Form **990-EZ**

Department of the Treasury
Internal Revenue Service

# Short Form
# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**

▶ **Do not enter Social Security numbers on this form as it may be made public.**

▶ **Information about Form 990-EZ and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-1150

**2013**

**Open to Public Inspection**

**A** For the 2013 calendar year, or tax year beginning JUL 1, 2013 and ending JUN 30, 2014

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

**C** Name of organization: THE JUNIOR LEAGUE OF WILKES-BARRE, INC.

Number and street (or P O box, if mail is not delivered to street address): 63 NORTH FRANKLIN STREET | Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: WILKES-BARRE, PA 18702

**D** Employer identification number: 23-6297641

**E** Telephone number: 570-288-4818

**F** Group Exemption Number ▶

**G** Accounting Method [X] Cash ☐ Accrual Other (specify) ▶

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

**I** Website: ▶ N/A

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

**K** Form of organization [X] Corporation ☐ Trust ☐ Association ☐ Other

**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, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 25,733.

**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 [X]

| | | | | | | |
|---|---|---|---|---|---|---|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | | | 1 | 10,005. |
| | 2 | Program service revenue including government fees and contracts | | | 2 | 4,865. |
| | 3 | Membership dues and assessments | | | 3 | |
| | 4 | Investment income | | | 4 | |
| | 5a | Gross amount from sale of assets other than inventory | 5a | 5,965. | | |
| | b | Less cost or other basis and sales expenses | 5b | | | |
| | c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | | | 5c | 5,965. |
| | 6 | Gaming and fundraising events | | | | |
| | a | Gross income from gaming (attach Schedule G if greater than $15,000) | 6a | | | |
| | b | Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000) | 6b | 4,870. | | |
| | c | Less direct expenses from gaming and fundraising events | 6c | 1,124. | | |
| | d | Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) | | | 6d | 3,746. |
| | 7a | Gross sales of inventory, less returns and allowances | 7a | | | |
| | b | Less cost of goods sold | 7b | | | |
| | c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | | | 7c | |
| | 8 | Other revenue (describe in Schedule O) SEE SCHEDULE O | | | 8 | 28. |
| | 9 | **Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶ | | | 9 | 24,609. |
| Expenses | 10 | Grants and similar amounts paid (list in Schedule O) | | | 10 | 2,500. |
| | 11 | Benefits paid to or for members | | | 11 | |
| | 12 | Salaries, other compensation, and employee benefits | | | 12 | |
| | 13 | Professional fees and other payments to independent contractors | | | 13 | 2,400. |
| | 14 | Occupancy, rent, utilities, and maintenance | | | 14 | 1,500. |
| | 15 | Printing, publications, postage, and shipping | | | 15 | 6,633. |
| | 16 | Other expenses (describe in Schedule O) SEE SCHEDULE O | | | 16 | 6,096. |
| | 17 | **Total expenses.** Add lines 10 through 16 ▶ | | | 17 | 19,129. |
| Net Assets | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | | | 18 | 5,480. |
| | 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 | 84,947. |
| | 20 | Other changes in net assets or fund balances (explain in Schedule O) | | | 20 | 0. |
| | 21 | Net assets or fund balances at end of year Combine lines 18 through 20 ▶ | | | 21 | 90,427. |





22nd

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

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

| | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|
| 22 | Cash, savings, and investments | 84,947. | 22 | 90,427. |
| 23 | Land and buildings | | 23 | |
| 24 | Other assets (describe in Schedule O) | | 24 | |
| 25 | **Total assets** | 84,947. | 25 | 90,427. |
| 26 | **Total liabilities** (describe in Schedule O) | 0. | 26 | 0. |
| 27 | **Net assets or fund balances** (line 27 of column (B) must agree with line 21) | 84,947. | 27 | 90,427. |

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

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

What is the organization's primary exempt purpose? SEE SCHEDULE O

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

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

| | | | Expenses |
|---|---|---|---|
| 28 | DEVELOPMENT AND TRAINING OF MEMBERS TO IDENTIFY COMMUNITY NEEDS FOLLOWED BY RESEARCH AND EVALUATION OF THE LEAGUE'S POTENTIAL ROLE IN MEETING THESE NEEDS. (Grants $ 2,500. ) If this amount includes foreign grants, check here ▶ ☐ | 28a | 7,714. |
| 29 | (Grants $ ) If this amount includes foreign grants, check here ▶ ☐ | 29a | |
| 30 | (Grants $ ) If this amount includes foreign grants, check here ▶ ☐ | 30a | |
| 31 | Other program services (describe in Schedule O) (Grants $ ) If this amount includes foreign grants, check here ▶ ☐ | 31a | |
| 32 | **Total program service expenses** (add lines 28a through 31a) ▶ | 32 | 7,714. |

