



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



Form **990-EZ**Department of the Treasury
Internal Revenue Service**Short Form**
Return of Organization Exempt From Income Tax

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

OMB No 1545-1150

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning**and ending****B** Check if applicable

- ☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

Please use IRS label or print or type See Specific Instructions

C Name of organization**A.L.M. CHARITIES, INC.**

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

920 10TH AVE NORTH, P.O. BOX 189

City or town, state or country, and ZIP + 4

ONALASKA, WI 54650**D Employer identification number****39-2031449****E Telephone number****608-783-6411****F Group Exemption**

Number ▶

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

G Accounting method. ☐ Cash ☒ Accrual
Other (specify) ▶

I Website: ▶ **N/A****J Tax-exempt status** (check only one) — ☒ 501(c) (3) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

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

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 ▶ \$ **320,459.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	268,034.
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	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 ☐		
	a	Gross revenue (not including \$ 268,034. of contributions reported on line 1)	6a	52,425.
b	Less direct expenses other than fundraising expenses	6b	47,922.	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	4,503.	
7a	Gross sales of inventory, less returns and allowances	7a		
b	Less cost of goods sold	7b		
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶)	8		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	272,537.	
Expenses	10	Grants and similar amounts paid (attach schedule) STMT 2	10	167,163.
	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	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe ▶ ADMINISTRATIVE COSTS)	16	9,239.
	17	Total expenses. Add lines 10 through 16	17	176,402.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	96,135.
	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	14,331.
	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	110,466.

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.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	8,329.	94,432.
23 Land and buildings		
24 Other assets (describe ▶ SEE STATEMENT 1)	6,002.	16,034.
25 Total assets	14,331.	110,466.
26 Total liabilities (describe ▶)	0.	0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	14,331.	110,466.

932171
02-08-10

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2009)

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		X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		X
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		
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?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?	N/A	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Sch N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations Enter		
a Initiation fees and capital contributions included on line 9	39a	N/A
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911	0.	section 4912
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	40b	X
c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization		0.
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed	WI, MN	
42a The organization's books are in care of	MARVIN J. HOHL	
Located at	920 10TH AVENUE N, ONALASKA, WI	
Telephone no	608-783-6411	
ZIP + 4	54650	
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	X
If "Yes," enter the name of the foreign country.		
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?	42c	X
If "Yes," enter the name of the foreign country.		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here		
and enter the amount of tax-exempt interest received or accrued during the tax year	43	N/A
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ	44	X
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	X

Form 990-EZ (2009)

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
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 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"

	Yes	No
46		X
47		X
48		X
49a		X
49b		

(a) Name and address of each employee paid more than \$100,000	(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				

- 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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

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

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>Scott Mathy</i>	Date 7-13-10	
Paid Preparer's Use Only	SCOTT MATHY, PRESIDENT Type or print name and title		
	Preparer's signature <i>Scott Mathy</i>	Date 6/22/10	Check if self-employed ☐
	Firm's name (or yours if self-employed), address, and ZIP + 4 RSM MCGLADREY, INC. 801 NICOLLET MALL, SUITE 1100 MINNEAPOLIS, MN 55402		Preparer's identifying number (See instr.) P000 92679
			EIN <i>41-1944416</i> Phone no. 612-573-8750

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. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public
Inspection

Name of the organization

A.L.M. CHARITIES, INC.

Employer identification number

39-2031449

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (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?
- h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

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

Schedule A (Form 990 or 990-EZ) 2009

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	166,919.	109,187.	14,425.	207,077.	268,034.	765,642.
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	166,919.	109,187.	14,425.	207,077.	268,034.	765,642.
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)						151,761.
6 Public support. Subtract line 5 from line 4						613,881.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	166,919.	109,187.	14,425.	207,077.	268,034.	765,642.
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						765,642.
12 Gross receipts from related activities, etc. (see instructions)					12	441,801.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	80.18 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	72.43 %
16a 33 1/3% support test - 2009. 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 - 2008. 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 - 2009. 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 - 2008. 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)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Department of the Treasury
Internal Revenue Service

► **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.**

**Open To Public
Inspection**

Employer identification number
39-2031449

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.

