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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011

B Check if applicable
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
JUNIOR ACHIEVEMENT OF THE UPPER MIDWEST

Doing Business As

Number and street (or P O box if mail is not delivered to street address) Room/suite
1800 WHITE BEAR AVENUE NORTH

City or town, state or country, and ZIP + 4
MAPLEWOOD, MN 55109

D Employer identification number
41-1424988

E Telephone number
(651) 255-0055

G Gross receipts $ 3,290,921

F Name and address of principal officer
GINA BLAYNEY
1800 WHITE BEAR AVENUE NORTH
MAPLEWOOD,MN 55109

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶ 1116

I Tax-exempt status ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW JAUM ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1949

M State of legal domicile MN

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
JUNIOR ACHIEVEMENT OF THE UPPER MIDWEST HELPS K-12 STUDENTS VISUALIZE THEIR OWN POTENTIAL AND INSPIRE THEM TO OWN THEIR FUTURE SUCCESS OUR PROGRAMMING SEEKS TO MOTIVATE YOUNG MINDS TO VALUE EDUCATION, TO TAKE CONTROL OF THEIR OWN FINANCIAL FUTURES, AND TO BE THOUGHTFULLY ENGAGED CITIZENS WHO CONTRIBUTE POSITIVELY TO THEIR LOCAL COMMUNITIES OUR MISSION IS TO INSPIRE AND PREPARE YOUNG PEOPLE TO SUCCEED IN A GLOBAL ECONOMY WE OFFER 20 DIFFERENT PROGRAMS TO PREPARE YOUNG PEOPLE FOR THE REAL WORLD THROUGH SEVEN KEY CONTENT AREAS FINANCIAL LITERACY, ETHICS/CHARACTER, BUSINESS, CITIZENSHIP, ECONOMICS, ENTREPRENEURSHIP AND CAREER DEVELOPMENT WHILE STUDENTS LEARN THE VALUE OF CHARTING THEIR OWN FINANCIAL FUTURE, THEY ALSO ACQUIRE THE IMPORTANT LIFE SKILLS OF COMMUNICATION, TEAMWORK, CRITICAL THINKING, AND DECISION MAKING

2 Check this box ▶☐ 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	61
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	61
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	46
6	Total number of volunteers (estimate if necessary)	6	7,000
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

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,839,700	1,861,751
	9	Program service revenue (Part VIII, line 2g)	319,005	341,705
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-7,047	8,047
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	721,452	810,031
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,873,110	3,021,534
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,000	1,000
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,397,035	1,721,014
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶463,584		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	1,089,941	1,147,780
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,487,976	2,869,794
	19	Revenue less expenses Subtract line 18 from line 12	385,134	151,740

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	3,555,905	3,659,176
	21	Total liabilities (Part X, line 26)	670,422	580,734
	22	Net assets or fund balances Subtract line 21 from line 20	2,885,483	3,078,442

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

****** 2011-09-29
Signature of officer Date

GORDON VIERE BOARD CHAIR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ▶ ☐	PTIN
LAWRENCE H MOHR CPA	LAWRENCE H MOHR CPA	2011-09-29		

Firm's name ▶ BAKER TILLY VIRCHOW KRAUSE LLP — Firm's EIN ▶

Firm's address ▶ 225 S 6TH ST STE 2300 MINNEAPOLIS, MN 55402 — Phone no ▶ (612) 876-4500

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

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response to any question in this Part III . . . . ☑

