



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****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

Department of the Treasury
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)**2010****Open to Public
Inspection**

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

A For the 2010 calendar year, or tax year beginning , 2010, and ending , 20	
B Check if applicable: <input checked="" 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	C Name of organization Community Shares of Wisconsin, Inc
	Doing Business As
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 612 W Main St 200
	City or town, state or country, and ZIP + 4 Madison, WI 53703
	D Employer identification number 39-1172378
E Telephone number 608 256-1066	
G Gross receipts \$ 1,090,366	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: ▶ www.communityshares.com	
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation 1973 M State of legal domicile WI

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: Help raise visibility and support for the work of our sixty-four member nonprofits.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	69
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	69
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	8
	6 Total number of volunteers (estimate if necessary)	6	120
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	973,929	1,024,550
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	61,803	64,651
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,370	1,165
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,037,102	1,090,366
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	596,220	587,297
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	317,937	340,219
	16a Professional fundraising fees (Part IX, column (A), line 11)		
	b Total fundraising expenses (Part IX, column (D), line 25)		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	136,876	132,648
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,051,033	1,060,164
19 Revenue less expenses. Subtract line 18 from line 12	-13,931	30,202	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	957,628	1,063,152
	22 Net assets or fund balances. Subtract line 21 from line 20	499,990	575,312
		457,638	487,840

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer <i>Emily Dickmann</i>	Date <i>6-23-2011</i>			
	Type or print name and title <i>Emily Dickmann, President</i>				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN		Phone no	
	Firm's address				

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form **990** (2010)

SCANNED JUL 13 2011

gzo

23

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐

- 1** Briefly describe the organization's mission:
Community Shares of Wisconsin -- together with its donors and member nonprofits -- addresses social, economic, and environmental problems through grassroots activities, advocacy, research, and public education.
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.
- 4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **868,454** including grants of \$ **587,297**) (Revenue \$ **64,651**)
Community Shares of Wisconsin (CSW) supports our member groups (1) by raising money through workplace giving and from individual donors, and (2) by providing training, technical support, and networking. In 2010, CSW distributed \$587,297 to its sixty-four member nonprofits.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

848,454

4d Other program services. (Describe in Schedule O.)
 (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **868,454**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 ✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)	2 ✓	
3 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	3	✓
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	✓
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	✓
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	✓
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	✓
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	✓
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a ✓	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	✓
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	✓
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	✓
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	✓
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	✓
12 a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12a ✓	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	12b	✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	✓
14 a Did the organization maintain an office, employees, or agents outside of the United States?	14a	✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV	14b	✓
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15	✓
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16	✓
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	✓
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	✓
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	✓
20 a Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20a	✓
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
25b Is the organization 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? <i>If "Yes," complete Schedule L, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):	<input type="checkbox"/>	<input type="checkbox"/>
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input type="checkbox"/>	<input type="checkbox"/>
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

		Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a 4		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 8		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	✓	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		✓
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a 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)?	4a		✓
b If "Yes," enter the name of the foreign country: ► See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		✓
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		✓
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a		✓
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	✓	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	✓	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		✓
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		✓
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		✓
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state?	13a		
Note. See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		✓
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI ☐

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 67		
b Enter the number of voting members included in line 1a, above, who are independent 1b 67		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		✓
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		✓
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		✓
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		✓
6 Does the organization have members or stockholders?		✓
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		✓
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		✓
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	✓	
b Each committee with authority to act on behalf of the governing body?	✓	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		✓

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?		✓
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?		✓
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	✓	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	✓	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	✓	
13 Does the organization have a written whistleblower policy?	✓	
14 Does the organization have a written document retention and destruction policy?	✓	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	✓	
b Other officers or key employees of the organization	✓	
If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		✓
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► WI

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☒ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► Kathleen Messinger, Financial Manager, 608 256-1066, 612 W Main St, Ste 200, Madison, WI 53703

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Emily Dickmann President	<1	✓		✓				0	0	0
(2) Huma Siddiqui Vice President	<1	✓		✓				0	0	0
(3) Pamela Kleiss Treasurer	<1	✓		✓				0	0	0
(4) Rich Storck Secretary	<1	✓		✓				0	0	0
(5) Candace Weber Director	<1	✓						0	0	0
(6) Deb Nemeth Director	<1	✓						0	0	0
(7) Brynne McBride Director	<1	✓						0	0	0
(8) Stacy Harbaugh Director	<1	✓						0	0	0
(9) Anne Katz Director	<1	✓						0	0	0
(10) Dawn Shegonee Director	<1	✓						0	0	0
(11) Jill Groblewski Director	<1	✓						0	0	0
(12) Sari Williams Director	<1	✓						0	0	0
(13) Julianne Carbin Director	<1	✓						0	0	0
(14) Laura Olah Director	<1	✓						0	0	0
(15) Kevin Magee Director	<1	✓						0	0	0
(16) Bridget Erstad Director	<1	✓						0	0	0