- a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

- ☐ Yes ☐ No

- [illegible]

Total

- 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) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		GOLF CLASSIC	BIG DIG	1	
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	317,619.	0.	2,840.	320,459.
	2 Less: Charitable contributions	268,034.			268,034.
	3 Gross income (line 1 minus line 2)	49,585.		2,840.	52,425.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	3,406.			3,406.
	6 Rent/facility costs	5,543.			5,543.
	7 Food and beverages	16,423.			16,423.
	8 Entertainment				
	9 Other direct expenses	21,896.	654.		22,550.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(47,922)
	11 Net income summary. Combine line 3, column (d), and line 10				4,503.

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	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ 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					

	Yes	No
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. _____	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?	11	
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?	12	

13 Indicate the percentage of gaming activity operated in:**a** The organization's facility**b** An outside facility

13a	%
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 ► _____

_____☐ 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?**17a****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 ► \$ _____

FORM 990-EZ	OTHER ASSETS	STATEMENT	1
DESCRIPTION	BEG. OF YEAR	END OF YEAR	
CONTRIBUTIONS RECEIVABLE	6,002.	7,125.	
INVENTORY	0.	8,909.	
TOTAL TO FORM 990-EZ, LINE 24	6,002.	16,034.	

FORM 990-EZ	CASH GRANTS AND ALLOCATIONS	STATEMENT	2
CLASS OF ACTIVITY/GRANTEE'S NAME AND ADDRESS	GRANTEE'S RELATIONSHIP	AMOUNT	
COMMUNITY WELFARE LA CROSSE COMMUNITY FOUNDATION 300 SECOND STREET NO. STE 320 LA CROSSE , WI 54601	NONE	100,000.	
SOCIAL WELFARE FRANCISCAN SKEMP FOUNDATION, INC., AS A NAMED 3211 4TH STREET NE WASHINGTON, DC 20017	NONE	17,000.	
SOCIAL WELFARE NEW HORIZONS SHELTER & WOMEN'S CENTER, INC. PO BOX 2031 LA CROSSE, WI 54602	NONE	11,000.	
SOCIAL WELFARE BOYS & GIRLS CLUB OF SPARTA, INC. 1000 EAST MONTGOMERY SPARTA, WI 54656	NONE	11,000.	
SOCIAL WELFARE VITERBO UNIVERSITY, INC. 900 VITERBO DRIVE LA CROSSE, WI 54601	NONE	6,000.	
SOCIAL WELFARE GUNDEREN LUTHERAN FOUNDATION 1836 SOUTH AVENUE LA CROSSE, WI 54601	NONE	6,000.	

A.L.M. CHARITIES, INC.

39-2031449

SOCIAL WELFARE
OPERATION HOMEFRONT-WISCONSIN, INC.
PO BOX 1534
LA CROSSE, WI 54602

NONE

6,000.

TOTAL INCLUDED ON FORM 990-EZ, LINE 10

157,000.

FORM 990-EZ

INFORMATION REGARDING TRANSFERS
ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

STATEMENT 3

- A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS,
DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL
BENEFIT CONTRACT? [] YES [X] NO
- B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS,
DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? . . [] YES [X] NO

ALM CHARITIES, INC. (A.L.M.) WAS INCORPORATED ON JUNE 29, 2001 AS A WISCONSIN NONSTOCK NON-PROFIT CORPORATION. A.L.M. IS ORGANIZED AND OPERATED FOR THE PURPOSE OF RAISING FUNDS AND DISTRIBUTING SUCH FUNDS TO ORGANIZATIONS RECOGNIZED BY THE INTERNAL REVENUE SERVICE AS EXEMPT FROM FEDERAL INCOME TAXATION UNDER SECTION 501(C) (3) OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED (THE CODE), AND AS A NON-PROFIT FOUNDATION UNDER SECTION 509(A) OF THE CODE. A.L.M. DIRECTORS AND OFFICERS ARE ALL VOLUNTEERS WHO RECEIVE NO COMPENSATION FROM A.L.M., AND A.L.M. HAS NO EMPLOYEES OR FACILITIES. A.L.M. INTENDS TO RAISE FUNDS FOR QUALIFYING CHARITABLE ORGANIZATIONS CHOSEN BY A.L.M. IN ITS SOLE DISCRETION BY SOLICITING CHARITABLE CONTRIBUTIONS FROM CORPORATIONS AND INDIVIDUALS IN CONNECTION WITH THEIR SPONSORSHIP OF EVENTS PLANNED AND ORGANIZED BY A.L.M.