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

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

| (a) Name and title | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---|---|---|---|---|
| TANYA CUTRONE<br>PRESIDENT | 5.00 | 0. | 0. | 0. |
| TINA DOUGHTON<br>PRESIDENT ELECT | 1.00 | 0. | 0. | 0. |
| STACY BOSHER<br>TREASURER | 5.00 | 0. | 0. | 0. |
| LORIE CARMODY<br>RECORDING SECRETARY | 1.00 | 0. | 0. | 0. |
| GEORGETTE HARPER<br>CORRESPONDING SECRETARY | 1.00 | 0. | 0. | 0. |
| ERIN GRACE<br>RECORDING SECRETARY | 1.00 | 0. | 0. | 0. |
| ROBYN CHERINKA<br>ASSISTANT TREASURER | 1.00 | 0. | 0. | 0. |
| LISA LICARI<br>COMMUNICATIONS COUNCIL | 1.00 | 0. | 0. | 0. |
| MELISSA WASSEL<br>FUND DEVELOPMENT | 1.00 | 0. | 0. | 0. |
| STACEY LITTLE<br>MEMBERSHIP COUNCIL | 1.00 | 0. | 0. | 0. |
| NICOLE GOLDEN<br>NOMINATING COMMITTEE | 1.00 | 0. | 0. | 0. |
| MELISSA JONES<br>SUSTAINER REP | 1.00 | 0. | 0. | 0. |

**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 Sch. O to respond to any question in this Part V [X]

| | | | Yes | No |
|---|---|---|---|---|
| 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 | 33 | | X |
| 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 Otherwise, explain the change on Schedule O (see instructions) | 34 | | X |
| 35a | Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? | 35a | | X |
| b | If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O | 35b | N/A | |
| c | 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? If "Yes," complete Schedule C, Part III | 35c | | X |
| 36 | Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N | 36 | | X |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0. | | | |
| b | Did the organization file Form 1120-POL for this year? | 37b | | X |
| 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? | 38a | | X |
| b | If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A | | | |
| 39 | Section 501(c)(7) organizations Enter | | | |
| a | Initiation fees and capital contributions included on line 9 39a N/A | | | |
| b | Gross receipts, included on line 9, for public use of club facilities 39b N/A | | | |
| 40a | Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ 0. , section 4912 ▶ 0. , section 4955 ▶ 0. | | | |
| b | Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | 40b | | X |
| c | Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0. | | | |
| d | Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ▶ 0. | | | |
| e | All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T | 40e | | X |

41 List the states with which a copy of this return is filed ▶ PA

42a The organization's books are in care of ▶ TREASURER Telephone no ▶ 570-288-4818

Located at ▶ 63 NORTH FRANKLIN STREET, WILKES-BARRE, PA ZIP + 4 ▶ 18702

| | | | Yes | No |
|---|---|---|---|---|
| b | At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | 42b | | X |
| | If "Yes," enter the name of the foreign country ▶ | | | |
| | See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.** | | | |
| c | At any time during the calendar year, did the organization maintain an office outside of the U S ? | 42c | | X |
| | If "Yes," enter the name of the foreign country ▶ | | | |

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** - Check here ▶ [ ]
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A

| | | | Yes | No |
|---|---|---|---|---|
| 44a | Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | 44a | | X |
| b | Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ | 44b | | X |
| c | Did the organization receive any payments for indoor tanning services during the year? | 44c | | X |
| d | If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* | 44d | | |
| 45a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 45a | | X |
| 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)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) | 45b | | X |

| | | | Yes | No |
|---|---|---|---|---|
| 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 | | X |

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

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

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

| | | | Yes | No |
|---|---|---|---|---|
| 47 | Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Sch C, Part II | 47 | | X |
| 48 | Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | | X |
| 49a | Did the organization make any transfers to an exempt non-charitable related organization? | 49a | | X |
| b | If "Yes," was the related organization a section 527 organization? | 49b | | |

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter "None"

| (a) Name and title of each employee | (b) 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 ▶

