



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



# Short Form Return of Organization Exempt From Income Tax

OMB No. 1545-1150

2009

Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

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

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form

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

<b>A</b> For the 2009 calendar year, or tax year beginning		, 2009, and ending	, 20
<b>B</b> Check if applicable		<b>C</b> Name of organization	
<input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		Ludington Area Jaycees	
		Number and street (or P.O. box, if mail is not delivered to street address)	Room/suite
		900 W. Ludington Ave - P.O. Box 411	
		City or town, state or country, and ZIP + 4	
		Ludington, MI 49431	
		<b>D</b> Employer identification number	
		38-6094485	
		<b>E</b> Telephone number	
		231-843-9197	
		<b>F</b> Group Exemption Number ►	
		<b>G</b> Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►	

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**H** Check ►  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) —  501(c) ( 6 ) ► (insert no.)  4947(a)(1) or  527

**K** Check ►  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 48,937

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

<b>Revenue</b>	1 Contributions, gifts, grants, and similar amounts received . . . . .	1 18,980
	2 Program service revenue including government fees and contracts . . . . .	2 4,180
	3 Membership dues and assessments . . . . .	3 1,250
	4 Investment income . . . . .	4 37
	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 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ► <input type="checkbox"/>	
	a Gross revenue (not including \$ _____ of contributions reported on line 1) . . . . .	6a 22,655
	b Less: direct expenses other than fundraising expenses . . . . .	6b 6,678
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a) . . . . .	6c 15,977
	7a Gross sales of inventory, less returns and allowances . . . . .	7a 1,835
	b Less: cost of goods sold . . . . .	7b 1,893
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c -58
	8 Other revenue (describe ► )	8
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ►	9 40,366
<b>Expenses</b>	10 Grants and similar amounts paid (attach schedule) . . . . .	10
	11 Benefits paid to or for members . . . . .	11
	12 Salaries, other compensation, and employee benefits . . . . .	12 12,384
	13 Professional fees and other payments to independent contractors . . . . .	13
	14 Occupancy, rent, utilities, and maintenance . . . . .	14
	15 Printing, publications, postage, and shipping . . . . .	15 86
	16 Other expenses (describe ► See Statement 1) . . . . .	16 28,893
	17 Total expenses. Add lines 10 through 16 ►	17 41,363
<b>Net Assets</b>	18 Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18 -997
	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 11,988
	20 Other changes in net assets or fund balances (attach explanation) . . . . .	20
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21 10,991

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)		<b>(A)</b> Beginning of year	<b>(B)</b> End of year
22 Cash, savings, and investments . . . . .		12,247	22 8,651
23 Land and buildings . . . . .		23	
24 Other assets (describe ► See Statement 2) . . . . .		33	24 2,710
25 Total assets . . . . .		12,280	25 11,361
26 Total liabilities (describe ► See Statement 3) . . . . .		292	26 370
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . .		11,988	27 10,991

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

What is the organization's primary exempt purpose? **See Statement 4**

Describe what was achieved in carrying out the organization's exempt purposes. 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  
1(c)(3) and 501(c)(4)  
organizations and section  
47(a)(1) trusts; optional  
for others.)

**28 Thanksgiving Baskets - This program is to provide poor families in the Ludington Area with all the fixings for a traditional Thanksgiving dinner.**

**(Grants \$** ) If this amount includes foreign grants, check here  ►

28a

**29** **Bingo** - This Program provides monthly Bingo activities for seniors in a Ludington area nursing home.

→ If this amount includes foreign grants, check here

29a

275

30 Easter Egg Hunt - This program helps provide a fun, safe and family friendly outing for families in the Ludington Area.

(Grants \$ ) If this amount includes foreign grants, check here . . . ►

30a 76

**31 Other program services (attach schedule)**

(Grants \$ ) If this amount includes foreign grants, check here

31a 19,637

**32 Total program service expenses (add lines 28a through 31a) .**

32 20,051

**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 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
Lexi Alvesteffer	Chairman of the Board 1.00	0	0	0
P.O. Box 411 - Ludington, MI 49431				
Jessica Karboske	Membership VP 1.00	0	0	0
P.O. Box 411 - Ludington, MI 49431				
Kim Johnson	Treasurer 2.00	0	0	0
P.O. Box 411 - Ludington, MI 49431				
Stephanie Overholt	Community VP 1.00	0	0	0
P.O. Box 411 - Ludington, MI 49431				
Melissa McGuire	President 5.00	0	0	0
P.O. Box 411 - Ludington, MI 49431				