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Chad LaFlash Director	<1	✓						0	0	0
(2) Denny Caneff Director	<1	✓						0	0	0
(3) Tracy Stewart Director	<1	✓						0	0	0
(4) Sarah Hole Director	<1	✓						0	0	0
(5) Jacinda Tessman Director	<1	✓						0	0	0
(6) Rachel Martin Director	<1	✓						0	0	0
(7) David Allen Director	<1	✓						0	0	0
(8) Michael Carlson Director	<1	✓						0	0	0
(9) Kia Stearn Director	<1	✓						0	0	0
(10) Andrea Potter Director	<1	✓						0	0	0
(11) Cecilia Gillhouse Director	<1	✓						0	0	0
(12) Patrick Barrett Director	<1	✓						0	0	0
(13) Sue Hemling Director	<1	✓						0	0	0
(14) Lynn Weber Director	<1	✓						0	0	0
(15) Bruce Moffat Director	<1	✓						0	0	0
(16) Debby Meyer Director	<1	✓						0	0	0

*Continued***Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Kathy Lemke Director	<1	✓						0	0	0
(2) Amy Mondloch Director	<1	✓						0	0	0
(3) Steve Starkey Director	<1	✓						0	0	0
(4) Jeanne Duffy Director	<1	✓						0	0	0
(5) Dean Loumos Director	<1	✓						0	0	0
(6) Denise Matyka Director	<1	✓						0	0	0
(7) Jim Goronson Director	<1	✓						0	0	0
(8) Michael Childers Director	<1	✓						0	0	0
(9) Kelly Anderson Director	<1	✓						0	0	0
(10) Andrea Kaminski Director	<1	✓						0	0	0
(11) Miriam Grunes Director	<1	✓						0	0	0
(12) Crystel Anders Executive Director	40			✓				62,378	0	3,658
(13)										
(14)										
(15)										
(16)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17) Marianne Morton Director	<1	<input checked="" type="checkbox"/>						0	0	0
(18) Carol Bracewell Director	<1	<input checked="" type="checkbox"/>						0	0	0
(19) Jill Jacklitz Director	<1	<input checked="" type="checkbox"/>						0	0	0
(20) Diane Brown Director	<1	<input checked="" type="checkbox"/>						0	0	0
(21) Joan Karan Director	<1	<input checked="" type="checkbox"/>						0	0	0
(22) Brad Braaten Director	<1	<input checked="" type="checkbox"/>						0	0	0
(23) Cynthia Lee Director	<1	<input checked="" type="checkbox"/>						0	0	0
(24) Jenny Lynes Director	<1	<input checked="" type="checkbox"/>						0	0	0
(25) Jenna Assmus Director	<1	<input checked="" type="checkbox"/>						0	0	0
(26) Sara DeKok Director	<1	<input checked="" type="checkbox"/>						0	0	0
(27) Becky Abel Director	<1	<input checked="" type="checkbox"/>						0	0	0
(28) Kelly Forman Director	<1	<input checked="" type="checkbox"/>						0	0	0
1b Sub-total								0	0	0
c Total from continuation sheets to Part VII, Section A								62,378	0	3,658
d Total (add lines 1b and 1c)								62,378	0	3,658

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		<input checked="" type="checkbox"/>
4		<input checked="" type="checkbox"/>
5		<input checked="" type="checkbox"/>

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
none		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization		

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17) Bob Jacobson Director	<1	✓						0	0	0
(18) Beverly Speer Director	<1	✓						0	0	0
(19) Caroline Oldershaw Director	<1	✓						0	0	0
(20) Lori Krinke Director	<1	✓						0	0	0
(21) Angela West Blank Director	<1	✓						0	0	0
(22) Michele Erikson Director	<1	✓						0	0	0
(23) Barbara Boehme Director	<1	✓						0	0	0
(24) Dan Guerra Director	<1	✓						0	0	0
(25) Mark Porter Director	<1	✓						0	0	0
(26) Nora Cusack Director	<1	✓						0	0	0
(27) Greg Smith Director	<1	✓						0	0	0
(28) Peter Joyce Director	<1	✓						0	0	0
1b Sub-total								0	0	0
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

- | | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | ✓ |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | | ✓ |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> | | ✓ |