1 Briefly describe the organization's mission

JUNIOR ACHIEVEMENT OF THE UPPER MIDWEST INSPIRES AND PREPARES YOUNG PEOPLE TO SUCCEED IN THE GLOBAL ECONOMY JA UTILIZES VOLUNTEERS FROM THE LOCAL BUSINESS COMMUNITY TO TEACH K-12 STUDENTS ABOUT FINANCIAL LITERACY, COLLEGE AND CAREER READINESS, AND ENTREPRENEURSHIP ALL JA PROGRAMMING INCORPORATES INNOVATIVE, HANDS-ON ACTIVITIES THAT MAKE IT MOTIVATING FOR STUDENTS TO LEARN WHILE ALL CURRICULUM CORRELATES TO STATE EDUCATION STANDARDS FOR LANGUAGE ARTS, SOCIAL STUDIES AND MATHEMATICS JUNIOR ACHIEVEMENT BEGAN AS AN AFTER-SCHOOL BUSINESS EDUCATION PROGRAM FOR HIGH SCHOOL STUDENTS SINCE ITS BEGINNING, JA HAS EVOLVED INTO A PROVEN STRATEGY FOR PROVIDING K-12 STUDENTS WITH THE LIFE-LONG KNOWLEDGE AND SKILLS NEEDED TO BE EFFECTIVE STUDENTS, WORKERS AND CITIZENS DURING THE SCHOOL YEAR, JAUM UTILIZED 7,000 VOLUNTEERS TO REACH A TOTAL OF 122,185 STUDENTS AND PROVIDE 1,100,000 HOURS OF PROGRAMMING, GIVING STUDENTS THE KNOWLEDGE AND SKILLS TO BE SUCCESSFUL IN TODAY'S WORLD

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 $ 1,144,215 including grants of $) (Revenue $ 153,825)

JA TRADITIONAL IN-SCHOOL PROGRAMS JAUM REACHED MORE THAN 122,000 STUDENTS LAST YEAR WITH 1 1 MILLION HOURS OF PROGRAMMING WE ACHIEVE THIS REACH IN PART THROUGH OUR AGE-APPROPRIATE CLASSROOM CURRICULUM THAT BEGINS IN ELEMENTARY SCHOOL STUDENTS LEARN HOW THEY CAN IMPACT THE WORLD AROUND THEM AS INDIVIDUALS, WORKERS, AND CONSUMERS PROGRAMMING CONTINUES THROUGH MIDDLE AND HIGH SCHOOL, WHERE WE FOCUS ON KEY CONTENT AREAS OF ENTREPRENEURSHIP, COLLEGE AND CAREER READINESS, AND FINANCIAL LITERACY ELEMENTARY SCHOOL PROGRAMS PROGRAMMING INCLUDES SEVEN SEQUENTIAL THEMES FOR KINDERGARTEN THROUGH FIFTH-GRADE STUDENTS STUDENTS LEARN THE BASIC CONCEPTS OF BUSINESS AND ECONOMICS AND HOW EDUCATION IS RELEVANT TO THE WORKPLACE THE ACTIVITIES BUILD ON STUDIES FROM EACH PRECEDING GRADE AND PREPARE STUDENTS FOR SECONDARY SCHOOL AND LIFELONG LEARNING EACH PROGRAM INVOLVES FIVE LESSONS, TAUGHT BY A VOLUNTEER, APPROXIMATELY 45 MINUTES EACH MIDDLE SCHOOL PROGRAMS THE MIDDLE SCHOOL PROGRAMS REINFORCE THE VALUE OF EDUCATION AND TEACH STUDENTS ABOUT THE ECONOMIC BENEFITS OF STAYING IN SCHOOL PROGRAMMING IS DESIGNED FOR SIXTH-EIGHT GRADE EACH PROGRAM INVOLVES SIX LESSONS, TAUGHT BY A VOLUNTEER, APPROXIMATELY 45 MINUTES EACH HIGH SCHOOL PROGRAMS THESE PROGRAMS HELP STUDENTS MAKE INFORMED, INTELLIGENT DECISIONS ABOUT THEIR FUTURE, AND FOSTER SKILLS THAT WILL BE HIGHLY USEFUL IN THE WORLD OF WORK WITH A RANGE OF DIFFERENT PROGRAMS, JUNIOR ACHIEVEMENT TEACHES CONCEPTS FROM MICRO AND MACRO ECONOMICS TO FREE ENTERPRISE EACH PROGRAM INVOLOVES FIVE TO SEVEN LESSONS, TAUGHT BY A VOLUNTEER, APPROXIMATELY 45 MINUTES EACH

4b (Code) (Expenses $ 336,258 including grants of $) (Revenue $ 23,039)

