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# 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)

OMB No 1545-1150

2013

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

► 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](http://www.irs.gov/form990).

A For the 2013 calendar year, or tax year beginning 09/01/13, and ending 08/31/14

B Check if applicable

 Address change Name change Initial return Terminated Amended return Application pending

C Name of organization

SHIELDS PTO ASSOCIATION

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

910 SHIELDS AVENUE

D Employer identification number

51-0393130

City or town, state or province, country, and ZIP or foreign postal code

LEWES DE 19958

E Telephone number

302-245-4238

F Group Exemption

Number ►

G Accounting Method  Cash  Accrual Other (specify) ►

I Website: ► N/A

H Check ►  if the organization is not

required to attach Schedule B

(Form 990, 990-EZ, or 990-PF)

J Tax-exempt status (check only one) —  501(c)(3)  501(c)( ) (insert no)  4947(a)(1) or  527K Form of organization:  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 ► \$ 91,454

## 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 

1 Contributions, gifts, grants, and similar amounts received	1	9,451
2 Program service revenue including government fees and contracts	2	2,856
3 Membership dues and assessments	3	
4 Investment income	4	
5a Gross amount from sale of assets other than inventory	5a	
b Less cost or other basis and sales expenses	5b	
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6 Gaming and fundraising events	6d	21,051
a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	52,619
c Less direct expenses from gaming and fundraising events	6c	31,568
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		
7a Gross sales of inventory, less returns and allowances	7a	26,528
b Less cost of goods sold	7b	26,474
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	54
8 Other revenue (describe in Schedule O)	8	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	33,412
10 Grants and similar amounts paid (list in Schedule O)	10	
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	450
14 Occupancy, rent, utilities, and maintenance	14	
15 Printing, publications, postage, and shipping	15	
16 Other expenses (describe in Schedule O)	16	32,809
17 Total expenses. Add lines 10 through 16	17	33,259
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	153
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	36,170
20 Other changes in net assets or fund balances (explain in Schedule O)	20	
21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	36,323

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2013)

**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	36,170	22 36,323
23 Land and buildings	0	23
24 Other assets (describe in Schedule O)	0	24
25 Total assets	36,170	25 36,323
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)	36,170	27 36,323

**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.**

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#### 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 )

28	TO PROVIDE TEACHER AND INSTRUCTIONAL SUPPORT BY PURCHASING STUDY AIDS SUCH AS SCHOLASTIC MAGAZINES AND WEEKLY READERS, PROVIDE PLAYGROUND EQUIPMENT FOR STUDENTS, AND GRANT FUNDS FOR TEACHERS.	<input type="checkbox"/>	28a	16,871
	(Grants \$ ) If this amount includes foreign grants, check here	<input type="checkbox"/>		
29	TO PROVIDE STUDENT ACTIVITIES AND PROGRAMS BY FUNDING ASSEMBLY'S, FAMILY EVENTS, AND FIELD TRIPS.	<input type="checkbox"/>	29a	7,105
	(Grants \$ ) If this amount includes foreign grants, check here	<input type="checkbox"/>		
30	TO ASSIST WITH COST RELATING TO UPGRADING & EXPANDING COMPUTER TECHNOLOGY.	<input type="checkbox"/>		
	(Grants \$ ) If this amount includes foreign grants, check here	<input type="checkbox"/>	30a	8,711
31	Other program services (describe in Schedule O)	<input type="checkbox"/>		
	(Grants \$ ) If this amount includes foreign grants, check here	<input type="checkbox"/>	31a	
32	Total program service expenses (add lines 28a through 31a)	<input type="checkbox"/>	32	32,687

**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

**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 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

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 37a

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

39 Section 501(c)(7) organizations Enter 39a

a Initiation fees and capital contributions included on line 9 39b

b Gross receipts, included on line 9, for public use of club facilities 40b  X

40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► \_\_\_\_\_, section 4912 ► \_\_\_\_\_, section 4955 ► \_\_\_\_\_ 40c

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 40d

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 40e  X

d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization 40f

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 40g

41 List the states with which a copy of this return is filed ► None

42a The organization's books are in care of ► JENNIFER COSTELLO  
910 SHIELDS AVE

Telephone no ► 302-245-4238

Located at ► LEWES

DE ZIP + 4 ► 19958

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)? 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 the U.S.? 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 43

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

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	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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**Part VI Section 501(c)(3) organizations only**

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

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

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

47	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
48	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
49a	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
49b	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

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

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 ► \_\_\_\_\_

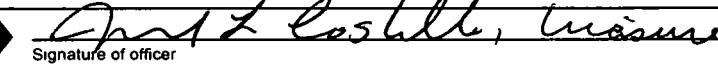
51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

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 ►  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 JENNIFER COSTELLO	Date 12-4-14 TREASURER
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name Douglas C. Marshall, CPA	Preparer's signature Douglas C. Marshall, CPA	Date 11/24/14	Check <input type="checkbox"/> if self-employed	PTIN P00041167
	Firm's name ► Marshall, Wagner & ASSOC, P.A.		Firm's EIN ►	52-2008870	
	Firm's address ► 19643 Blue Bird Ln Unit 2 Rehoboth Beach, DE 19971		Phone no	302-227-2537	

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

►  Yes  No

**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](http://www.irs.gov/form990).

OMB No 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

**SHIELDS PTO ASSOCIATION**

Employer identification number  
**51-0393130**

**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?

(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?  
 (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?