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
none		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b	39,300			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	985,250			
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f		1,024,550			
Program Service Revenue	Business Code						
	2a	Contract Services	561000	38,321	38,321		
	b	Administrative Fees	561000	26,330	26,330		
	c						
	d						
	e						
	f	All other program service revenue .					
	g	Total. Add lines 2a-2f		64,651			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,165			1,165
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross Rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	a				
	b	Less: direct expenses	b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	a				
b	Less: cost of goods sold	b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d						
12	Total revenue. See instructions.		1,090,366	64,651		1,165	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	587,297	587,297		
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	63,360	37,509	15,587	10,264
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	214,510	126,990	52,769	34,751
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	12,776	7,563	3,143	2,070
9	Other employee benefits	26,203	15,512	6,446	4,245
10	Payroll taxes	23,370	13,835	5,749	3,786
11	Fees for services (non-employees):				
a	Management				
b	Legal				
c	Accounting	6,400		6,400	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees				
g	Other	8,674	5,338		3,336
12	Advertising and promotion	17,250	10,615	149	6,486
13	Office expenses	42,595	25,035	6,692	10,868
14	Information technology				
15	Royalties				
16	Occupancy	32,789	19,411	8,066	5,312
17	Travel	5,157	4,880	9	268
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	9,409	6,759	1,598	1,052
23	Insurance	4,196	2,484	1,032	680
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a	dues & subscriptions	3,954	3,954		
b	miscellaneous	2,224	1,272	603	349
c					
d					
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	1,060,164	868,454	108,243	83,467
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	210,583	2	301,627
	3 Pledges and grants receivable, net	659,442	3	719,153
	4 Accounts receivable, net	68,503	4	34,168
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	6,928	9	5,441
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 44,948		
	b Less: accumulated depreciation	10b 42,185		
	11 Investments—publicly traded securities	12,172	10c	2,763
	12 Investments—other securities. See Part IV, line 11		11	
	13 Investments—program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	957,628	15		
Liabilities	17 Accounts payable and accrued expenses	18,942	16	1,063,152
	18 Grants payable	481,048	17	24,803
	19 Deferred revenue		18	550,509
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	25 Other liabilities. Complete Part X of Schedule D		24	
	26 Total liabilities. Add lines 17 through 25	499,990	25	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		26	575,312
	27 Unrestricted net assets	177,390	27	182,390
	28 Temporarily restricted net assets	280,248	28	305,450
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	457,638	33	487,840
	34 Total liabilities and net assets/fund balances	957,628	34	1,063,152

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,090,366
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,060,164
3	Revenue less expenses. Subtract line 2 from line 1	3	30,202
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	457,638
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	487,840

Part XII Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☐

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:
☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		✓
2b	✓	
2c	✓	
3a		✓
3b		

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

2010

**Open to Public
Inspection**

Name of the organization

Community Shares of Wisconsin, Inc

Employer identification number

39-1172378

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	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Cat No 11285F

Schedule A (Form 990 or 990-EZ) 2010

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2010. 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		<input type="checkbox"/>
b 33 1/3% support test—2009. 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		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2010. 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		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2009. 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		<input type="checkbox"/>
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		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	916,509	1,006,165	997,316	973,929	1,024,550	4,918,469
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	41,214	42,870	51,974	61,803	64,651	262,512
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	957,723	1,049,035	1,049,290	1,035,732	1,089,201	5,180,981
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.)						5,180,981

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	957,723	1,049,035	1,049,290	1,035,732	1,089,201	5,180,981
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	9,025	10,088	4,558	1,370	1,165	26,206
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	9,025	10,088	4,558	1,370	1,165	26,206
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.)	966,748	1,059,123	1,053,848	1,037,102	1,090,366	5,207,187
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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	99.50 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	99.38 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	0.50 %
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	0.62 %
19a 33 1/3% support tests—2010. 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 <input checked="" type="checkbox"/>		
b 33 1/3% support tests—2009. 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 <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Community Shares of Wisconsin, Inc

Employer identification number
39-1172378

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (e.g., recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4 Number of states where property subject to conservation easement is located ►

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ► \$

(ii) Assets included in Form 990, Part X ► \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ► \$

b Assets included in Form 990, Part X ► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- ☐ a Public exhibition
☐ b Scholarly research
☐ c Preservation for future generations
☐ d Loan or exchange programs
☐ e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a** Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? **3b**

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		44,948	42,185	2,763
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				2,763

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ►		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ►		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	

2. FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,090,366
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,060,164
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	30,202
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	0
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	30,202

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	647,182
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	647,182
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	443,184
c	Add lines 4a and 4b	4c	443,184
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,090,366

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	616,980
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	616,980
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	443,184
c	Add lines 4a and 4b	4c	443,184
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,060,164

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XII, Line 4b - Other Adjustments: contributions designated by donors for specific member nonprofits

Part XIII, Line 4b - Other Adjustments: allocations of donor designated contributions to member nonprofits

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

Community Shares of Wisconsin, Inc

Employer identification number

39-1172378

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed. ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) 1000 Friends of Wisconsin Madison, WI	39-1857262	501(c)(3)	10,384				unrestricted
(2) ABC for Health Madison, WI	39-1783748	501(c)(3)	11,523				unrestricted
(3) ACLU of Wisconsin Foundation Madison, WI	23-7052345	501(c)(3)	16,185				unrestricted
(4) Arts Wisconsin Madison, WI	39-1763871	501(c)(3)	7,614				unrestricted
(5) Bayview Foundation Madison, WI	39-6092644	501(c)(3)	12,792				unrestricted
(6) Bicycle Federation of Wisconsin Madison, WI	39-1686663	501(c)(3)	11,670				unrestricted
(7) Chrysalis Madison, WI	39-1343633	501(c)(3)	9,598				unrestricted
(8) Citizens for Safe Water Badger Madison, WI	39-1706558	501(c)(3)	5,395				unrestricted
(9) Citizens' Utility Board Madison, WI	39-1555109	501(c)(3)	5,178				unrestricted
(10) Clean Wisconsin Madison, WI	39-1413448	501(c)(3)	14,364				unrestricted
(11) Coalition of Wisc Aging Groups Madison, WI	39-1333172	501(c)(3)	8,377				unrestricted
(12) Common Wealth Development Madison, WI	39-1323500	501(c)(3)	9,675				unrestricted
2 Enter total number of section 501(c)(3) and government organizations			47				
3 Enter total number of other organizations			0				

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

Cat No 50055P

Schedule I (Form 990) (2010)

Part III Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Part I, Lines 1 & 2: Community Shares of Wisconsin monitors its member nonprofits' continued eligibility for membership and for participation in public workplace giving campaign.