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" NONE

| (a) Name and business address of each independent contractor | (b) Type of service | (c) Compensation |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

d Total number of other independent contractors each receiving over $100,000 ▶

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 ▶ [X] 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**

▶ Melissa Wassel
Signature of officer Date

▶ MELISSA WASSEL, PRESIDENT
Type or print name and title

**Paid Preparer Use Only**

| Print/Type preparer's name | Preparer's signature | Date | Check ☐ if self-employed | PTIN |
|---|---|---|---|---|
| DEAN M. CABLE | D. Cable | 10-15-14 | | P00542998 |
| Firm's name ▶ LAWRENCE, CABLE AND COMPANY, LLP | | | Firm's EIN ▶ 23-3029410 | |
| Firm's address ▶ 106 SOUTH MAIN STREET WILKES-BARRE, PA 18701 | | | Phone no (570)825-0001 | |

May the IRS discuss this return with the preparer shown above? See instructions ▶ [X] Yes ☐ No



332174
11-25-13

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

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

**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.**
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047
**2013**
**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| THE JUNIOR LEAGUE OF WILKES-BARRE, INC. | 23-6297641 |

**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 - Non-functionally integrated

**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 monetary support |
|---|---|---|---|---|---|---|---|---|---|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 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) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 40,669. | 36,525. | 17,388. | 15,318. | 10,005. | 119,905. |
| 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 | 40,669. | 36,525. | 17,388. | 15,318. | 10,005. | 119,905. |
| 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 | | | | | | 119,905. |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | 40,669. | 36,525. | 17,388. | 15,318. | 10,005. | 119,905. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 42. | 42. | 42. | 34. | 28. | 188. |
| 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 | | | | | | 120,093. |

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** ▶ ☐

## Section C. Computation of Public Support Percentage

| | | | |
|---|---|---|---|
| 14 | Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) | 14 | 99.84 % |
| 15 | Public support percentage from 2012 Schedule A, Part II, line 14 | 15 | 99.74 % |

16a **33 1/3% support test - 2013.** 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 ▶ [X]

b **33 1/3% support test - 2012.** 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 ▶ ☐

17a **10% -facts-and-circumstances test - 2013.** 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 - 2012.** 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) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 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 | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 **Total.** Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| 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 | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 **Public support** (Subtract line 7c from line 6) | | | | | | |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2009 | (b) 2010 | (c) 2011 | (d) 2012 | (e) 2013 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) | | | | | | |

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 2013 (line 8, column (f) divided by line 13, column (f)) | 15 | % |
| 16 Public support percentage from 2012 Schedule A, Part III, line 15 | 16 | % |

## Section D. Computation of Investment Income Percentage

| | | |
|---|---|---|
| 17 Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f)) | 17 | % |
| 18 Investment income percentage from **2012** Schedule A, Part III, line 17 | 18 | % |

19a **33 1/3% support tests - 2013.** 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 - 2012.** 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.** 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).

**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 990-EZ or to provide any additional information.**
**▶ Attach to Form 990 or 990-EZ.**
**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990.***

OMB No 1545-0047
**2013**
**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| THE JUNIOR LEAGUE OF WILKES-BARRE, INC. | 23-6297641 |

FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:

| DESCRIPTION OF OTHER REVENUE: | AMOUNT: |
|---|---|
| INTEREST | 28. |

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

| DESCRIPTION OF OTHER EXPENSES: | AMOUNT: |
|---|---|
| MEETINGS | 4,464. |
| SUPPLIES | 585. |
| INSURANCE | 555. |
| TELEPHONE | 75. |
| FEES | 417. |
| TOTAL TO FORM 990-EZ, LINE 16 | 6,096. |

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - THE JUNIOR LEAGUE OF WILKES-BARRE IS AN ORGANIZATION OF WOMEN COMMITTED TO IMPROVING THE WELFARE OF WOMEN AND CHILDREN IN OUR COMMUNITY. THE PURPOSE OF OUR ORGANIZATION IS TO EFFECTIVELY TRAIN WOMEN TO VOLUNTEER AS WORKERS AND LEADERS IN OUR COMMUNITY.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT. THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

Name of the organization THE JUNIOR LEAGUE OF WILKES-BARRE, INC.

