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STATUTE CLEARED - JUL 12 2010

Form **990**

# Return of Organization Exempt From Income Tax

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

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

0307  
OMB No. 1545-0047  
**2002**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

A For the 2002 calendar year, or tax year period beginning **AUG 1, 2002** and ending **JUL 31, 2003**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>ELM GROVE JUNIOR GUILD</b> Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>P.O. BOX 343</b> City or town, state or country, and ZIP + 4 <b>ELM GROVE, WI 53122</b>	<b>D</b> Employer identification number <b>23-7193270</b>
		<b>E</b> Telephone number <b>414-899-5744</b>
		<b>F</b> Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____
		<b>Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).</b>

G Web site: **N/A**

J Organization type (check only one) ☒ 501(c)(3) (insert no. ☐ 4947(a)(1) or ☐ 527

K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

H and I are not applicable to section 527 organizations.  
H(a) Is this a group return for affiliates? ☐ Yes ☒ No  
H(b) If "Yes," enter number of affiliates \_\_\_\_\_  
H(c) Are all affiliates included? **N/A** ☐ Yes ☐ No  
(If "No," attach a list.)  
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No  
I Enter 4-digit LGEN \_\_\_\_\_  
M Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **46,427.**

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received:				
	a Direct public support	1a			
	b Indirect public support	1b			
	c Government contributions (grants)	1c			
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d			<b>0.</b>
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2			<b>4,140.</b>
	3 Membership dues and assessments	3			<b>3,100.</b>
	4 Interest on savings and temporary cash investments	4			<b>211.</b>
	5 Dividends and interest from securities	5			
	6a Gross rents	6a			
6b Less: rental expenses	6b				
6c Net rental income or (loss) (subtract line 6b from line 6a)	6c				
7 Other investment income (describe _____)	7				
<b>Revenue</b>	8a Gross amount from sale of assets other than inventory	(A) Securities	(B) Other		
	b Less: cost or other basis and sales expenses	8a			
	c Gain or (loss) (attach schedule)	8b			
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8c			
	8d				
	9 Special events and activities (attach schedule)				
	a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a			
	b Less: direct expenses other than fundraising expenses	9b			
	c Net income or (loss) from special events (subtract line 9b from line 9a)	9c			<b>23,154.</b>
	10a Gross sales of inventory, less returns and allowances	10a			
10b Less: cost of goods sold	10b				
10c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c				
11 Other revenue (from Part VII, line 103)	11				
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12			<b>30,605.</b>	
<b>Expenses</b>	13 Program services (from line 44, column (B))	13		<b>27,288.</b>	
	14 Management and general (from line 44, column (C))	14		<b>2,947.</b>	
	15 Fundraising (from line 44, column (D))	15			
	16 Payments to affiliates (attach schedule)	16			
17 Total expenses (add lines 13 and 14, column (A))	17			<b>30,235.</b>	
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18			<b>370.</b>	
<b>Net Assets</b>	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		<b>35,065.</b>	
	20 Other changes in net assets or fund balances (attach explanation)	20		<b>0.</b>	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21			<b>35,435.</b>

202

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule) cash \$ 20,263. noncash \$	22 20,263.	20,263.	STATEMENT 3	
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc.	25 0.	0.	0.	0.
26 Other salaries and wages	26			
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29			
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33 6,643.	6,332.	311.	
34 Telephone	34			
35 Postage and shipping	35 445.	86.	359.	
36 Occupancy	36			
37 Equipment rental and maintenance	37			
38 Printing and publications	38 1,358.	607.	751.	
39 Travel	39			
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc. (attach schedule)	42			
43 Other expenses not covered above (itemize):				
a DUES & LICENSES	43a 25.		25.	
b OFFICE EXPENSES	43b 58.		58.	
c GROUP INSURANCE	43c 593.		593.	
d SAFETY VILLAGE	43d			
e INSTRUCTION	43e 850.		850.	
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 30,235.	27,288.	2,947.	0.

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_.

**Part III Statement of Program Service Accomplishments**What is the organization's primary exempt purpose? **SEE STATEMENT 2**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
 (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a THE GUILD PROVIDES GRANTS TO NON-PROFIT ORGANIZATIONS THAT SERVE THE COMMUNITY OF ELM GROVE	(Grants and allocations \$ )	27,288.
b	(Grants and allocations \$ )	
c	(Grants and allocations \$ )	
d	(Grants and allocations \$ )	
e Other program services (attach schedule)	(Grants and allocations \$ )	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)		27,288.