Allocated funds are based on donor direction and are unrestricted.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

Community Shares of Wisconsin, Inc. page 2

Employer identification number
39-1172378

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Disability Rights Wisconsin Madison, WI	39-1279037	501(c)(3)	9,396				unrestricted
(2) Fair Housing Center Madison, WI	39-1286685	501(c)(3)	5,650				unrestricted
(3) Fair Wisconsin Education Fund Madison, WI	02-0559730	501(c)(3)	12,613				unrestricted
(4) Friends of Wisconsin State Park Madison, WI	39-1882260	501(c)(3)	18,474				unrestricted
(5) Gathering Waters Conservancy Madison, WI	39-1805090	501(c)(3)	13,182				unrestricted
(6) GSA for Safe Schools Madison, WI	20-4088208	501(c)(3)	20,228				unrestricted
(7) Grassroots Empowerment Proje Madison, WI	39-2022805	501(c)(3)	5,308				unrestricted
(8) Housing Initiatives Madison, WI	39-1781842	501(c)(3)	10,838				unrestricted
(9) League of Women Voters of Wi E Madison, WI	39-1609121	501(c)(3)	8,544				unrestricted
(10) Legal Action of Wisconsin Madison, WI	39-1077192	501(c)(3)	11,099				unrestricted
(11) Madison Area Community Land Madison, WI	39-1680095	501(c)(3)	7,613				unrestricted
(12) Madison Audubon Society Madison, WI	39-1393389	501(c)(3)	9,267				unrestricted

2 Enter total number of section 501(c)(3) and government organizations ▶

3 Enter total number of other organizations ▶

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

Cat. No. 50055P

Schedule I (Form 990) (2010)

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

Community Shares of Wisconsin, Inc. page 3

Employer identification number

39-1172378

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States. ☐

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Midwest Environmental Advocat Madison, WI	39-2006475	501(c)(3)	6,038				unrestricted
(2) New Harvest Foundation Madison, WI	39-1505075	501(c)(3)	10,420				unrestricted
(3) OutReach Madison, WI	39-1336583	501(c)(3)	13,857				unrestricted
(4) Physicians for Social Responsib Madison, WI	39-1371810	501(c)(3)	7,290				unrestricted
(5) The Progressive Madison, WI	39-0773233	501(c)(3)	9,513				unrestricted
(6) Project Home Madison, WI	39-1279307	501(c)(3)	13,853				unrestricted
(7) Rape Crisis Center Madison, WI	23-7329215	501(c)(3)	34,288				unrestricted
(8) River Alliance of Wisconsin Madison, WI	39-1792143	501(c)(3)	22,498				unrestricted
(9) Sierra Club Fdn John Muir Chapt Madison, WI	94-6069890	501(c)(3)	32,810				unrestricted
(10) Tenant Resource Center Madison, WI	39-1360105	501(c)(3)	8,276				unrestricted
(11) UNIDOS Against Domestic Viole Madison, WI	39-1967912	501(c)(3)	7,502				unrestricted
(12) Wi Coal. Against Domestic Viole Madison, WI	39-1380437	501(c)(3)	18,714				unrestricted

2 Enter total number of section 501(c)(3) and government organizations ▶

3 Enter total number of other organizations ▶

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

Cat. No. 50055P

Schedule I (Form 990) (2010)

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Employer identification number

39-1172378

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed. ☐

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) Wis Coal. Against Sexual Assault Madison, WI	39-1560486	501(c)(3)	7,129				unrestricted
(2) Wisconsin Community Fund Madison, WI	39-1398124	501(c)(3)	6,937				unrestricted
(3) WI Council on Children & Family Madison, WI	39-0806301	501(c)(3)	10,601				unrestricted
(4) Wisc Democracy Campaign Madison, WI	39-1911104	501(c)(3)	10,522				unrestricted
(5) Wis Early Childhood Association Madison, WI	39-1345572	501(c)(3)	9,454				unrestricted
(6) Wisconsin Family Ties Madison, WI	39-1626869	501(c)(3)	7,865				unrestricted
(7) Wisconsin Literacy Madison, WI	39-1628898	501(c)(3)	10,646				unrestricted
(8) Wisconsin Wetlands Association Madison, WI	39-1852601	501(c)(3)	13,206				unrestricted
(9) Wisconsin Women's Network Madison, WI	39-1194583	501(c)(3)	5,832				unrestricted
(10) Women in Transition Madison, WI	39-1035770	501(c)(3)	9,934				unrestricted
(11) WORT Community Radio Madison, WI	23-7328965	501(c)(3)	30,109				unrestricted
(12)							unrestricted

2 Enter total number of section 501(c)(3) and government organizations ☐

3 Enter total number of other organizations ☐

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

Cat. No. 50055P

Schedule I (Form 990) (2010)

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

Community Shares of Wisconsin, Inc

Employer identification number

39-1172378

Form 990, Part VI, Section B, Line 11A: A draft of the Form 990 is reviewed by the President, Treasurer, Executive Director, and
Financial Director before it is filed with the IRS.