A.L.M. CHARITIES, INC. IS ORGANIZED AND OPERATES FOR THE PURPOSE OF RAISING FUNDS AND DISTRIBUTING SUCH FUNDS TO CHARITABLE ORGANIZATIONS.

Contents

Independent Auditor's Report	1
Financial Statements	
Statements of financial position	2
Statements of activities and changes in net assets	3
Statements of cash flows	4
Notes to financial statements	5 - 6

McGladrey & Pullen

Certified Public Accountants

Independent Auditor's Report

To the Board of Directors
A.L.M. Charities, Inc.

We have audited the accompanying statements of financial position of A.L.M. Charities, Inc. (the Organization) as of December 31, 2009 and 2008, and the related statements of activities and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of A L M. Charities, Inc. as of December 31, 2009 and 2008, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

McGladrey & Pullen, LLP

Minneapolis, Minnesota
June 25, 2010

A.L.M. Charities, Inc.

Statements of Financial Position
December 31, 2009 and 2008

	2009	2008
Assets		
Cash	\$ 94,432	\$ 8,329
Contributions receivable	7,125	6,002
Inventory	8,909	-
Total assets	\$ 110,466	\$ 14,331
Net Assets		
Unrestricted net assets	\$ 110,466	\$ 14,331
Total net assets	\$ 110,466	\$ 14,331

See Notes to Financial Statements.

A.L.M. Charities, Inc.

Statements of Activities and Changes in Net Assets
Years Ended December 31, 2009 and 2008

	2009	2008
Support and revenue:		
Special events	\$ 302,669	\$ 227,760
Contributions	17,790	56,525
Total support and revenue	320,459	284,285
Expenses:		
Charitable contributions	167,163	141,255
Fund-raising special events	47,922	152,954
Administrative	9,239	9,092
Total expenses	224,324	303,301
 Change in net assets	 96,135	 (19,016)
Net assets:		
Beginning of year	14,331	33,347
End of year	\$ 110,466	\$ 14,331

See Notes to Financial Statements.

A.L.M. Charities, Inc.

Statements of Cash Flows
Years Ended December 31, 2009 and 2008

	2009	2008
Cash Flows From Operating Activities		
Change in net assets	\$ 96,135	\$ (19,016)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Changes in assets and liabilities:		
Contributions receivable	(1,123)	2,973
Inventory	(8,909)	5,686
Net cash provided by (used in) operating activities	86,103	(10,357)
Cash		
Beginning of year	8,329	18,686
End of year	\$ 94,432	\$ 8,329

See Notes to Financial Statements

A.L.M. Charities, Inc.

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies

Nature of activities: A.L.M. Charities, Inc. (the Organization) is exempt from federal taxation under Section 501(a) of the Internal Revenue Code and applicable sections of the Wisconsin Statutes as a public charity described in Sections 501(c)(3) and 509(a)(1). The Organization was organized on June 29, 2001, operating exclusively for charitable, educational, scientific and literary purposes. The Organization may carry out its purpose directly or by making gifts, grants or other payments to other qualifying organizations.

Summary of significant accounting policies:

Cash: The Organization maintains funds in bank depository accounts, which, at times, may exceed insured limits. The Organization has not experienced any losses in these accounts.

Contributions and donations: The Organization receives contributions from corporations and individuals, primarily in the Sauk, La Crosse and Monroe county, Wisconsin, areas. The Organization records contributions at fair value when it has been determined that there is a legal right to the contribution and the amount is subject to reasonable estimation.

Revenues are recorded in the fiscal year in which the unconditional contributions are made. Contributions that are purpose or time restricted are recorded as temporarily restricted amounts and transferred to unrestricted balances as restrictions are met. However, donor-restricted contributions whose restrictions are met in the same reporting period in which the contributions are received are reported as unrestricted support. Conditional promises are recorded when the condition has been satisfied. Contributions receivable are due within one year.

Donated services are recorded when there is an objective basis to measure the value of such services and the service involves specialized skills that would be purchased, if not provided by donation. The services of volunteers have not been reflected in the statements as donated services, since there is no objective measurement basis and they do not meet criteria for recognition. Nevertheless, volunteers have given significant amounts of their time to the Organization. Donated goods are recognized at their estimated fair value at the time of donation. In-kind goods contributed of \$67,716 during the year ended December 31, 2008, are included in special event revenues and expenses. There were no in-kind goods contributed for the year ended December 31, 2009.