**Part IV Balance Sheets**

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing	1,519.	45	728.
	46 Savings and temporary cash investments	33,546.	46	34,707.
	47 a Accounts receivable	47a		
	b Less: allowance for doubtful accounts	47b	47c	
	48 a Pledges receivable	48a		
	b Less: allowance for doubtful accounts	48b	48c	
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less: allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55 a Investments - land, buildings, and equipment: basis	55a		
	b Less: accumulated depreciation	55b	55c	
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	57a			
b Less: accumulated depreciation	57b	57c		
58 Other assets (describe <input type="checkbox"/> )		58		
59 <b>Total assets</b> (add lines 45 through 58) (must equal line 74)	35,065.	59	35,435.	
<b>Liabilities</b>	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe <input type="checkbox"/> )		65	
66 <b>Total liabilities</b> (add lines 60 through 65)	0.	66	0.	
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds	0.	70	0.
	71 Paid-in or capital surplus, or land, building, and equipment fund	0.	71	0.
	72 Retained earnings, endowment, accumulated income, or other funds	35,065.	72	35,435.
	73 <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	35,065.	73	35,435.
74 <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	35,065.	74	35,435.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return**

a	Total revenue, gains, and other support per audited financial statements	a	N/A
b	Amounts included on line a but not on line 12, Form 990:	b	
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify): \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 12, Form 990 but not on line a:	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	

**Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return**

a	Total expenses and losses per audited financial statements	a	N/A
b	Amounts included on line a but not on line 17, Form 990:	b	
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify): \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	
d	Amounts included on line 17, Form 990 but not on line a:	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify): \$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
KATHRYN VANDER WOUDE P.O. BOX 343 ELM GROVE, WI 53122	PRESIDENT 5	0.	0.	0.
LISA BRO P.O. BOX 343 ELM GROVE, WI 53122	VICE PRESIDENT 1	0.	0.	0.
SYLVIA BARTMAN P.O. BOX 343 ELM GROVE, WI 53122	VICE PRESIDENT 1	0.	0.	0.
KRISTIN WESTRICK P.O. BOX 343 ELM GROVE, WI 53122	SECRETARY 1	0.	0.	0.
CYNTHIA MARTYNIK P.O. BOX 343 ELM GROVE, WI 53122	TREASURER 1	0.	0.	0.
LORA OLENCEK P.O. BOX 343 ELM GROVE, WI 53122	FINANCE CHAIR 1	0.	0.	0.

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule. ☐ Yes ☒ No

Form 990 (2002)

**Part VI Other Information**

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77	X
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on Form 990-T for this year? N/A	78b	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b If "Yes," enter the name of the organization and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81 a Enter direct or indirect political expenditures. See line 81 instructions 81a 0.		
b Did the organization file Form 1120-POL for this year?	81b	X
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) 82b N/A		
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? N/A	84b	
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? N/A	85a	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? N/A	85b	
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c Dues, assessments, and similar amounts from members 85c N/A		
d Section 162(e) lobbying and political expenditures 85d N/A		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e N/A		
f Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f N/A		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? N/A	85g	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? N/A	85h	
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12 86a N/A		
b Gross receipts, included on line 12, for public use of club facilities 86b N/A		
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders 87a N/A		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b N/A		
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a 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 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 become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization 0.		
90 a List the states with which a copy of this return is filed WISCONSIN 90b 0		
b Number of employees employed in the pay period that includes March 12, 2002		
91 The books are in care of ELLEN LAUBUSCH Telephone no. 414-899-5744		

Located at P.O. BOX 343, ELM GROVE, WI

ZIP + 4 53122

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041- Check here and enter the amount of tax-exempt interest received or accrued during the tax year

92

N/A

**Part VII Analysis of Income-Producing Activities** (See page 31 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a SAFETY VILLAGE					4,140.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					3,100.
95 Interest on savings and temporary cash investments			14	211.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					23,154.
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0.		211.	30,394.
105 Total (add line 104, columns (B), (D), and (E))					30,605.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 32 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93A	PROGRAM SERVICE FEES ARE USED TO OFFSET COSTS OF THE PROGRAM.
94	MEMBERSHIP DUES PROVIDES FUNDS FOR MEMBER ACTIVITIES.
101	EVENT REVENUE PROVIDES GRANT FUNDS FOR THE GUILD

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 33 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
	Signature of officer <i>Ellen Laubusch</i>	Date 7/6/10
Paid Preparer's Use Only	Type or print name and title Ellen Laubusch Treasurer Elm Grove Junior Guild	
	Preparer's signature <i>Don R. Shuck</i>	Date 7/2/10
223161 01-22-03	Firm's name (or yours if self-employed), address, and ZIP + 4 KOMISAR BRADY & CO., LLP 633 W. WISCONSIN AVE., SUITE 900 MILWAUKEE, WI 53203-1907	Check if self-employed <input type="checkbox"/>
	EIN Phone no. (414) 271-3966	Preparer's SSN or PTIN

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

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information—(See separate instructions.)**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No 1545-0047

**2002**

Name of the organization <b>ELM GROVE JUNIOR GUILD</b>	Employer identification number <b>23 7193270</b>
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**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	0			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services	0	



**Part III** Statements About Activities (See page 2 of the instructions.)

Yes No

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities: \$ \_\_\_\_\_ \$ \_\_\_\_\_ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.

- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d X

e Transfer of any part of its income or assets?

2e X

- 3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below.)

3 X

- 4 Do you have a section 403(b) annuity plan for your employees?

4 X

Note: Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☒ 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 charitable, etc., 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). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting.  
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received	2,870.	3,540.	3,102.	2,645.	12,157.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	495.	2,755.	1,855.	2,735.	7,840.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	350.	458.	557.	385.	1,750.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	3,715.	6,753.	5,514.	5,765.	21,747.
24 Line 23 minus line 17	3,220.	3,998.	3,659.	3,030.	13,907.
25 Enter 1% of line 23	37.	68.	55.	58.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the sum of all these excess amounts					26b N/A
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c N/A
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____					26d N/A
e Public support (line 26c minus line 26d total)					26e N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f N/A %
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: (2001) 0. (2000) 0. (1999) 0. (1998) 0.					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: (2001) 0. (2000) 0. (1999) 0. (1998) 0.					
c Add: Amounts from column (e) for lines: 15 _____ 16 12,157. 17 7,840. 20 _____ 21 _____					27c 19,997.
d Add: Line 27a total 0. and line 27b total 0.					27d 0.
e Public support (line 27c total minus line 27d total)					27e 19,997.
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f 21,747.
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g 91.9529%
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h 8.0471%
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					NONE

**Part V Private School Questionnaire** (See page 7 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?

Yes No

30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?

31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?

If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)

32 Does the organization maintain the following:

- a Records indicating the racial composition of the student body, faculty, and administrative staff?
- b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)

33 Does the organization discriminate by race in any way with respect to:

- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)

34 a Does the organization receive any financial aid or assistance from a governmental agency?

b Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either 34a or b, please explain using an attached statement.

35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation

Schedule A (Form 990 or 990-EZ) 2002

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ☐ a ☐ if the organization belongs to an affiliated group.Check ☐ b ☐ if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
	N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table -		
If the amount on line 40 is -		
Not over \$500,000	20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h.)			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

**Exempt Organizations** (See page 12 of the instructions.)

**a Transfers from the reporting organization to a noncharitable exempt organization of:**

	Yes	No
51a(i)		X

a(i)	X
a(ii)	X


b(i)	X
------	---

b(ii)		X
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b(iii)		X
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b(iv)		X
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$b(v)$		$X$
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b(vi)		X
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C		X
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**d** If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

N/A

52 a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

N/A

223151  
01-22-03

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FORM 990 SPECIAL EVENTS AND ACTIVITIES STATEMENT 1

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DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT. INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
ANNUAL AUCTION	38,976.		38,976.	15,822.	23,154.
TO FM 990, PART I, LINE 9	38,976.		38,976.	15,822.	23,154.

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FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 2  
PART III

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EXPLANATION

THE ELM GROVE JUNIOR GUILD IS A COMMUNITY OF WOMEN COMMITTED TO THE EDUCATION, WELLNESS AND PROTECTION OF WOMEN AND CHILDREN.

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FORM 990 CASH GRANTS AND ALLOCATIONS STATEMENT 3

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CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
CHARITABLE	SEE ATTACHED		NONE	20,263.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				20,263.

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## **BY-LAWS**

### **Article 1 - Membership**

Section 1. Membership in this corporation shall consist of active and associate members who reside in Elm Grove. A member who has moved out of the boundaries of Elm Grove will be allowed to retain her active or associate status as long as she remains in good standing. While she cannot be president, she is entitled to all remaining privileges, including holding other office positions.

Section 2. An active member is required to attend the majority of the general meetings. She shall fulfill adequate membership and committee requirements as determined and reviewed by the Executive Committee. If she does not fulfill these requirements, she shall be notified by the Membership Chair that her membership may be forfeited.

Section 3. An active member for at least a five-year period who wishes to maintain some active participation without active requirements may become an associate member. An active member for at least a three-year period, who for whatever reason is unable to fulfill membership requirements, may also become an associate member. She will be required to serve on an auction committee for the remainder of the time she would need to total five years (total of 5 years of auction service). Associate members may not vote or hold office. An associate member desiring to regain active membership status shall notify the Membership Chair in writing and her application shall be given a priority position on the general waiting list. She may change her status again from active back to associate at any time. An associate member may remain in such membership status for an unlimited period of years.