JA FINANCE PARK JA FINANCE PARK TEACHES KEY FINANCIAL LITERACY CONCEPTS TO 7TH-12TH GRADE STUDENTS THE PROGRAM CONSISTS OF 21 TEACHER LED LESSONS THAT HELP STUDENTS DEVELOP PERSONAL MONEY MANAGEMENT SKILLS, ACQUIRE PERSONAL FINANCE KNOWLEDGE, AND PREPARE FOR FINANCIAL DECISIONS AND CHALLENGES OF ADULT LIFE THE PROGRAM CULMINATES IN A REAL WORLD SIMULATION ALLOWING STUDENTS TO PUT THEIR LEARNING TO THE TEST DURING THE SIMULATION, STUDENTS ASSUME FAMILY AND INCOME SCENARIOS AND MAKE A SERIES OF PERSONAL FINANCIAL DECISIONS STUDENTS VISIT BUSINESSES, USE BANK SERVICES, CONTRIBUTE TO CHARITIES, AND PURCHASE LIVING NECESSITIES SUCH AS HOUSING, TRANSPORTATION, FURNISHINGS, FOOD AND HEALTH CARE, ALL WHILE WORKING TO BALANCE THEIR BUDGETS AND MAKE INVESTMENT DECISIONS DURING THE 2010-2011 YEAR, OVER 1,300 STUDENTS PARTICIPATED IN JA FINANCE PARK

4c (Code) (Expenses $ 585,000 including grants of $) (Revenue $ 164,841)

JA BIZTOWN THE CULMINATION OF CLASSROOM BASED CURRICULUM FOR GRADES 4-6, JA BIZTOWN HELPS STUDENTS LEARN ABOUT THE ROLE OF BUSINESS IN THE ECONOMY, THE FLOW OF MONEY THROUGH A COMMUNITY, AND THE RESPONSIBILITIES OF WORK AT THE SAME TIME, JA BIZTOWN ENCOURAGES CREATIVE, CRITICAL AND ENTREPRENEURIAL THINKING FOR SUCCESS IN LIFE THE PROGRAM AUGMENTS CORE CLASSROOM CURRICULA IN SOCIAL STUDIES, READING, WRITING AND MATHEMATICS AFTER 25 IN-CLASS LESSONS, THE PROGRAM CULMINATES WITH A DAY AT BIZTOWN, THE 10,000 SQUARE FOOT KID-SIZED CITY AT JAUM HEADQUARTERS DURING THIS EXPERIENCE, STUDENTS GET TO BE GROWN-UPS FOR A DAY, EXPERIENCING THE REAL WORLD RESPONSIBILITIES OF BEING A CONSUMER, WORKER AND COMMUNITY CITIZEN DURING THE 2010-2011 YEAR NEARLY 12,000 STUDENTS PARTICIPATED IN JA BIZTOWN

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶$ 2,065,473

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	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	2	Yes	
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		No
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		No
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		No
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		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
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		No
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		No
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, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
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		No
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		No
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		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
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	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a		No
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	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
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		No
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 U S ? *If "Yes," complete Schedule F, Parts II and IV*	15		No
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 U S ? *If "Yes," complete Schedule F, Parts III and IV*	16		No
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		No
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	Yes	
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		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement 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)*

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? *If "Yes," complete Schedule I, Parts I and II*	21		No
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? *If "Yes," complete Schedule I, Parts I and III*	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	Yes	
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? *If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25*	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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? *If "Yes," complete Schedule L, Part I*	25a		No
b	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? *If "Yes," complete Schedule L, Part I*	25b		No
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? *If "Yes," complete Schedule L, Part II*	26		No
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? *If "Yes," complete Schedule L, Part III*	27		No
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)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		No
c	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? *If "Yes," complete Schedule L, Part IV*	28c		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		No
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? *If "Yes," complete Schedule R, Part I*	33		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35	Yes	
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)? *If "Yes," complete Schedule R, Part V, line 2* ☐ **Yes** ☑ **No**			
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		No
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? *If "Yes," complete Schedule R, Part VI*	37		No
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	38	Yes	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check 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	8		
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	46		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	Yes	
	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		No
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		No
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		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		No
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		No
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	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		No
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		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		No
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? **Note.** See the instructions for additional information the organization must report on Schedule O		13a		
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		No
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 lines 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 61			
b	Enter the number of voting members included in line 1a, above, who are independent	1b 61			
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?		2		No
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?		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		No
6	Does the organization have members or stockholders?		6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	Yes	
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		9		No

