL PRGMS, REFLECTIONS, SUMMER READG)

HOSPITALITY & APPRECIATION

1,199.

(VARIOUS)

DARE AWARENESS

796.

VARIOUS

BEAUTIFICATION

240.

SCHOLARSHIP DONATION

6,000.

VARIOUS

GRANTS TO SCHOOL

2,788.

RED MILL ELEMENTARY

OLHS/KELLAM GRADFESTS

200.

OLHS & KELLAM HS

HEALTH & WELFARE

963.

VARIOUS

TOTAL INCLUDED ON FORM 990-EZ, LINE 10

1,8357.

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VIRGINIA CONGRESS OF PARENTS AND RED MILL ELEMENTARY

54-1526094

FORM 990-EZ OTHER EXPENSES

STATEMENT 3

DESCRIPTION

MEMBERSHIP DRIVE EXPENSES	112.
PTA CITY COUNCIL DUES	52.
PTA COUNCIL & DISTRICT DINNERS	55.
PTA COUNCIL SCHOLARSHIP DONATION	100.
INSURANCE	392.
OFFICE SUPPLIES & MAINTENANCE	781.
CONVENTIONS & TRAINING	804.
PTA FOUNDER'S DAY DONATION	50.
TOTAL INCLUDED ON FORM 990-EZ, LINE 16	2346.