Form 990, Part VI, Section B, Line 12C: The conflict of interest policy is reviewed with each new member during board member
orientation and is reviewed by the entire board of directors at the first meeting each year. A board member with a conflict is
asked to abstain from participating in the discussion and voting on the particular transaction.

Form 990, Part VI, Section B, Line 15: The personnel committee annually conducts a performance review of the Executive Director and
other employees. The committee uses data for comparable positions at similar agencies to determine compensation for the
Executive Director and other employees.

Form 990, Part VI, Section C, Line 19: The organization makes its governing documents and conflict of interest policy available to the
public upon request. Financial statements are included in the organization's annual report posted on the organization's website

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Community Shares of Wisconsin, Inc

Employer identification number
39-1172378

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?
(1) Community CHIP, Inc. - 39-1587035 612 W Main St, Ste 200, Madison, WI 53703	Raise funds for mbrs	Wisconsin	501(c)(4)		n/a	Yes No ✓
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						

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

Cat. No 50135Y

Schedule R (Form 990) 2010

Part III Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		<input checked="" type="checkbox"/>
b Gift, grant, or capital contribution to other organization(s)		<input checked="" type="checkbox"/>
c Gift, grant, or capital contribution from other organization(s)	<input checked="" type="checkbox"/>	
d Loans or loan guarantees to or for other organization(s)		<input checked="" type="checkbox"/>
e Loans or loan guarantees by other organization(s)		<input checked="" type="checkbox"/>
f Sale of assets to other organization(s)		<input checked="" type="checkbox"/>
g Purchase of assets from other organization(s)		<input checked="" type="checkbox"/>
h Exchange of assets		<input checked="" type="checkbox"/>
i Lease of facilities, equipment, or other assets to other organization(s)		<input checked="" type="checkbox"/>
j Lease of facilities, equipment, or other assets from other organization(s)		<input checked="" type="checkbox"/>
k Performance of services or membership or fundraising solicitations for other organization(s)	<input checked="" type="checkbox"/>	
l Performance of services or membership or fundraising solicitations by other organization(s)		<input checked="" type="checkbox"/>
m Sharing of facilities, equipment, mailing lists, or other assets	<input checked="" type="checkbox"/>	
n Sharing of paid employees	<input checked="" type="checkbox"/>	
o Reimbursement paid to other organization for expenses		<input checked="" type="checkbox"/>
p Reimbursement paid by other organization for expenses	<input checked="" type="checkbox"/>	
q Other transfer of cash or property to other organization(s)		<input checked="" type="checkbox"/>
r Other transfer of cash or property from other organization(s)		<input checked="" type="checkbox"/>

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) Community CHIP, Inc		c	81,125 actual	
(2) Community CHIP, Inc		k	26,330 staff & overhead	
(3) Community CHIP, Inc		m	20,540 ind hrs & ovrd	
(4) Community CHIP, Inc		n	5,790 direct staff hrs	
(5) Community CHIP, Inc		p	6,193 actual	
(6)				

Schedule R (Form 990) 2010

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(1) Name, address, and EIN of entity	(2) Primary activity	(3) Legal domicile (state or foreign country)	(4) Are all partners section 501(c)(3) organizations?		(5) Share of end-of-year assets	(6) Disproportionate allocations?		(7) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(8) General or managing partner?	
			Yes	No		Yes	No		Yes	No
(1)										
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										
(15)										
(16)										



FINANCIAL STATEMENTS

December 31, 2010 and 2009

CONTENTS

Independent Auditor's Report	1
Statements of Financial Position	2
Statements of Activities	3
Statements of Functional Expenses.....	5
Statements of Cash Flows.	7
Notes to Financial Statements.....	8

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Shares of Wisconsin, Inc
Madison, Wisconsin

We have audited the accompanying statements of financial position of Community Shares of Wisconsin, Inc. as of December 31, 2010 and 2009, and the related statements of activities, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of Community Shares of Wisconsin, Inc.'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 Community Shares of Wisconsin, Inc. as of December 31, 2010 and 2009, 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.