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?	10a		No
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?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
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*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
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	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	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?	16a		No
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?	16b		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ MN

18 Section 6104 requires an organization to make its Form 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 See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

GINA BLAYNEY
1800 WHITE BEAR AVENUE NORTH
MAPLEWOOD, MN 55109
(651) 255-0055

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, and **current** key employees 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): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										

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): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
See Additional Data Table										
1b Sub-Total ▶										
c Total from continuation sheets to Part VII, Section A ▶										
d Total (add lines 1b and 1c) ▶								205,054	0	27,316

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 ▶1

		Yes	No
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*	3		No
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*	4	Yes	
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*	5		No

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

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					
	c Fundraising events 1c					
	d Related organizations . . . 1d	28,815				
	e Government grants (contributions) 1e					
	f All other contributions, gifts, grants, and similar amounts not included above 1f	1,832,936				
	g Noncash contributions included in lines 1a-1f $					
	h **Total.** Add lines 1a-1f . . . . ▶		1,861,751			
Program Service Revenue		Business Code				
	2a JA BIZTOWN	624310	164,841	164,841		
	b JA TRADITIONAL CLASSRO	624310	153,825	153,825		
	c JA FINANCE PARK	624310	23,039	23,039		
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . ▶		341,705			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts) . . . . . ▶		5,531			5,531
	4 Income from investment of tax-exempt bond proceeds . . ▶					
	5 Royalties . . . . ▶					
		(i) Real / (ii) Personal				
	6a Gross Rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) . . . . ▶					
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	27,000 / 25,620				
	b Less cost or other basis and sales expenses	26,504 / 23,600				
	c Gain or (loss)	496 / 2,020				
	d Net gain or (loss) . . . . ▶		2,516			2,516
	8a Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18 . . . a	1,014,835				
	b Less direct expenses . . . b	219,283				
	c Net income or (loss) from fundraising events . . ▶		795,552			795,552
	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 MISCELLANEOUS REVENUE	900099	14,479			14,479
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d . . . . . . ▶		14,479			
	12 **Total revenue.** See Instructions . . . ▶		3,021,534	341,705	0	818,078

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				
2	Grants and other assistance to individuals in the U S See Part IV, line 22	1,000	1,000		
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	206,210	139,398	28,869	37,943
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	1,216,213	822,160	170,270	223,783
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	89,402	60,436	12,516	16,450
9	Other employee benefits	87,620	59,231	12,267	16,122
10	Payroll taxes	121,569	82,180	17,020	22,369
a	Fees for services (non-employees) Management				
b	Legal				
c	Accounting	33,300		33,300	
d	Lobbying				
e	Professional fundraising services *See Part IV, line 17* . .				
f	Investment management fees				
g	Other	94,665	65,972	14,753	13,940
12	Advertising and promotion	1,072	725	150	197
13	Office expenses	47,126	31,835	6,602	8,689
14	Information technology				
15	Royalties . .				
16	Occupancy	100,944	86,307	8,076	6,561
17	Travel	34,342	23,199	4,811	6,332
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	20,571	13,906	2,880	3,785
20	Interest	13,964	11,939	1,117	908
21	Payments to affiliates	63,041	51,126	7,943	3,972
22	Depreciation, depletion, and amortization	135,276	115,661	10,822	8,793
23	Insurance	23,992	23,992		
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	EDUCATION & OTHER PROGR	431,815	431,815		
b	SERVICE CHARGES	80,995			80,995
c	MISCELLANEOUS EXPENSE	32,620	21,223	4,726	6,671
d	TELEPHONE & INTERNET FE	17,637	11,914	2,471	3,252
e	EMPLOYEE DEVELOPMENT	9,529	6,437	1,335	1,757
f	All other expenses	6,891	5,017	809	1,065
25	**Total functional expenses.** Add lines 1 through 24f	2,869,794	2,065,473	340,737	463,584
26	**Joint costs.** Check here ▶ ☐ 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		557,055	1	970,086
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		313,781	3	207,226
	4	Accounts receivable, net			4	
	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) Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		57,304	9	76,015
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 3,648,881			
	b	Less accumulated depreciation	10b 1,541,716	2,193,938	10c	2,107,165
	11	Investments—publicly traded securities		433,827	11	298,684
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		3,555,905	16	3,659,176
Liabilities	17	Accounts payable and accrued expenses		195,893	17	228,487
	18	Grants payable			18	
	19	Deferred revenue		7,965	19	11,554
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties		433,245	23	288,990
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities Complete Part X of Schedule D		33,319	25	51,703
	26	**Total liabilities.** Add lines 17 through 25		670,422	26	580,734
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		2,210,473	27	2,513,377
	28	Temporarily restricted net assets		675,010	28	565,065
	29	Permanently restricted net assets		0	29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ 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		2,885,483	33	3,078,442
	34	Total liabilities and net assets/fund balances		3,555,905	34	3,659,176

