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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011

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

C Name of organization: Oak View Parent Teacher Organization. Doing Business As. Number and street: 13123 Coldwater Road. City or town: Fort Wayne, IN 46845.

D Employer identification number: 35-1889383

E Telephone number: (260) 338-1112

G Gross receipts \$ 255,804

F Name and address of principal officer: Karen Bumpass, 13123 Coldwater Road, Fort Wayne, IN 46845

H(a) Is this a group return for affiliates? No. H(b) Are all affiliates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3)

J Website:

K Form of organization: Association. L Year of formation: 1993. M State of legal domicile: IN

Part I Summary

1 Briefly describe the organization's mission or most significant activities. The PTO's primary exempt purpose is to provide support for Oak View School, a public school in Ft Wayne, IN, mainly through volunteers...

Table with 2 columns: Description and Amount. Rows include: 2 Check this box if discontinued operations, 3-6 Number of members/volunteers, 7a-7b Revenue and taxable income.

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 8-12 Revenue items (Contributions, Program service, Investment, Other, Total).

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 13-19 Expenses (Grants, Benefits, Salaries, Fundraising, Other, Total, Revenue less expenses).

Table with 3 columns: Description, Beginning of Current Year, End of Year. Rows include: 20-22 Net Assets or Fund Balances (Total assets, Total liabilities, Net assets).

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.

Sign Here: Signature of officer (Melissa McKown, Treasurer) and Date (2011-11-09)

Paid Preparer Use Only: Preparer's name (Jerry W Fuhrmann CPA), Date (2011-11-09), Firm's name (Jerry Fuhrmann CPA LLC), Firm's address (6415 Pawawna Drive, Fort Wayne, IN 46815)

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

**Part III Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III  Yes  No

**1** Briefly describe the organization's mission

The PTOs primary exempt purpose is to provide support for Oak View School, a public school in Ft Wayne, IN, mainly through volunteers mainly parents of school children conducting fundraising activities Net proceeds are used by the school to provide educational items or services

**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

If "Yes," describe these new services on Schedule O

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

If "Yes," describe these changes on Schedule O

**4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 249,319 including grants of \$ ) (Revenue \$ 254,233 )

The PTO accomplished its primary exempt purpose through volunteers mainly parents of school children conducting fundraising activities such as food sales, school clothing sales, sports instruction league, school carnival, holiday merchandise sales, and yearbook publication Net proceeds were used by the school to provide educational items or services for the student body

**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**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 \$ 249,319

**Part IV Checklist of Required Schedules**

|  | Yes | No |
|--|-----|----|
| <b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>   | Yes |    |
| <b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?  |     | No |
| <b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>  |     | No |
| <b>4 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? <i>If "Yes," complete Schedule C, Part II.</i>  |     | No |
| <b>5</b> 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? <i>If "Yes," complete Schedule C, Part III.</i>                         |     |    |
| <b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>  |     | No |
| <b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>                                       |     | No |
| <b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>   |     | No |
| <b>9</b> Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i> |     | No |
| <b>10</b> Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i>   |     | No |
| <b>11</b> 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   |     |    |
| <b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>   |     | No |
| <b>b</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? <i>If "Yes," complete Schedule D, Part VII.</i>   |     | No |
| <b>c</b> 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? <i>If "Yes," complete Schedule D, Part VIII.</i>   |     | No |
| <b>d</b> 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? <i>If "Yes," complete Schedule D, Part IX.</i>  |     | No |
| <b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>   |     | No |
| <b>f</b> 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)? <i>If "Yes," complete Schedule D, Part X.</i>      |     | No |
| <b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>   |     | No |
| <b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i>              |     | No |
| <b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>  |     | No |
| <b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?   |     | No |
| <b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Parts I and IV.</i>                     |     | No |
| <b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S? <i>If "Yes," complete Schedule F, Parts II and IV.</i>  |     | No |
| <b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S? <i>If "Yes," complete Schedule F, Parts III and IV.</i>  |     | No |
| <b>17</b> 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? <i>If "Yes," complete Schedule G, Part I (see instructions).</i>                                     |     | No |
| <b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>   |     | No |
| <b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>   |     | No |
| <b>20a</b> Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i>   |     | No |
| <b>b</b> If "Yes" to line 20a, did the organization attach its audited financial statement to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)                          |     |    |