Wegner LLP

Wegner LLP
Madison, Wisconsin
April 21, 2011

COMMUNITY SHARES OF WISCONSIN, INC.
STATEMENTS OF FINANCIAL POSITION
December 31, 2010 and 2009

ASSETS	2010	2009
CURRENT ASSETS		
Cash	\$ 183,665	\$ 108,520
Campaign pledges receivable - net	719,153	659,442
Miscellaneous receivables	19,622	27,605
Due from Community CHIP - related party	14,546	40,898
Prepaid expenses	5,441	6,928
Total current assets	942,427	843,393
EQUIPMENT		
Equipment	44,948	46,802
Less accumulated depreciation	42,185	34,630
Equipment - net	2,763	12,172
ASSETS DESIGNATED FOR LONG-TERM RESERVES		
Cash	87,623	72,258
Certificates of deposit	30,339	29,805
Total assets designated for long-term reserves	117,962	102,063
Total assets	\$ 1,063,152	\$ 957,628
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 6,700	\$ 958
Accrued payroll and taxes	18,103	17,984
Due to designated member agencies	550,509	481,048
Total liabilities	575,312	499,990
NET ASSETS		
UNRESTRICTED		
Undesignated	64,428	75,327
Designated by the Board of Directors for		
Undesignated distribution fund	32,000	28,500
Equipment fund	11,400	11,400
Operating contingency fund	74,562	62,163
Total board designated	117,962	102,063
Total unrestricted	182,390	177,390
Temporarily restricted	305,450	280,248
Total net assets	487,840	457,638
Total liabilities and net assets	\$ 1,063,152	\$ 957,628

See accompanying notes

COMMUNITY SHARES OF WISCONSIN, INC.
STATEMENTS OF ACTIVITIES
Years ended December 31, 2010 and 2009

	Unrestricted	Temporarily Restricted	2010 Total
REVENUE, GAINS AND OTHER SUPPORT			
Campaign contributions for next year	\$ -	\$ 792,293	\$ 792,293
Less donor designations to member agencies	-	(454,674)	(454,674)
Less allowance for uncollectible pledges	-	(37,170)	(37,170)
 Total campaign contributions	 -	 300,449	 300,449
 Other contributions	 218,909	 5,000	 223,909
Special events	17,710	-	17,710
Membership dues	39,298	-	39,298
Administrative fees	26,330	-	26,330
Interest income	1,165	-	1,165
Other	38,321	-	38,321
 Total revenue and gains	 341,733	 305,449	 647,182
EXPENSES			
Program services	425,270	-	425,270
Supporting activities			
Management and general	108,243	-	108,243
Fundraising	46,977	-	46,977
Campaign fundraising	36,490	-	36,490
 Total supporting activities	 191,710	 -	 191,710
 Total expenses	 616,980	 -	 616,980
NET ASSETS RELEASED FROM RESTRICTIONS			
Campaign contributions for current year	280,247	(280,247)	-
 Change in net assets	 5,000	 25,202	 30,202
 Net assets - beginning of year	 177,390	 280,248	 457,638
 Net assets - end of year	 <u>\$ 182,390</u>	 <u>\$ 305,450</u>	 <u>\$ 487,840</u>

See accompanying notes

Unrestricted	Temporarily Restricted	2009 Total
\$ -	\$ 708,904	\$ 708,904
-	(395,629)	(395,629)
-	(33,027)	(33,027)
-	280,248	280,248
208,432	-	208,432
17,455	-	17,455
35,746	-	35,746
23,330	-	23,330
1,370	-	1,370
38,473	-	38,473
324,806	280,248	605,054
441,873	-	441,873
97,821	-	97,821
43,053	-	43,053
36,238	-	36,238
177,112	-	177,112
618,985	-	618,985
309,542	(309,542)	-
15,363	(29,294)	(13,931)
162,027	309,542	471,569
<u>\$ 177,390</u>	<u>\$ 280,248</u>	<u>\$ 457,638</u>

COMMUNITY SHARES OF WISCONSIN, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
Years ended December 31, 2010 and 2009

	<u>Program Services</u>	<u>Management and General</u>
2010		
Personnel	\$ 201,409	\$ 83,694
Professional fees	5,338	6,400
Copying and printing	6,244	343
Training and travel	4,880	9
Postage	2,271	162
Insurance	2,484	1,032
Office	15,183	5,632
Occupancy	19,411	8,066
Advertising	10,615	149
Dues and publications	3,954	-
Telephone	1,337	555
Member allocations	141,113	-
Community development grants	3,000	-
Miscellaneous	1,272	603
Depreciation	6,759	1,598
Total expenses	<u><u>\$ 425,270</u></u>	<u><u>\$ 108,243</u></u>
2009		
Personnel	\$ 192,319	\$ 73,665
Professional fees	8,221	7,635
Copying and printing	4,847	460
Training and travel	6,786	4
Postage	1,790	353
Insurance	2,554	978
Office	12,893	3,739
Occupancy	19,111	7,320
Advertising	12,392	-
Dues and publications	4,361	-
Telephone	1,498	574
Member allocations	161,176	-
Community development grants	3,000	-
Miscellaneous	4,080	1,588
Depreciation	6,845	1,505
Total expenses	<u><u>\$ 441,873</u></u>	<u><u>\$ 97,821</u></u>

See accompanying notes

<u>Fundraising</u>	<u>Campaign Fundraising</u>	<u>2010 Total Expenses</u>
\$ 30,960	\$ 24,156	\$ 340,219
1,580	1,756	15,074
740	4,816	12,143
41	227	5,157
1,905	1,151	5,489
382	298	4,196
907	984	22,706
2,984	2,328	32,789
6,486	-	17,250
-	-	3,954
205	160	2,257
-	-	141,113
-	-	3,000
196	153	2,224
591	461	9,409
<u>\$ 46,977</u>	<u>\$ 36,490</u>	<u>\$ 616,980</u>

