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Short Form Return of Organization Exempt From Income Tax

2011

Open to Public
Inspection

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

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

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

Department of the Treasury
Internal Revenue Service

A For the 2011 calendar year, or tax year beginning July 1, 2011, and ending June 30, 2012

B Check if applicable:	C Name of organization Sand Point Elementary PTA	D Employer identification number 27-3673859
<input type="checkbox"/> Address change	Number and street (or P.O. box, if mail is not delivered to street address) Room/suite	E Telephone number 206-527-5849
<input type="checkbox"/> Name change	6208 60th Avenue NE	F Group Exemption Number ▶
<input type="checkbox"/> Initial return	City or town, state or country, and ZIP + 4 Seattle, WA 98115	
<input type="checkbox"/> Terminated	G Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶ _____	
<input type="checkbox"/> Amended return	H Check <input type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).	
<input checked="" type="checkbox"/> Application pending	I Website: ▶ sandpointelementarypta.org	
J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		

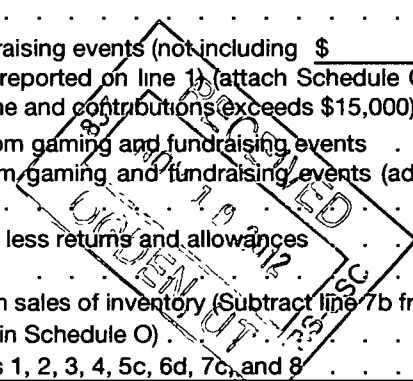
K Check if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization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

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 48503 71

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

	Description		Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	44230 66
	2 Program service revenue including government fees and contracts	2	0 00
	3 Membership dues and assessments	3	1556 00
	4 Investment income	4	0 00
	5a Gross amount from sale of assets other than inventory	5a	0 00
	b Less: cost or other basis and sales expenses	5b	0 00
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0 00
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0 00
b Gross income from fundraising events (not including \$ 42187 50 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	31867 55	
c Less: direct expenses from gaming and fundraising events	6c	-29280 96	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	2586 59	
7a Gross sales of inventory, less returns and allowances	7a	2884 00	
b Less: cost of goods sold	7b	2753 54	
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	130 46	
8 Other revenue (describe in Schedule O)	8	0 00	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	48503 71	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	3201 15
	11 Benefits paid to or for members	11	0 00
	12 Salaries, other compensation, and employee benefits	12	0 00
	13 Professional fees and other payments to independent contractors	13	249 99
	14 Occupancy, rent, utilities, and maintenance	14	0 00
	15 Printing, publications, postage, and shipping	15	0 00
	16 Other expenses (describe in Schedule O)	16	7160 65
17 Total expenses. Add lines 10 through 16	17	10611 79	
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	37891 92
	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	5136 46
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	0 00
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	43028 38

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9.9 16

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

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name.
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities...
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year?
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37a Enter amount of political expenditures, direct or indirect, as described in the instructions.
37b Did the organization file Form 1120-POL for this year?
38a 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 tax year covered by this return?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations. Enter:
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:
40b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year...
40c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year...
40d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed.
42a The organization's books are in care of
42b 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...
42c At any time during the calendar year, did the organization maintain an office outside the U.S.?
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041
44a Did the organization maintain any donor advised funds during the year?
44b Did the organization operate one or more hospital facilities during the year?
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments?
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)?

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I **46** Yes No

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 47-49b and 52, and complete the tables for lines 50 and 51.

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II **47** Yes No

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E **48** Yes No

49a Did the organization make any transfers to an exempt non-charitable related organization? **49a** Yes No

b If "Yes," was the related organization a section 527 organization? **49b** Yes No

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) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over \$100,000 None

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 None

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A Yes No

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.