## Part V Other Information (Note the statement requirements in the instructions for Part V.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	✓
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.	35a	✓
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35b	
b If "Yes," has it filed a tax return on Form 990-T for this year?	36	
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	37a	0
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a	37b	✓
b Did the organization file Form 1120-POL for this year?	38a	
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 period covered by this return?	38b	N/A
b If "Yes," complete Schedule L, Part II and enter the total amount involved	39a	N/A
39 Section 501(c)(7) organizations. Enter:	39b	N/A
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:	40b	
section 4911 ► N/A ; section 4912 ► N/A ; section 4955 ► N/A		
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 is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
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	✓
41 List the states with which a copy of this return is filed. ► None		
42a The organization's books are in care of ► Kimberly Johnson	Telephone no. ► 231-843-9197	
Located at ► 900 W. Ludington Ave - P.O. Box 411 Ludington, MI	ZIP + 4 ► 49431	
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	✓
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.? If "Yes," enter the name of the foreign country: ►	42c	✓
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
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	✓
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ	45	✓

## Part VI

**Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .	46	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	47	
49a	Did the organization make any transfers to an exempt non-charitable related organization? . . . . .	48	
b	If "Yes," was the related organization a section 527 organization? . . . . .	49a	
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."	49b	

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."

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

<b>Sign Here</b>	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	 Date		
	 Type or print name and title			
<b>Paid Preparer's Use Only</b>	Preparer's signature  Firm's name (or yours if self-employed), address, and ZIP + 4	Date	Check if self- employed <input type="checkbox"/> EIN <input type="checkbox"/> Phone no. <input type="checkbox"/>	Preparer's identifying number (See instructions)

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

**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.  
► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

OMB No 1545-0047

2009

**Open To Public  
Inspection**

---

**Name of the organization**

## **Ludington Area Jaycees**

**Employer identification number**

38 | 6094485

**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  Mail solicitations      e  Solicitation of non-government grants  
b  Internet and email solicitations      f  Solicitation of government grants  
c  Phone solicitations      g  Special fundraising events  
d  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?  Yes  No

**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.

3 List all states in which the organization is registered or licensed to solicit funds 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 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1 <b>Mini Golf</b> (event type)	(b) Event #2 <b>Poker Run</b> (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts . . .	22,354	301		22,655
	2 Less: Charitable contributions . . .				
	3 Gross income (line 1 minus line 2) . . .	22,354	301		22,655
Direct Expenses	4 Cash prizes . . .				
	5 Noncash prizes . . .				
	6 Rent/facility costs . . .				
	7 Food and beverages . . .				
	8 Entertainment . . .				
	9 Other direct expenses . . .	6,246	432		6,678
	10 Direct expense summary. Add lines 4 through 9 in column (d) . . . . .				( 6,678 )
	11 Net income summary. Combine line 3, column (d), and line 10 . . . . .				15,947

**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. Combine line 1, column d, and line 7 . . . . .				

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
9a	

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

b If "Yes," explain:

\_\_\_\_\_

10a

11 Does the organization operate gaming activities with nonmembers? \_\_\_\_\_

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? \_\_\_\_\_

11

	Yes	No
13 Indicate the percentage of gaming activity operated in:	13a	%
a The organization's facility . . . . .	13b	%
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?	15a	
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 ► .....		
<input type="checkbox"/> Director/officer	<input type="checkbox"/> Employee	<input type="checkbox"/> Independent contractor
17 Mandatory distributions:	17a	
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		
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 ► \$ .....		

**2009****Federal Statements****Page 1****Ludington Area Jaycees****38-6094485****Statement 1****Form 990-EZ, Part I, Line 16****Other Expenses**

Bank Fees	\$ 15
Conferences, Conventions, and Meetings	4,132
Depreciation	318
Donations	171
Dues	2,071
Insurance	445
Licenses & Permits	25
Marketing	203
Membership Development	392
Miscellaneous	83
Office Supplies	123
P.O. Box Rent	44
Program Services	20,052
Storage Unit Rental	725
Website & Internet	94
Total	<u>\$ 28,893</u>

**Statement 2****Form 990-EZ, Part II, Line 24****Other Assets**

	<u>Beginning</u>	<u>Ending</u>
Machinery and Equipment	\$ 33	\$ 2,710
Total	<u>\$ 33</u>	<u>\$ 2,710</u>

**Statement 3****Form 990-EZ, Part II, Line 26****Total Liabilities**

	<u>Beginning</u>	<u>Ending</u>
Accounts Payable and Accrued Expenses	\$ 292	\$ 370
Total	<u>\$ 292</u>	<u>\$ 370</u>

**Statement 4****Form 990-EZ, Part III****Organization's Primary Exempt Purpose**

The Primary Exempt Purpose of the Ludington Area Jaycees is to provide quality Community Programs to the Ludington area and build leadership skills through community service.

**2009****Federal Statements****Page 2****Ludington Area Jaycees****38-6094485****Statement 5****Form 990-EZ, Part III, Line 31****Statement of Program Service Accomplishments**

<u>Description</u>	<u>Grants</u>	<u>Program Service Expenses</u>
Freedom Festival - This program helps provide an opportunity for the Ludington area community to celebrate our nation's birthday by providing a parade, and fireworks.		17,399
Includes Foreign Grants: No		
Parade of Cars - This Program helps provide family friendly community entertainment with a local showing of restored and refinished cars.		2,238
Includes Foreign Grants: No		
	Total	\$ - \$ 19,637.00