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

|            |  |            |     |
|------------|--|------------|-----|
| <b>21</b>  | Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II . . . . .</i>  | <b>21</b>  | No  |
| <b>22</b>  | Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III . . . . .</i>   | <b>22</b>  | No  |
| <b>23</b>  | Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J . . . . .</i>            | <b>23</b>  | No  |
| <b>24a</b> | 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? <i>If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25 . . . . .</i> | <b>24a</b> | No  |
| <b>b</b>   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .  | <b>24b</b> |     |
| <b>c</b>   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .   | <b>24c</b> |     |
| <b>d</b>   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .  | <b>24d</b> |     |
| <b>25a</b> | <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I . . . . .</i>  | <b>25a</b> | No  |
| <b>b</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? <i>If "Yes," complete Schedule L, Part I . . . . .</i>   | <b>25b</b> | No  |
| <b>26</b>  | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II . . . . .</i>                                | <b>26</b>  | No  |
| <b>27</b>  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III . . . . .</i>        | <b>27</b>  | No  |
| <b>28</b>  | 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)  |            |     |
| <b>a</b>   | A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>   | <b>28a</b> | No  |
| <b>b</b>   | A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>  | <b>28b</b> | No  |
| <b>c</b>   | 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? <i>If "Yes," complete Schedule L, Part IV . . . . .</i>  | <b>28c</b> | No  |
| <b>29</b>  | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M . . . . .</i>  | <b>29</b>  | No  |
| <b>30</b>  | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M . . . . .</i>  | <b>30</b>  | No  |
| <b>31</b>  | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I . . . . .</i>  | <b>31</b>  | No  |
| <b>32</b>  | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II . . . . .</i>  | <b>32</b>  | No  |
| <b>33</b>  | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I . . . . .</i>  | <b>33</b>  | No  |
| <b>34</b>  | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .</i>   | <b>34</b>  | No  |
| <b>35</b>  | Is any related organization a controlled entity within the meaning of section 512(b)(13)? . . . . .  | <b>35</b>  | No  |
| <b>a</b>   | Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No       |            |     |
| <b>36</b>  | <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 . . . . .</i>   | <b>36</b>  | No  |
| <b>37</b>  | 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? <i>If "Yes," complete Schedule R, Part VI . . . . .</i>   | <b>37</b>  | No  |
| <b>38</b>  | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .   | <b>38</b>  | Yes |

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

Table with columns for question number, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited 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 lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

|           |   | Yes | No |
|-----------|---|-----|----|
| <b>1a</b> | Enter the number of voting members of the governing body at the end of the tax year . . . . .   |     |    |
| <b>1b</b> | Enter the number of voting members included in line 1a, above, who are independent . . . . .  |     |    |
| <b>2</b>  | 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? . . . . .   |     | No |
| <b>3</b>  | 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? . . . . . |     | No |
| <b>4</b>  | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .  |     | No |
| <b>5</b>  | Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .  |     | No |
| <b>6</b>  | Does the organization have members or stockholders? . . . . .   | Yes |    |
| <b>7a</b> | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .   | Yes |    |
| <b>7b</b> | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .   | Yes |    |
| <b>8</b>  | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following  |     |    |
| <b>8a</b> | The governing body? . . . . .   | Yes |    |
| <b>8b</b> | Each committee with authority to act on behalf of the governing body? . . . . .   | Yes |    |
| <b>9</b>  | 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 . . . . .        |     | No |

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

|            |  | Yes | No |
|------------|--|-----|----|
| <b>10a</b> | Does the organization have local chapters, branches, or affiliates? . . . . .  |     | No |
| <b>10b</b> | If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .   |     |    |
| <b>11a</b> | Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form? . . . . .   |     | No |
| <b>11b</b> | Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .   |     |    |
| <b>12a</b> | Does the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .   |     | No |
| <b>12b</b> | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .  |     |    |
| <b>12c</b> | Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .   |     |    |
| <b>13</b>  | Does the organization have a written whistleblower policy? . . . . .   |     | No |
| <b>14</b>  | Does the organization have a written document retention and destruction policy? . . . . .  |     | No |
| <b>15</b>  | 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?   |     |    |
| <b>15a</b> | The organization's CEO, Executive Director, or top management official . . . . .   |     | No |
| <b>15b</b> | Other officers or key employees of the organization . . . . .  |     | No |
|            | If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions) . . . . .   |     |    |
| <b>16a</b> | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .  |     | No |
| <b>16b</b> | If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . |     |    |

**Section C. Disclosure**

|           |   |
|-----------|---|
| <b>17</b> | List the States with which a copy of this Form 990 is required to be filed <input checked="" type="checkbox"/> IN   |
| <b>18</b> | Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.<br><input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request |
| <b>19</b> | Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.  |
| <b>20</b> | State the name, physical address, and telephone number of the person who possesses the books and records of the organization <input checked="" type="checkbox"/><br>Melissa McKown<br>13123 Coldwater Road<br>Fort Wayne, IN 46845<br>(260) 338-1112  |