Employer identification number 23-6297641

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

| (a) Name and title | (b) Average hours per week devoted to position | (c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-) | (d) Health benefits, contributions to employee benefit plans, and deferred compensation | (e) Estimated amount of other compensation |
|---|---|---|---|---|
| CYNTHIA JOHNSON<br>SUSTAINER REP | 1.00 | 0. | 0. | 0. |
| JENNIFER ROGERS<br>COMMUNITY COUNCIL | 1.00 | 0. | 0. | 0. |

# THE JUNIOR LEAGUE
# OF WILKES-BARRE, INC.

## FINANCIAL STATEMENTS
## FOR THE YEARS ENDED
## JUNE 30, 2014 AND 2013

THE JUNIOR LEAGUE OF WILKES-BARRE, INC.

Table of Contents
June 30, 2014 and 2013

**LAWRENCE, CABLE AND COMPANY, L.L.P.**
*CERTIFIED PUBLIC ACCOUNTANTS*
106 SOUTH MAIN STREET
WILKES-BARRE, PA 18701-1612

Robert G. Lawrence, CPA, CFP, CVA
Dean M. Cable, CPA

WILKES-BARRE
(570) 825-0001

MOUNT POCONO
(570) 839-7662

## Independent Accountants' Compilation Report

Board of Directors
The Junior League of Wilkes-Barre, Inc.
Wilkes-Barre, Pennsylvania

We have compiled the accompanying statements of assets, liabilities, and net assets - cash basis of The Junior League of Wilkes-Barre, Inc. (a nonprofit corporation) as of June 30, 2014 and 2013, and the related statements of revenues, expenses, and net assets - cash basis for the years then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Lawrence, Cable and Company, LLP

Lawrence, Cable and Company, LLP

October 9, 2014
Wilkes-Barre, Pennsylvania

# THE JUNIOR LEAGUE OF WILKES-BARRE, INC.

Statements of Assets, Liabilities and Net Assets - Cash Basis
June 30, 2014 and 2013

| | 2014 | 2013 |
|---|---|---|
| **Assets** | | |
| Cash | $ 51,534 | $ 52,019 |
| Junior League of Wilkes-Barre Endowment Fund | 38,893 | 32,928 |
| Total Assets | $ 90,427 | $ 84,947 |
| **Liabilities and Net Assets** | | |
| Total Liabilities | $ | $ |
| Net Assets: | | |
| Unrestricted net assets: | | |
| Undesignated | 68,165 | 62,685 |
| Board designated for endowments | 3,355 | 3,355 |
| Total unrestricted net assets | 71,520 | 66,040 |
| Permanently restricted net assets | 18,907 | 18,907 |
| Total Net Assets | 90,427 | 84,947 |
| Total Liabilities and Net Assets | $ 90,427 | $ 84,947 |

See Independent Accountants' Compilation Report
The accompanying notes are an integral part
of these financial statements.

## THE JUNIOR LEAGUE OF WILKES-BARRE, INC.

Statements of Activities and Changes in Net Assets - Cash Basis
For the years ended June 30, 2014 and 2013

| | 2014 | 2013 |
|---|---|---|
| CHANGES IN UNRESTRICTED NET ASSETS: | | |
| Revenue and Other Support: | | |
| Fund raising | $ 4,870 | $ 13,330 |
| Membership dues | 9,855 | 12,393 |
| Investment gain | 5,993 | 4,393 |
| Meetings | 4,865 | 1,540 |
| Donations | 150 | 125 |
| Total Revenue and Other Support | 25,733 | 31,781 |
| Expenses: | | |
| Program Services: | | |
| Community donations | 2,500 | 3,000 |
| Meetings | 4,464 | 2,551 |
| League projects | 472 | 687 |
| Insurance | 278 | 278 |
| Total Program Services | 7,714 | 6,516 |
| Supporting Services: | | |
| Management and general: | | |
| Dues and subscriptions | 6,212 | 6,076 |
| Rent | 1,500 | 1,125 |
| Printing | 408 | 1,083 |
| Postage | 13 | 310 |
| Insurance | 277 | 277 |
| Office supplies | 113 | 94 |
| Telephone | 75 | 51 |
| Fees | 300 | 15 |
| Professional fees | 2,400 | |
| Bank charges | 117 | |
| Total Management and General | 11,415 | 9,031 |
| Fund raising | 1,124 | 7,342 |
| Total Supporting Services | 12,539 | 16,373 |
| Total Expenses | 20,253 | 22,889 |
| Increase in Unrestricted Net Assets | 5,480 | 8,892 |

See Independent Accountants' Compilation Report
The accompanying notes are an integral part
of these financial statements.