<u>Fundraising</u>	<u>Campaign Fundraising</u>	<u>2009 Total Expenses</u>
\$ 27,724	\$ 24,227	\$ 317,935
1,758	1,578	19,192
619	4,483	10,409
17	184	6,991
1,708	1,091	4,942
368	322	4,222
494	748	17,874
2,755	2,407	31,593
6,240	-	18,632
-	-	4,361
216	188	2,476
-	-	161,176
-	-	3,000
588	514	6,770
566	496	9,412
<u>\$ 43,053</u>	<u>\$ 36,238</u>	<u>\$ 618,985</u>

COMMUNITY SHARES OF WISCONSIN, INC.
STATEMENTS OF CASH FLOWS
Years ended December 31, 2010 and 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 30,202	\$ (13,931)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Allowance for uncollectible campaign pledges	4,143	(2,552)
Depreciation	9,409	9,412
(Increase) decrease in assets		
Campaign pledges receivable	(63,854)	34,942
Miscellaneous receivables	7,983	2,688
Due from Community CHIP - related party	26,352	(22,431)
Prepaid expenses	1,487	856
Increase (decrease) in liabilities		
Accounts payable	5,742	(243)
Accrued payroll and taxes	119	10,643
Due to designated member agencies	69,461	(4,705)
Net cash provided by operating activities	91,044	14,679
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of assets designated for long-term reserves	(15,899)	(854)
Net change in cash	75,145	13,825
Cash - beginning of year	108,520	94,695
Cash - end of year	\$ 183,665	\$ 108,520

See accompanying notes

COMMUNITY SHARES OF WISCONSIN, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2010 and 2009

Community Shares of Wisconsin, Inc. (Community Shares), located in Madison, Wisconsin, is a nonprofit organization that provides support for organizations in charitable and educational activities. In addition, Community Shares provides community and citizen education for the continuation of private, nonprofit organizations in south-central Wisconsin. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

Community Shares is required to report information regarding its financial position and activities according to three classes of net assets.

Unrestricted net assets—Net assets that are not restricted by donors. Designations are voluntary board-approved segregations of unrestricted net assets for specific purposes, projects, or investments.

Temporarily restricted net assets—Net assets whose use has been limited by donor-imposed time restrictions or purpose restrictions. Temporarily restricted net assets at December 31, 2010 and 2009 consist of promises to give that have time restrictions.

Permanently restricted net assets—Net assets that have been restricted by donors to be maintained by Community Shares in perpetuity

Campaign Pledges

Campaign pledges consist of promises to give. Unconditional promises to give are recognized as support in the period the promises are received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. Promises to give receivable in less than one year are recorded at their net realizable value. All promises to give are receivable in less than one year.

Allowance for Uncollectible Pledges

The allowance is maintained at a level adequate to absorb probable uncollectible pledges. Management determines the adequacy of the allowance based upon reviews of the campaign results from prior years. Pledges deemed uncollectible are charged to the allowance. Provisions for uncollectible pledges and recoveries previously charged off are added to the allowance.

Donated Services

Donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their estimated fair values in the period received.

COMMUNITY SHARES OF WISCONSIN, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2010 and 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Equipment

Acquisitions of equipment in excess of \$1,000 are capitalized. Purchases of equipment are recorded at cost. Donations of equipment are recorded as support at their estimated fair value on the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, Community Shares reports expirations of donor restrictions when the donated or acquired assets are placed in service. Community Shares reclassifies temporarily restricted net assets to unrestricted net assets at that time. Depreciation is provided using the straight-line method over three to five years, the estimated useful lives of the assets.

Member Agency Work Hours

Each member agency of Community Shares is expected to complete designated work hours as required by the by-laws. Work hours can be completed in a variety of ways and are determined by the Funding Allocation Formula adopted annually by the Board of Directors. The value of member agency work hours has not been recognized in the financial statements since the criteria for recognition have not been met.

Expense Allocation

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Accordingly, certain costs have been allocated to program services and supporting activities benefited.

Program Services - consists of technical assistance to members and other nonprofit organizations; processing and distributing distributions to member nonprofits; administration of the Annual Awards; coordination of nonprofit workshops; participation in community programs and boards; and staffing of access committee; and promotional activities related to member agencies' work and activities.

Management and General - consists of staff support for Board of Directors' meetings, in addition to staff support of Executive, Finance, and Personnel Committees, and performance of bookkeeping, accounting, budgeting, tax preparation, and audit functions.

Fundraising - consists of coordination of special events, Community Shares' donor list maintenance, and coordination of direct mail and major donor appeals.

Campaign Fundraising - consists of staffing of Campaign Development Committee and execution of workplace payroll deduction campaigns.

COMMUNITY SHARES OF WISCONSIN, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2010 and 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

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

Endowment Fund

Donations specified by the donor or the Board of Directors as endowment funds are placed in Community Shares' Endowment Fund operated by the Madison Community Foundation as further described in Note 2.

Income Tax Status

Community Shares is a nonprofit public charity exempt under Internal Revenue Code Section 501(c)(3) and is therefore not subject to federal and state income or franchise taxes. The Community Shares' federal exempt organization returns are subject to examination by the Internal Revenue Service, generally for three years after they are filed. With few exceptions, Community Shares is no longer subject to such examinations for years before 2007.