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

Check if Schedule O contains a response to any question 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, and **current** key employees 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 (describe hours for related organizations in Schedule O) | (C)<br>Position (check all that apply) |                       |         |              |                              |        | (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) Karen Bumpass<br>President       | 5 00   | X                                      |                       | X       |              |                              | 0      | 0  | 0   |   |
| (2) Heather Tucker<br>Vice President | 5 00   | X                                      |                       | X       |              |                              | 0      | 0  | 0   |   |
| (3) Linda Armbruster<br>Secretary    | 5 00   | X                                      |                       | X       |              |                              | 0      | 0  | 0   |   |
| (4) Melissa McKown<br>Treasurer      | 5 00   | X                                      |                       | X       |              |                              | 0      | 0  | 0   |   |
| (5) Knsti Strait<br>Director         | 5 00   | X                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| (6) Shelli Young<br>Director         | 5 00   | X                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| (7) Susan Lietzke<br>Director        | 5 00   | X                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| (8) Lisa Thomas<br>Director          | 5 00   | X                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| (9) Lisa Jackson<br>Director         | 5 00   | X                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| (10) Barb Kiplinger<br>Director      | 5 00   | X                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| (11) Leah Palmer<br>Director         | 5 00   | X                                      |                       |         |              |                              | 0      | 0  | 0   |   |
| (12) Rhonda Hobbs<br>Director        | 5 00   | X                                      |                       |         |              |                              | 0      | 0  | 0   |   |
|                                      |  |  |                       |         |              |                              |        |  |   |   |
|                                      |  |  |                       |         |              |                              |        |  |   |   |
|                                      |  |  |                       |         |              |                              |        |  |   |   |
|                                      |  |  |                       |         |              |                              |        |  |   |   |