Sign Here
 Signature of officer: Julianne Horan Date: 11/13/2012
 Type or print name and title: Julianne Horan - Treasurer

Paid Preparer Use Only
 Preparer's name: _____ Preparer's signature: _____ Date: _____ Check if self-employed PTIN: _____
 Firm's name: _____ Firm's EIN: _____
 Firm's address: _____ Phone no.: _____

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

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2011

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 Sand Point Elementary PTA	Employer identification number 27-3673859
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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
(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 supported organization?	11g(i)	
(ii) A family member of a person described in (i) above?	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)	
- h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. 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 section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2011. 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		<input type="checkbox"/>
b 33 1/3% support test—2010. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2011. 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		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2010. 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		<input type="checkbox"/>
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		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	N/A	N/A	N/A	8638 99	48373 25	57012 24
2 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	N/A	N/A	N/A	0 00	130.46	130 46
3 Gross receipts from activities that are not an unrelated trade or business under section 513	N/A	N/A	N/A	0 00	0 00	0 00
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	N/A	N/A	N/A	0 00	0 00	0 00
5 The value of services or facilities furnished by a governmental unit to the organization without charge	N/A	N/A	N/A	0 00	0 00	0 00
6 Total. Add lines 1 through 5	N/A	N/A	N/A	8638 99	48503 71	57142 70
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	N/A	N/A	N/A	0 00	0.00	0 00
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	N/A	N/A	N/A	0 00	0 00	0 00
c Add lines 7a and 7b	N/A	N/A	N/A	0 00	0 00	0 00
8 Public support (Subtract line 7c from line 6.)						57142 70

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	N/A	N/A	N/A	8638 99	48503 71	57142 70
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	N/A	N/A	N/A	0 00	0 00	0 00
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	N/A	N/A	N/A	0 00	0 00	0 00
c Add lines 10a and 10b	N/A	N/A	N/A	0 00	0 00	0 00
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	N/A	N/A	N/A	0 00	0 00	0.00
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	N/A	N/A	N/A	0 00	0 00	0 00
13 Total support. (Add lines 9, 10c, 11, and 12.)	N/A	N/A	N/A	8638 99	48503 71	57142 70

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2011. 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—2010. 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 II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		Give Campaign (event type)	Move A Thon (event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	31728 11	5269 74		36997 85
	2 Less: Charitable contributions	0 00	0 00		0 00
	3 Gross income (line 1 minus line 2)	31728 11	5269 74		36997 85
Direct Expenses	4 Cash prizes	0 00	0 00		0 00
	5 Noncash prizes	0 00	213 24		-213 24
	6 Rent/facility costs	0 00	0 00		0 00
	7 Food and beverages	0 00	0 00		0 00
	8 Entertainment	0 00	0 00		0 00
	9 Other direct expenses	0 00	0 00		0 00
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				(213 24)
	11 Net income summary. Combine line 3, column (d), and line 10 ▶				36784.61

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1 Gross revenue	0 00	0 00	0 00
Direct Expenses	2 Cash prizes	0 00	0 00	0 00	0 00
	3 Noncash prizes	0 00	0 00	0 00	0 00
	4 Rent/facility costs	0 00	0 00	0 00	0 00
	5 Other direct expenses	0 00	0 00	0 00	0 00
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				(0 00)	
8 Net gaming income summary. Combine line 1, column d, and line 7 ▶				0 00	

9 Enter the state(s) in which the organization operates gaming activities: N/A

a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If "No," explain: Sand Point Elementary PTA does not operate gaming activities

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain: _____

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2011

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

▶ Attach to Form 990 or 990-EZ.

Name of the organization

Sand Point Elementary PTA

Employer identification number

27-3673859

Part I, Line 10

Principal Fund \$-71 15

Classroom Grants \$-1000 00

Part I, Line 16

Membership Dues Paid to WA State PTA \$-1021 50

Supplies for Community Garden \$-3701 40

Expenses for Heritage Brunch \$-165 84

Expenses for Math and Game Night \$-460 97

Expenses for Read Across America \$-80 00

Expenses for School Tours \$-33 03

Cake for 5th Grade Promotion \$-100 00

Facility Enhancements \$-50 00

Region Workshops for Leadership \$-80 00

Annual Incorporation Fee \$-80 00

Charitable Solicitation Fee \$-90 00

Annual Liability Insurance \$-470 00

PTA Membership Support (childcare during meetings) \$-174 75

Annual Fee for Treasurers Software \$-163 16

Expenses for Back to School BBQ \$-490 00

Part II, Line 26

Check #1073 6/25/12 - Shelter rental - City of Seattle \$-90 00

Check #1076 6/27/12 - Reimbursement for field trip buses - Sand Point Elementary \$-245 00

Classroom Support (reimbursement for snacks) \$-412 42

Part V, Line 34

Sand Point Elementary PTA amended its Articles of Incorporation on August 11, 2011 to include any rules and regulations under section 501(c)(3) of the Internal Revenue Code.