Inventory: Inventory is valued at the lower of cost or market and represents assets held for future special event auctions or raffles.

Special event revenues: The Organization records revenues when it has been determined that there is a legal right to the revenue and the amount is subject to reasonable estimation. Special event revenues include admission fees, auction and event proceeds, event sponsorships, and in-kind contributions.

Contribution expense: Contribution expense is recognized at the time the Organization has an obligation to transfer assets, which is generally when specific contributions have been approved by the Organization or when the recipient has been notified.

Allocation of functional expenses: Expenses are allocated between the program and supporting service (fund-raising special events and administrative) categories on a direct-cost basis.

Notes to Financial Statements

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Management estimates: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Recent accounting pronouncements:

Codification: In June 2009, the Financial Accounting Standards board (FASB) issued Accounting Standards Codification (ASC) 105, *Generally Accepted Accounting Principles*, which establishes the FASB Accounting Standards Codification as the source of authoritative generally accepted accounting principles (GAAP). Pursuant to the provisions of ASC 105, the Organization has updated references to GAAP in its financial statements issued for the year ended December 31, 2009. The adoption of ASC 105 did not impact the Organization's financial position or results of operations.

Income taxes: The Organization adopted certain provisions of ASC 740, *Income Taxes*, as of January 1, 2009. The provisions clarify the accounting for uncertainty in income taxes recognized in an organization's financial statements and prescribe a recognition threshold and measurement standard to be taken in a tax return. The Organization has reviewed its tax positions for all open tax years and has concluded that the adoption of the provisions of ASC 740 did not have an impact on their financial statement presentation. The Organization is exempt from federal and state taxation on income derived from activities which are in furtherance of their exempt purposes.

Subsequent events: In May 2009, the FASB issued new provisions now included in ASC 855, *Subsequent Events*. The provisions set forth the period after the balance sheet date during which management of a reporting entity should evaluate events or transactions that may have occurred for potential recognition or disclosure in the financial statements, the circumstances under which an entity should recognize events or transactions occurring after the balance sheet date in its financial statements, and the disclosures that an entity should make about events or transactions that occurred after the balance sheet date. The provisions of ASC 855 were adopted by the Organization for the fiscal year ended December 31, 2009, and subsequent events were evaluated through June 25, 2010, the date the financial statements were available to be issued. During this period, there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

Note 2. Related-Party Transactions

The Organization receives contributions from A.L.M. Holding Company in furtherance of the Organization's purposes. For the years ended December 31, 2009 and 2008, the Organization received cash contributions of \$212,520 and \$40,050, respectively. These amounts are reflected in special event revenue in the statements of activities and changes in net assets.

The Organization paid approximately \$5,000 to A.L.M. Holding Company in 2009 for reimbursement of administrative expenses and approximately \$22,000 in 2008 for reimbursement of fund-raising special event expenses incurred.

Application for Extension of Time to File an Exempt Organization Return

OMB No 1545-1709

► File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒
 - If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).
- Do not complete **Part II** unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile and click on e-file for Charities & Nonprofits.

Type or print	Name of Exempt Organization	Employer identification number
	A.L.M. CHARITIES, INC.	39-2031449
	Number, street, and room or suite no. If a P.O. box, see instructions. 920 10TH AVE NORTH, P.O. BOX 189	
File by the due date for filing your return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ONALASKA, WI 54650	

Check type of return to be filed (file a separate application for each return):

- | | | |
|--|---|------------------------------------|
| ☒ Form 990 | ☐ Form 990-T (corporation) | ☐ Form 4720 |
| ☐ Form 990-BL | ☐ Form 990-T (sec. 401(a) or 408(a) trust) | ☐ Form 5227 |
| ☐ Form 990-EZ | ☐ Form 990-T (trust other than above) | ☐ Form 6069 |
| ☐ Form 990-PF | ☐ Form 1041-A | ☐ Form 8870 |

MARVIN J. HOHL

- The books are in the care of ► 920 10TH AVENUE N - ONALASKA, WI 54650
Telephone No ► 608-783-6411 FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until AUGUST 15, 2010, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☒ calendar year 2009 or
► ☐ tax year beginning _____, and ending _____

- 2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev 4-2009)

OK
CB
5/11/10

KNO 5/11/10