**Part VIII Statement of Revenue**

|  |   | (A)  | (B)                                | (C)                        | (D)   |  |
|--|---|--|------------------------------------|----------------------------|---|--|
|  |   | Total revenue  | Related or exempt function revenue | Unrelated business revenue | Revenue excluded from tax under sections 512, 513, or 514 |  |
| <b>Contributions, gifts, grants and other similar amounts</b>  | <b>1a</b> Federated campaigns . . . . . <b>1a</b>   |  |                                    |                            |   |  |
|  | <b>b</b> Membership dues . . . . . <b>1b</b>  |  |                                    |                            |   |  |
|  | <b>c</b> Fundraising events . . . . . <b>1c</b>   |  |                                    |                            |   |  |
|  | <b>d</b> Related organizations . . . . . <b>1d</b>  |  |                                    |                            |   |  |
|  | <b>e</b> Government grants (contributions) <b>1e</b>  |  |                                    |                            |   |  |
|  | <b>f</b> All other contributions, gifts, grants, and similar amounts not included above <b>1f</b> |  |                                    |                            |   |  |
|  | <b>g</b> Noncash contributions included in lines 1a-1f \$   |  |                                    |                            |   |  |
|  | <b>h Total.</b> Add lines 1a-1f . . . . . ▼   |  |                                    |                            |   |  |
|  | <b>Program Service Revenue</b>  |  | <b>Business Code</b>               |                            |   |  |
| <b>2a</b> Scrip income   |   | 900099   | 156,023                            | 156,023                    |   |  |
| <b>b</b> Food merchandise sales, carnival, etc   |   | 900099   | 83,893                             | 83,893                     |   |  |
| <b>c</b> Sports instruction league income  |   | 900099   | 2,205                              | 2,205                      |   |  |
| <b>d</b> Restricted income funds   |   | 900099   | 8,000                              | 8,000                      |   |  |
| <b>e</b> Yearbook income   |   | 900099   | 4,112                              | 4,112                      |   |  |
| <b>f</b> All other program service revenue   |   |  |                                    |                            |   |  |
| <b>g Total.</b> Add lines 2a-2f . . . . . ▼  |   |  | 254,233                            |                            |   |  |
| <b>Other Revenue</b>   | <b>3</b> Investment income (including dividends, interest and other similar amounts) . . . . . ▼  |  | 17                                 | 17                         |   |  |
|  | <b>4</b> Income from investment of tax-exempt bond proceeds . . . . . ▼                           |  |                                    |                            |   |  |
|  | <b>5</b> Royalties . . . . . ▼  |  |                                    |                            |   |  |
|  | <b>6a</b> Gross Rents   | (i) Real   |                                    |                            |   |  |
|  |   | (ii) Personal  |                                    |                            |   |  |
|  |   | <b>b</b> Less rental expenses                        |                                    |                            |   |  |
|  |   | <b>c</b> Rental income or (loss)                     |                                    |                            |   |  |
|  | <b>d</b> Net rental income or (loss) . . . . . ▼  |  |                                    |                            |   |  |
|  | <b>7a</b> Gross amount from sales of assets other than inventory                                  | (i) Securities                                       |                                    |                            |   |  |
|  |   | (ii) Other   |                                    |                            |   |  |
|  |   | <b>b</b> Less cost or other basis and sales expenses |                                    |                            |   |  |
|  |   | <b>c</b> Gain or (loss)                              |                                    |                            |   |  |
| <b>d</b> Net gain or (loss) . . . . . ▼  |   |  |                                    |                            |   |  |
| <b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>a</b> |   |  |                                    |                            |   |  |
|  | <b>b</b> Less direct expenses . . . . . <b>b</b>  |  |                                    |                            |   |  |
|  | <b>c</b> Net income or (loss) from fundraising events . . . . . ▼                                 |  |                                    |                            |   |  |
| <b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . . <b>a</b>  |   |  |                                    |                            |   |  |
|  | <b>b</b> Less direct expenses . . . . . <b>b</b>  |  |                                    |                            |   |  |
|  | <b>c</b> Net income or (loss) from gaming activities . . . . . ▼                                  |  |                                    |                            |   |  |
| <b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b>  |   |  |                                    |                            |   |  |
|  | <b>b</b> Less cost of goods sold . . . . . <b>b</b>   |  |                                    |                            |   |  |
|  | <b>c</b> Net income or (loss) from sales of inventory . . . . . ▼                                 |  |                                    |                            |   |  |
| <b>Miscellaneous Revenue</b>   | <b>Business Code</b>  |  |                                    |                            |   |  |
|  | <b>11a</b> Membership dues  | 900099   | 1,554                              | 1,554                      |   |  |
|  | <b>b</b> _____  |  |                                    |                            |   |  |
|  | <b>c</b> _____  |  |                                    |                            |   |  |
|  | <b>d</b> All other revenue . . . . .  |  |                                    |                            |   |  |
|  | <b>e Total.</b> Add lines 11a-11d . . . . . ▼   |  | 1,554                              |                            |   |  |
| <b>12 Total revenue.</b> See Instructions . . . . . ▼  |   | 255,804  | 255,804                            |                            |   |  |