Date of Management's Review

Management has evaluated subsequent events through April 21, 2011, the date which the financial statements were available to be issued.

NOTE 2 - ENDOWMENT FUND

The Community Shares of Wisconsin Endowment Fund (Fund) was established as a component fund of the Madison Community Foundation (Foundation) in 2002. The Foundation, as a charitable trust, serves the mutual interests of Dane County and those individuals and organizations who wish to enhance the quality of life in the community through charitable giving. Component funds of the Foundation are established by donors for the benefit of the community, and, when these funds are established, donors may indicate what organizations or causes should benefit from distributions from the fund. However, donors also grant the Foundation variance power that allows the Foundation to modify the donors' stipulations under certain circumstances as the Foundation monitors the changing needs of the community. Therefore, the Fund is not included in Community Shares' financial statements.

The amount available for annual distribution once the fund reaches \$10,000 represents five percent of a rolling twelve-quarter average. All other interest and appreciation is added to the Fund. Principal may not be drawn from the Fund except with approval of the Foundation's Board of Governors. The fair value of the Fund at December 31, 2010 and 2009 was \$28,638 and \$23,702.

COMMUNITY SHARES OF WISCONSIN, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2010 and 2009

NOTE 3 - CAMPAIGN PLEDGES RECEIVABLE

Campaign pledges receivable consisted of the following at December 31, 2010 and 2009:

	2010	2009
2010 Campaigns	\$ 700,875	\$ -
2009 Campaigns	55,448	624,075
2008 Campaigns	-	68,394
	<u>756,323</u>	<u>692,469</u>
Campaign pledges receivable	756,323	692,469
Less allowance for uncollectible pledges	<u>37,170</u>	<u>33,027</u>
Campaign pledges receivable - net	<u>\$ 719,153</u>	<u>\$ 659,442</u>

NOTE 4 - OTHER CONTRIBUTIONS

Other contributions consisted of the following for 2010 and 2009:

	2010	2009
CSOW donors	\$ 103,851	\$ 88,284
In-kind	12,201	13,597
CHIP distribution grant	81,125	70,970
Corporate	26,933	29,776
Endowment contributions	2,150	6,745
Prior year campaign adjustment	<u>(2,351)</u>	<u>(940)</u>
Other contributions	<u>\$ 223,909</u>	<u>\$ 208,432</u>

NOTE 5 - RETIREMENT PLAN

Community Shares has adopted a 401(k) retirement plan. The retirement plan provides for discretionary contributions for eligible employees who are at least 18 years old and have worked for Community Shares for at least one year. Employees are 100% vested in all contributions made on their behalf after completion of two years of service. A year of service is defined as at least 1,000 hours of service during the plan year. The Board approved a 5% contribution to the retirement plan for 2010 and a 4% contribution for 2009. Retirement expense was \$12,776 and \$9,342 for 2010 and 2009.

COMMUNITY SHARES OF WISCONSIN, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2010 and 2009

NOTE 6 - DESCRIPTION OF LEASING ARRANGEMENTS

Community Shares leased office space in Madison under an operating lease agreement that expired in April 2011. The lease required monthly payments of \$2,649, with annual increases of 4% of the base rental. Lease expense was \$29,747 and \$28,487 for 2010 and 2009. In February 2008 Community Shares began subleasing a portion of its office space to another nonprofit organization. The sublease agreement required monthly payments to Community Shares of \$200 and expired on March 31, 2011.

In February 2011, Community Shares began leasing new office space under an operating lease agreement that expires April 30, 2016. The lease requires monthly payments of \$2,750 with annual increases of approximately 3%.

Future minimum lease payments are \$33,022, \$33,605, \$34,529, \$35,479, \$36,454, and \$12,260 for 2011, 2012, 2013, 2014, 2015, and 2016.

NOTE 7 - RELATED PARTY TRANSACTIONS - COMMUNITY CHIP, INC.

Community Shares and Community CHIP have member agencies in common and board members representing those agencies serve on both organizations' boards. Community CHIP is a 501(c)(4) organization formed in 1971 to educate the community in regard to, and develop support for, all kinds of community organizations and projects.

Community CHIP reimburses Community Shares for administrative fees performed at a rate of 25% of Community CHIP's budgeted revenue. The administrative fees revenue to Community Shares was \$26,330 and \$23,330 for 2010 and 2009.

Community CHIP transfers excess fund raising revenue to Community Shares in the form of a grant. The distribution grant to Community Shares was \$81,125 and \$70,970 for 2010 and 2009.

Community CHIP owed Community Shares \$14,546 and \$40,898 at December 31, 2010 and 2009.

NOTE 8 - IN-KIND CONTRIBUTIONS

Community Shares received in-kind contributions in the amount of \$12,201 for 2010. Of that amount, \$10,499 was advertising received for program services and \$1,702 was printing and professional services received for program services. Community Shares received in-kind contributions in the amount of \$13,597 for 2009. Of that amount, \$11,680 was advertising received for program services and \$1,917 was printing and professional services received for program services.