Section 4. Names of prospective members should be submitted to the Membership Chair. She will give the prospective member a membership application as well as a document outlining membership requirements.

Section 5. Upon receipt of applications, the Membership Chair will date the applications and submit them in chronological order for admission. New members admitted from July

1 through December 31 will be given a standing committee assignment as well as an auction assignment. New members admitted after January 1 will only be given a standing committee assignment. They will not be given an auction assignment and will not be required to purchase a ticket for the auction or donate to the auction. Any exceptions are at the discretion of the president.

Section 6. Any member desiring to change her membership status for the coming year must submit a written notification to the Membership Chair by close of the June Meeting.

## **Article II - Officers**

Section 1. The officers of the corporation shall perform the duties prescribed of their office in the parliamentary authority adopted by this organization.

Section 2. The term of the office shall be one year or until successors are elected and qualified, but no officer shall hold the same office for more than two terms consecutively.

Section 3. Newly elected officers shall be installed at the annual meeting. The newly elected President shall announce the Board at that time for the ensuing corporate year.

Section 4. If a vacancy occurs among elected officers, the President with the Executive Committee shall have the authority to fill the vacancy until the next regular election. She shall declare any office or chair vacant if the officer or chair absents herself from three successive general meetings without good cause, and fill the office by appointment.

## **Article III - Meetings**

Section 1. The corporation shall meet on the first Tuesday evening of the designated month.

Section 2. The meetings shall be held in the homes of various members as previously selected by the Program Chair.

## **Article IV - Dues**

Section 1. Annual dues of active members shall be \$40.00.

Section 2. Annual dues of associate members shall be \$30.00.

Section 3. Dues shall be payable July 1 each year.

Section 4. If a member moves out of Elm Grove before October 1, dues will be refunded in full upon application to the Treasurer before that date.

## **Article V -- Executive Committee**

Section 1. The Executive Committee shall consist of the officers and the immediate past president as a nonvoting advisor.



Section 2. The Executive Committee shall exercise general supervision of the business of the corporation between regular meetings and shall approve the budget before it is submitted to the general membership.

Section 3. The Executive Committee shall determine the general policies of the corporation.

Section 4. Any expenditure of unbudgeted funds requires the signature of the President and the Treasurer to be binding.

#### **Article VI - Board**

Section 1. The Board shall consist of the Executive Committee and the Chairs of the Standing Committees.

Section 2. Meeting of the Board shall be held at the discretion of the President and /or Executive Committee.

Section 3. The Board shall approve activities, policies, and programs before they are submitted to the general membership.

#### **Article VII - Standing Committees**

Section 1. The President, with the approval of the Executive Committee, shall establish or abolish Standing Committees and/or ad hoc committees as needed in order to carry out the directives of the Executive Board.

Section 2. The President shall appoint chairs of Standing Committees. All committees shall be under the direction of the President. Committee members shall be under the direction of the committee chair.

Section 3. Each chair shall keep a record of work accomplished and a detailed expense report during the corporate year and shall file a report in duplicate at the June meeting.

Section 4. Responsibilities of committee chairs include administration of the committee's budget. An anticipated expenditure greater than \$25.00 over budget requires prior approval of the Executive Committee.

#### **Article VIII - Quorum**

Section 1. Fifty percent of the membership shall constitute a quorum of the corporation for the transaction of business.

#### **Article IX - Parliamentary Authority**

Section 1. All meetings of this corporation shall be governed by parliamentary law as set

forth in Robert's Rules of Order Revised.

### **Article X – Amendments**

Section1. These By-laws may be amended at any regular meeting of the corporation by the affirmative vote of the majority of those present, provided that notice of the proposed amendment was submitted at a previous regular or annual meeting.

## Elm Grove Junior Guild

For the fiscal year ended 7/31/03

### Line 14: Grants and Allocations

Association for the Rights of Citizens with Handicaps	\$	1600.00
Children's Community Center		450.00
Elmbrook Education Foundation		1500.00
Elmbrook Senior Taxi		500.00
Elm Grove Public Library		500.00
Friends of the Elm Grove Library		600.00
Hebron House of Hospitality		2,500.00
Hope Network		500.00
Parents Place		500.00
St. Catherine's Residence		500.00
Scholarship-Caroline Park		1000.00
Sharon Lynne Wilson Center for the Arts		500.00
Top Soccer		250.00
Village of Elm Grove		6,650.00
WCTC Foundation, Inc.		1500.00
The Womens Center		1000.00
Community Service Project supplies		<u>212.56</u>

Total	\$	<u>20,262.56</u>
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