**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) but are not required to complete columns (B), (C), and (D).

| 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 |
|--|--|-----------------------|---------------------------------|--|-----------------------------|
| <b>1</b>   | Grants and other assistance to governments and organizations in the U S See Part IV, line 21   | 0                     |                                 |  |                             |
| <b>2</b>   | Grants and other assistance to individuals in the U S See Part IV, line 22   | 0                     |                                 |  |                             |
| <b>3</b>   | Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16  | 0                     |                                 |  |                             |
| <b>4</b>   | Benefits paid to or for members  | 0                     |                                 |  |                             |
| <b>5</b>   | Compensation of current officers, directors, trustees, and key employees . . . . .   | 0                     |                                 |  |                             |
| <b>6</b>   | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .  | 0                     |                                 |  |                             |
| <b>7</b>   | Other salaries and wages   | 0                     |                                 |  |                             |
| <b>8</b>   | Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .  | 0                     |                                 |  |                             |
| <b>9</b>   | Other employee benefits . . . . .  | 0                     |                                 |  |                             |
| <b>10</b>  | Payroll taxes . . . . .  | 0                     |                                 |  |                             |
| <b>a</b>   | Fees for services (non-employees)  |                       |                                 |  |                             |
|  | Management . . . . .   | 0                     |                                 |  |                             |
| <b>b</b>   | Legal . . . . .  | 0                     |                                 |  |                             |
| <b>c</b>   | Accounting . . . . .   | 450                   |                                 | 450                                    |                             |
| <b>d</b>   | Lobbying . . . . .   | 0                     |                                 |  |                             |
| <b>e</b>   | Professional fundraising services See Part IV, line 17 . . . . .   |                       |                                 |  |                             |
| <b>f</b>   | Investment management fees . . . . .   | 0                     |                                 |  |                             |
| <b>g</b>   | Other . . . . .  | 0                     |                                 |  |                             |
| <b>12</b>  | Advertising and promotion . . . . .  | 0                     |                                 |  |                             |
| <b>13</b>  | Office expenses . . . . .  | 0                     |                                 |  |                             |
| <b>14</b>  | Information technology . . . . .   | 0                     |                                 |  |                             |
| <b>15</b>  | Royalties . . . . .  | 0                     |                                 |  |                             |
| <b>16</b>  | Occupancy . . . . .  | 0                     |                                 |  |                             |
| <b>17</b>  | Travel . . . . .   | 0                     |                                 |  |                             |
| <b>18</b>  | Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .   | 0                     |                                 |  |                             |
| <b>19</b>  | Conferences, conventions, and meetings . . . . .   | 0                     |                                 |  |                             |
| <b>20</b>  | Interest . . . . .   | 0                     |                                 |  |                             |
| <b>21</b>  | Payments to affiliates . . . . .   | 0                     |                                 |  |                             |
| <b>22</b>  | Depreciation, depletion, and amortization . . . . .  | 0                     |                                 |  |                             |
| <b>23</b>  | Insurance . . . . .  | 0                     |                                 |  |                             |
| <b>24</b>  | Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O )  |                       |                                 |  |                             |
| <b>a</b>   | Direct costs of food merch sales, carnival, etc  | 56,946                | 56,946                          |  |                             |
| <b>b</b>   | School projects  | 10,287                | 10,287                          |  |                             |
| <b>c</b>   | Student field trips  | 8,803                 | 8,803                           |  |                             |
| <b>d</b>   | Scrip program costs  | 155,461               | 155,461                         |  |                             |
| <b>e</b>   | Professional development   | 3,000                 | 3,000                           |  |                             |
| <b>f</b>   | All other expenses   | 14,822                | 14,822                          |  |                             |
| <b>25</b>  | <b>Total functional expenses.</b> Add lines 1 through 24f  | 249,769               | 249,319                         | 450                                    | 0                           |
| <b>26</b>  | <b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation |                       |                                 |  |                             |

**Part X Balance Sheet**

|   |  | (A)               |           | (B)         |
|---|--|-------------------|-----------|-------------|
|   |  | Beginning of year |           | End of year |
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .   | 32,548            | <b>1</b>  | 38,566      |
|   | <b>2</b> Savings and temporary cash investments . . . . .  | 11,396            | <b>2</b>  | 11,413      |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  |                   | <b>3</b>  |             |
|   | <b>4</b> Accounts receivable, net . . . . .  |                   | <b>4</b>  |             |
|   | <b>5</b> Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .  |                   | <b>5</b>  |             |
|   | <b>6</b> 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) Schedule L . . . . . |                   | <b>6</b>  |             |
|   | <b>7</b> Notes and loans receivable, net . . . . .   |                   | <b>7</b>  |             |
|   | <b>8</b> Inventories for sale or use . . . . .   |                   | <b>8</b>  |             |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .   |                   | <b>9</b>  |             |
|   | <b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D   | <b>10a</b>        |           |             |
|   | <b>b</b> Less accumulated depreciation . . . . .   | <b>10b</b>        |           | <b>10c</b>  |
|   | <b>11</b> Investments—publicly traded securities . . . . .   |                   | <b>11</b> |             |
|   | <b>12</b> Investments—other securities See Part IV, line 11 . . . . .  |                   | <b>12</b> |             |
|   | <b>13</b> Investments—program-related See Part IV, line 11 . . . . .   |                   | <b>13</b> |             |
|   | <b>14</b> Intangible assets . . . . .  |                   | <b>14</b> |             |
|   | <b>15</b> Other assets See Part IV, line 11 . . . . .  |                   | <b>15</b> |             |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 43,944   | <b>16</b>         | 49,979    |             |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  |                   | <b>17</b> |             |
|   | <b>18</b> Grants payable . . . . .   |                   | <b>18</b> |             |
|   | <b>19</b> Deferred revenue . . . . .   |                   | <b>19</b> |             |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .  |                   | <b>20</b> |             |
|   | <b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .   |                   | <b>21</b> |             |
|   | <b>22</b> Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .  |                   | <b>22</b> |             |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   |                   | <b>23</b> |             |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   |                   | <b>24</b> |             |
| <b>25</b> Other liabilities Complete Part X of Schedule D . . . . .           |  | <b>25</b>         |           |             |
| <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .                | 0  | <b>26</b>         | 0         |             |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>  |                   |           |             |
|   | <b>27</b> Unrestricted net assets . . . . .  |                   | <b>27</b> |             |
|   | <b>28</b> Temporarily restricted net assets . . . . .  |                   | <b>28</b> |             |
|   | <b>29</b> Permanently restricted net assets . . . . .  |                   | <b>29</b> |             |
|   | <b>Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.</b>   |                   |           |             |
|   | <b>30</b> Capital stock or trust principal, or current funds . . . . .   |                   | <b>30</b> |             |
|   | <b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .  |                   | <b>31</b> |             |
|   | <b>32</b> Retained earnings, endowment, accumulated income, or other funds   | 43,944            | <b>32</b> | 49,979      |
| <b>33</b> Total net assets or fund balances . . . . .                         | 43,944   | <b>33</b>         | 49,979    |             |
| <b>34</b> Total liabilities and net assets/fund balances . . . . .            | 43,944   | <b>34</b>         | 49,979    |             |