	Yes	No
11g(i)		
11g(ii)		
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 (II) organized in the U.S.?		(VII) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2013

**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) ►

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

	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1						
2						
3						
4						
5						
6						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►

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 ►

	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7						
8						
9						
10						
11						
12						
13						

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

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) 14 %

15 Public support percentage from 2012 Schedule A, Part II, line 14 15 %

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 ►

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")		263	9,505	7,461	9,451	26,680
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		44,291		3,280	2,856	50,427
3 Gross receipts from activities that are not an unrelated trade or business under section 513		33,316	79,768	99,440	79,147	291,671
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	93,812	83,376				177,188
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total. Add lines 1 through 5</b>	<b>93,812</b>	<b>161,246</b>	<b>89,273</b>	<b>110,181</b>	<b>91,454</b>	<b>545,966</b>
<b>7a 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>						
<b>c Add lines 7a and 7b</b>						
<b>8 Public support (Subtract line 7c from line 6.)</b>						<b>545,966</b>

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9 Amounts from line 6</b>	<b>93,812</b>	<b>161,246</b>	<b>89,273</b>	<b>110,181</b>	<b>91,454</b>	<b>545,966</b>
<b>10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources</b>						
<b>b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975</b>						
<b>c Add lines 10a and 10b</b>						
<b>11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on</b>						
<b>12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)</b>						
<b>13 Total support. (Add lines 9, 10c, 11, and 12 )</b>	<b>93,812</b>	<b>161,246</b>	<b>89,273</b>	<b>110,181</b>	<b>91,454</b>	<b>545,966</b>
<b>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</b>						

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

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	100.00 %

**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	%
<b>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>		
<b>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</b>		
<b>20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions</b>		

**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 G**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

OMB No 1545-0047

**2013**

Open to Public  
Inspection

► Attach to Form 990 or Form 990-EZ.  
► Information about Schedule G (Form 990 or 990-EZ) and its Instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

**SHIELDS PTO ASSOCIATION**

Employer identification number  
**51-0393130**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17  
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> In-person solicitations	

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

Yes  No

(I) Name and address of individual or entity (fundraiser)	(II) Activity	(III) Did fundraiser have custody or control of contributions?	(IV) Gross receipts from activity	(V) Amount paid to (or retained by) fundraiser listed in col (I)	(VI) Amount paid to (or retained by) organization
1		Yes	No		
2					
3					
4					
5					
6					
7					
8					
9					
10					
Total					

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**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 <u>FALL FUNDRAISER</u> (event type)	(b) Event #2 <u>FUNLAND NIGHT</u> (event type)	(c) Other events <u>1</u> (total number)	(d) Total events (add col (a) through col (c))
Revenue				
1 Gross receipts	42,170	5,422	5,027	52,619
2 Less Contributions				
3 Gross income (line 1 minus line 2)	42,170	5,422	5,027	52,619
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	21,948	4,480	5,140	31,568
10 Direct expense summary Add lines 4 through 9 in column (d)				► 31,568
11 Net income summary Subtract line 10 from line 3, column (d)				► 21,051

**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))
Revenue				
1 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d)				►
8 Net gaming income summary Subtract line 7 from line 1, column (d)				►

9 Enter the state(s) in which the organization operates gaming activities

a Is the organization licensed to operate gaming activities in each of these states?  
b If "No," explain:

Yes  No

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," explain

Yes  No

11 Does the organization operate gaming activities with nonmembers?  Yes  No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No

13 Indicate the percentage of gaming activity operated in

13a	%
13b	%

a The organization's facility

b An outside facility

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ►

Address ►

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$

c If "Yes," enter name and address of the third party

Name ►

Address ►

## 16 Gaming manager information

Name ►

Gaming manager compensation ► \$

Description of services provided ►

Director/officer  Employee  Independent contractor

## 17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide 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.

OMB No 1545-0047

**2013****Open to Public  
Inspection**

► 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](http://www.irs.gov/form990).

Name of the organization

Employer identification number

SHIELDS PTO ASSOCIATION

51-0393130

Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
<b>Expenses</b>	
INSURANCE	\$ 122
EVENTS	\$ 6,593
SUPPORT - TEACHER GRANTS	\$ 15,062
COMPUTER TECHNOLOGY	\$ 2,500
BOX TOP COSTS	\$ 80
APPRECIATION WEEK	\$ 1,729
LAMINATOR MAINTENANCE	\$ 465
SUPPORT - SCHOOL EQUIP.	\$ 5,746
SUPPORT - FIELD DAY	\$ 512
Total	\$ 32,809

Form 990-EZ, Part III - Primary Exempt Purpose

TO PROVIDE TEACHER AND INSTRUCTIONAL SUPPORT BY PURCHASING STUDY AIDS SUCH  
AS SCHOLASTIC MAGAZINES AND WEEKLY READERS, PROVIDE PLAYGROUND EQUIPMENT  
FOR STUDENTS, AND GRANT FUNDS FOR TEACHERS.