THE JUNIOR LEAGUE OF WILKES-BARRE, INC.

Statements of Activities and Changes in Net Assets - Cash Basis
For the years ended June 30, 2014 and 2013

| | 2014 | 2013 |
|---|---|---|
| CHANGES IN PERMANENTLY RESTRICTED NET ASSETS: | | |
| Donations | | |
| Increase in Permanently Restricted Net Assets | | |
| Increase in Net Assets | 5,480 | 8,892 |
| Net Assets, beginning | 84,947 | 76,055 |
| Net Assets, ending | $ 90,427 | $ 84,947 |

See Independent Accountants' Compilation Report
The accompanying notes are an integral part
of these financial statements.

1. Nature of Operations

The Junior League of Wilkes-Barre, Inc. is a nonprofit entity organized in 1927 to promote volunteerism and provide services for charitable purposes within the Wilkes-Barre, Pennsylvania area. The organization is supported primarily through membership dues and fund raising activities.

2. Subsequent Events

Management has evaluated subsequent events through October 9, 2014, the date the financial statements were available to be issued.

3. Summary of Significant Accounting Policies

Basis of accounting - The accompanying financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under that basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recorded as either cash receipts or disbursements, and noncash transactions are not recorded. The cash basis differs from generally accepted accounting principles primarily because the effects of outstanding promises to give and to pay dues and obligations for expenses unpaid at the date of the financial statements are not included in the financial statements.

Tax exempt status - The Organization is a not-for-profit organization which is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi).

The Junior League of Wilkes-Barre, Inc.'s Forms 990, *Return of Organization Exempt from Income Tax*, for the years ending June 30, 2013, 2012, and 2011 are subject to examination by the IRS.

Basis of presentation - Net assets of the Organization and changes therein are classified and reported as follows:

> Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations that may be fulfilled by the actions of the Organization and/or the passage of time.
>
> Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may be fulfilled by the actions of the Organization and/or the passage of time. The Organization had no temporarily restricted net assets in 2014 and 2013.
>
> Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be retained and invested permanently by the Organization. The donors require the Organization to use all or part of the investment return on these net assets for specified or unspecified purposes.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions that are not fulfilled in the accounting period. Expenses are reported as decreases in unrestricted net assets. Gains and losses on assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations or by law. If a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the support as unrestricted. Otherwise, expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated period has elapsed) are reported as net assets released from restrictions.

Use of estimates - The preparation of financial statements in conformity with the cash basis of accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Expense allocation - The costs of providing various programs have been summarized on functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services based on management estimates.

## 4. Endowment Fund

The Junior League of Wilkes-Barre Endowment Fund was created to support The Junior League of Wilkes-Barre, Inc. The investments in the Junior League of Wilkes-Barre Endowment Fund are held by The Luzerne Foundation. The Luzerne Foundation has permanent ownership of the principal portion of the Junior League of Wilkes-Barre Endowment Fund and in the event of dissolution of the Organization The Luzerne Foundation will control the distribution of the funds. The income from the Junior League of Wilkes-Barre Endowment Fund is to be used to support The Junior League of Wilkes-Barre, Inc.'s general activities. The Junior League of Wilkes-Barre Endowment Fund is recorded at fair value.

The composition of endowment net assets for this fund and the changes in endowment net assets as of June 30, 2014 and 2013 are as follows:

| | Unrestricted | | Permanently | |
|---|---|---|---|---|
| | Undesignated | Designated | Restricted | Total |
| Endowment net assets, June 30, 2012 | $ 6,308 | $ 3,355 | $ 18,907 | $ 28,570 |
| Contributions | | | | |
| Investment income | 4,358 | | | 4,358 |
| Endowment net assets, June 30, 2013 | 10,666 | 3,355 | 18,907 | 32,928 |
| Contributions | | | | |
| Investment income | 5,965 | | | 5,965 |
| Endowment net assets, June 30, 2014 | $ 16,631 | $ 3,355 | $ 18,907 | $ 38,893 |

5. Investment Loss

The following summarizes the unrestricted investment return in the statements of activities for the years ended June 30, 2014 and 2013:

| | 2014 | 2013 |
|---|---|---|
| Interest | $ 28 | $ 35 |
| Net gains | 5,965 | 4,358 |
| | $ 5,993 | $ 4,393 |