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

|          |   |          |         |
|----------|---|----------|---------|
| <b>1</b> | Total revenue (must equal Part VIII, column (A), line 12)   | <b>1</b> | 255,804 |
| <b>2</b> | Total expenses (must equal Part IX, column (A), line 25)  | <b>2</b> | 249,769 |
| <b>3</b> | Revenue less expenses Subtract line 2 from line 1   | <b>3</b> | 6,035   |
| <b>4</b> | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                     | <b>4</b> | 43,944  |
| <b>5</b> | Other changes in net assets or fund balances (explain in Schedule O)  | <b>5</b> |         |
| <b>6</b> | Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) | <b>6</b> | 49,979  |

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

|           |  | Yes | No |
|-----------|--|-----|----|
| <b>1</b>  | Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O  |     |    |
| <b>2a</b> | Were the organization's financial statements compiled or reviewed by an independent accountant?  |     | No |
| <b>2b</b> | Were the organization's financial statements audited by an independent accountant?   |     | No |
| <b>2c</b> | If "Yes," to 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?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O |     |    |
| <b>2d</b> | If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both<br><input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis                        |     |    |
| <b>3a</b> | 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?   |     | No |
| <b>3b</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   |     |    |

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

**Public Charity Status and Public Support**

OMB No 1545-0047

**2010**

**Open to Public Inspection**

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Oak View Parent Teacher Organization

Employer identification number

35-1889383

**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 )
- 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 that describes the type of supporting organization and complete lines 11e through 11h

a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other

- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

|                 | Yes | No |
|-----------------|-----|----|
| <b>11g(i)</b>   |     |    |
| <b>11g(ii)</b>  |     |    |
| <b>11g(iii)</b> |     |    |

- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?

h Provide the following information about the supported organization(s)

| (i)<br>Name of supported organization | (ii)<br>EIN | (iii)<br>Type of organization (described on lines 1- 9 above or IRC section (see instructions)) | (iv)<br>Is the organization in col (i) listed in your governing document? |    | (v)<br>Did you notify the organization in col (i) of your support? |    | (vi)<br>Is the organization in col (i) organized in the U S ? |    | (vii)<br>Amount of support |
|---------------------------------------|-------------|---|---|----|--|----|---|----|----------------------------|
|                                       |             |   | Yes   | No | Yes  | No | Yes   | No |                            |
|                                       |             |   |   |    |  |    |   |    |                            |
|                                       |             |   |   |    |  |    |   |    |                            |
|                                       |             |   |   |    |  |    |   |    |                            |
|                                       |             |   |   |    |  |    |   |    |                            |
| <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) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")   |          |          |          |          |          |           |
| <b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf   |          |          |          |          |          |           |
| <b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge   |          |          |          |          |          |           |
| <b>4 Total.</b> Add lines 1 through 3  |          |          |          |          |          |           |
| <b>5</b> 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) |          |          |          |          |          |           |
| <b>6 Public Support.</b> Subtract line 5 from line 4   |          |          |          |          |          | 0         |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>7</b> Amounts from line 4  |          |          |          |          |          |           |
| <b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources |          |          |          |          |          |           |
| <b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on                             |          |          |          |          |          |           |
| <b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )                                |          |          |          |          |          |           |
| <b>11 Total support</b> (Add lines 7 through 10)  |          |          |          |          |          |           |

**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 501(c)(3) organization, check this box and **stop here**

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

|  |           |     |
|--|-----------|-----|
| <b>14</b> Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f)) | <b>14</b> | 0 % |
| <b>15</b> Public Support Percentage for 2009 Schedule A, Part II, line 14                      | <b>15</b> |     |

- 16a 33 1/3% support test—2010.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support test—2009.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 17a 10%-facts-and-circumstances test—2010.** 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 **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization
- b 10%-facts-and-circumstances test—2009.** 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 **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization
- 18 Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions

**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**

| Calendar year (or fiscal year beginning in) ▶   | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (f) Total |
|---|----------|----------|----------|----------|----------|-----------|
| <b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")  | 1,412    | 1,467    | 1,311    | 1,464    | 1,554    | 7,208     |
| <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 | 80,096   | 64,175   | 239,783  | 233,031  | 254,233  | 871,318   |
| <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 Total.</b> Add lines 1 through 5   | 81,508   | 65,642   | 241,094  | 234,495  | 255,787  | 878,526   |
| <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 Public Support</b> (Subtract line 7c from line 6 )   |          |          |          |          |          | 878,526   |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in)  | (a) 2006 | (b) 2007 | (c) 2008 | (d) 2009 | (e) 2010 | (f) Total |
|--|----------|----------|----------|----------|----------|-----------|
| <b>9</b> Amounts from line 6   | 81,508   | 65,642   | 241,094  | 234,495  | 255,787  | 878,526   |
| <b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources  | 58       | 930      | 441      | 256      | 17       | 1,702     |
| <b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975   |          |          |          |          |          | 0         |
| <b>c</b> Add lines 10a and 10b   | 58       | 930      | 441      | 256      | 17       | 1,702     |
| <b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on  |          |          |          |          |          | 0         |
| <b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)  |          |          |          |          |          | 0         |
| <b>13 Total support</b> (Add lines 9, 10c, 11 and 12 )   | 81,566   | 66,572   | 241,535  | 234,751  | 255,804  | 880,228   |
| <b>14 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 2010 (line 8 column (f) divided by line 13 column (f)) | <b>15</b> | 99.810 % |
| <b>16</b> Public support percentage from 2009 Schedule A, Part III, line 15                    | <b>16</b> | 99.760 % |

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

|   |           |         |
|---|-----------|---------|
| <b>17</b> Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f)) | <b>17</b> | 0.190 % |
| <b>18</b> Investment income percentage from 2009 Schedule A, Part III, line 17                      | <b>18</b> | 0.240 % |

**19a 33 1/3% support tests—2010.** 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—2009.** 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** **Supplemental Information.** Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

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|                                     |
|-------------------------------------|
| <b>Facts And Circumstances Test</b> |
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SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

For Organizations Exempt From Income Tax Under section 501(c) and section 527

2010

Open to Public Inspection

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. See separate instructions.

Department of the Treasury Internal Revenue Service

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
Section 527 organizations Complete Part I-A only

If the organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Table with 2 columns: Name of the organization (Oak View Parent Teacher Organization) and Employer identification number (35-1889383)

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
2 Political expenditures \$
3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
4a Was a correction made? Yes No
b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c) except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b \$
4 Did the filing organization file Form 1120-POL for this year? Yes No
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group
- B** Check  if the filing organization checked box A and "limited control" provisions apply

| <b>Limits on Lobbying Expenditures</b><br>(The term "expenditures" means amounts paid or incurred.)  | (a) Filing Organization's Totals                  | (b) Affiliated Group Totals                              |                    |                              |   |   |   |   |  |  |                   |             |  |  |
|--|---|--|--------------------|------------------------------|---|---|---|---|--|--|-------------------|-------------|--|--|
| <b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>c</b> Total lobbying expenditures (add lines 1a and 1b)   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>d</b> Other exempt purpose expenditures   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns  |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%; text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table> | If the amount on line 1e, column (a) or (b) is:   | The lobbying nontaxable amount is:                       | Not over \$500,000 | 20% of the amount on line 1e | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000 | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000 | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000 | Over \$17,000,000 | \$1,000,000 |  |  |
| If the amount on line 1e, column (a) or (b) is:  | The lobbying nontaxable amount is:                |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| Not over \$500,000   | 20% of the amount on line 1e                      |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| Over \$500,000 but not over \$1,000,000  | \$100,000 plus 15% of the excess over \$500,000   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| Over \$1,000,000 but not over \$1,500,000  | \$175,000 plus 10% of the excess over \$1,000,000 |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| Over \$1,500,000 but not over \$17,000,000   | \$225,000 plus 5% of the excess over \$1,500,000  |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| Over \$17,000,000  | \$1,000,000                                       |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)   |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>h</b> Subtract line 1g from line 1a If zero or less, enter -0-  |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>i</b> Subtract line 1f from line 1c If zero or less, enter -0-  |   |  |                    |                              |   |   |   |   |  |  |                   |             |  |  |
| <b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?   |   | <input type="checkbox"/> Yes <input type="checkbox"/> No |                    |                              |   |   |   |   |  |  |                   |             |  |  |

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

| <b>Lobbying Expenditures During 4-Year Averaging Period</b>      |          |          |          |          |           |
|--|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in)                      | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) Total |
| <b>2a</b> Lobbying non-taxable amount                            |          |          |          |          |           |
| <b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))    |          |          |          |          |           |
| <b>c</b> Total lobbying expenditures                             |          |          |          |          |           |
| <b>d</b> Grassroots non-taxable amount                           |          |          |          |          |           |
| <b>e</b> Grassroots ceiling amount (150% of line 2d, column (e)) |          |          |          |          |           |
| <b>f</b> Grassroots lobbying expenditures                        |          |          |          |          |           |

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

|   | (a) |    | (b)    |
|---|-----|----|--------|
|   | Yes | No | Amount |
| <b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of |     |    |        |
| <b>a</b> Volunteers?  |     |    |        |
| <b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?   |     |    |        |
| <b>c</b> Media advertisements?  |     |    |        |
| <b>d</b> Mailings to members, legislators, or the public?   |     |    |        |
| <b>e</b> Publications, or published or broadcast statements?  |     |    |        |
| <b>f</b> Grants to other organizations for lobbying purposes?   |     |    |        |
| <b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?  |     |    |        |
| <b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?  |     |    |        |
| <b>i</b> Other activities? If "Yes," describe in Part IV  |     |    |        |
| <b>j</b> Total lines 1c through 1i  |     |    |        |
| <b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?   |     |    |        |
| <b>b</b> If "Yes," enter the amount of any tax incurred under section 4912  |     |    |        |
| <b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912   |     |    |        |
| <b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?   |     |    |        |

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

|   | Yes      | No |
|---|----------|----|
| <b>1</b> Were substantially all (90% or more) dues received nondeductible by members?                     | <b>1</b> |    |
| <b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?                | <b>2</b> |    |
| <b>3</b> Did the organization agree to carryover lobbying and political expenditures from the prior year? | <b>3</b> |    |

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".**

|   |           |  |
|---|-----------|--|
| <b>1</b> Dues, assessments and similar amounts from members   | <b>1</b>  |  |
| <b>2</b> Section 162(e) non-deductible lobbying and political expenditures ( <b>do not include amounts of political expenses for which the section 527(f) tax was paid</b> ).   | <b>2a</b> |  |
| <b>a</b> Current year   | <b>2b</b> |  |
| <b>b</b> Carryover from last year   | <b>2c</b> |  |
| <b>c</b> Total  | <b>3</b>  |  |
| <b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  | <b>4</b>  |  |
| <b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | <b>5</b>  |  |
| <b>5</b> Taxable amount of lobbying and political expenditures (see instructions)   |           |  |

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1.  
Also, complete this part for any additional information

| Identifier | Return Reference | Explanation |
|------------|------------------|-------------|
|            |                  |             |

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

Department of the Treasury  
Internal Revenue Service

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

**Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.**

OMB No 1545-0047

**2010**

**Open to Public  
Inspection**

**Name of the organization**

Oak View Parent Teacher Organization

**Employer identification number**

35-1889383

| Identifier       | Return Reference | Explanation  |
|------------------|------------------|--|
| Form 990 Part VI | 6                | All legal residents within Oak View district boundaries, parents/legal guardians of children attending Oak View Elementary School, and staff are eligible for membership in the PTO by paying a fee determined by the Organization |

| Identifier       | Return Reference | Explanation   |
|------------------|------------------|---|
| Form 990 Part VI | 7a               | A Nominating Committee of members nominates candidates for the Executive Board. At the annual meeting of members an election takes place to elect all members of the Executive Board. |

| Identifier       | Return Reference | Explanation   |
|------------------|------------------|---|
| Form 990 Part VI | 7b               | Member meetings are on a monthly or bimonthly basis. Voting takes place on various issues presented by the Board. |

| Identifier          | Return Reference | Explanation  |
|---------------------|------------------|--|
| Form 990<br>Part VI | 11b              | The treasurer of the PTO provides all information needed to complete Form 990 to the PTOs outside CPA for preparation. When the return is completed, a copy is sent to the PTO treasurer for review. When authorized by the appropriate PTO officer, the return is electronically filed. |

| Identifier       | Return Reference | Explanation   |
|------------------|------------------|---|
| Form 990 Part VI | 19               | The PTO makes its governing documents and Form 990 available to the public upon request. Members receive pertinent financial information at the annual meeting. |