Part XI **Reconcilliation of Net Assets**

Check 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	3,021,534
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,869,794
3	Revenue less expenses Subtract line 2 from line 1	3	151,740
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	2,885,483
5	Other changes in net assets or fund balances (explain in Schedule O)	5	41,219
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	3,078,442

Part XII **Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII . . . . ☑

			Yes	No
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? . .	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 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	2c	Yes	
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 separated 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? . . . . and .	3a		No
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 . .	3b		

SCHEDULE A
(Form 990 or 990EZ)

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
JUNIOR ACHIEVEMENT OF THE UPPER MIDWEST

Employer identification number
41-1424988

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 331/3% 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 331/3% 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?

		Yes	No
(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 the supported organization?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

h Provide the following information about the supported organization(s)

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

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 501(c)(3) organization, check this box and **stop here** ▶☐

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 for 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 ▶☐

b **33 1/3% support test—2009.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—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 ▶☐

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 ▶☐

18 **Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 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 ")	2,372,823	1,795,263	1,605,317	1,839,700	1,832,936	9,446,039
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	206,859	218,788	255,516	319,005	341,705	1,341,873
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	2,579,682	2,014,051	1,860,833	2,158,705	2,174,641	10,787,912
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	937,452	752,249	504,469	583,449	744,860	3,522,479
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						0
c Add lines 7a and 7b	937,452	752,249	504,469	583,449	744,860	3,522,479
8 **Public Support** (Subtract line 7c from line 6)						7,265,433

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	2,579,682	2,014,051	1,860,833	2,158,705	2,174,641	10,787,912
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	20,037	15,676	12,678	4,922	5,531	58,844
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	20,037	15,676	12,678	4,922	5,531	58,844
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)	42,116	735,927	676,682	721,452	810,031	2,986,208
13 **Total support** (Add lines 9, 10c, 11 and 12)	2,641,835	2,765,654	2,550,193	2,885,079	2,990,203	13,832,964

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	52 520 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	57 490 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2010** (line 10c column (f) divided by line 13 column (f))	17	0 430 %
18 Investment income percentage from **2009** Schedule A, Part III, line 17	18	0 610 %

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 ▶☑

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 ▶☐

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

Part IV **Supplemental Information.** 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).

Facts And Circumstances Test

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
ROBERT N HANVIK DIRECTOR	2 00	X						0	0	0
THOMAS HOFF DIRECTOR	2 00	X						0	0	0
THOMAS H HOLMAN DIRECTOR	2 00	X						0	0	0
NETHA N JOHNSON DIRECTOR	2 00	X						0	0	0
TIM JOHNSON TREASURER	4 00	X		X				0	0	0
JEFFREY J KERR VICE CHAIR - DISTRICTS	3 00	X						0	0	0
JOANN C KNUTH DIRECTOR	2 00	X						0	0	0
PAUL R KOCH VICE CHAIR - INDIVIDUAL FUNDING	3 00	X						0	0	0
PETER M KOELSCH EXEC - MEMBER AT LARGE	3 00	X						0	0	0
KORWIN LOCKIE DIRECTOR	2 00	X						0	0	0
MIKE MOROZ DIRECTOR	2 00	X						0	0	0
DANIEL P MULHERAN DIRECTOR	2 00	X						0	0	0
JON NUDI VICE CHAIR - MARKETING	3 00	X						0	0	0
PATRICK J PAZDERKA SECRETARY	4 00	X		X				0	0	0
KENT PEKEL VICE CHAIR - EDUCATION	3 00	X						0	0	0
BRIAN PETERSON VICE CHAIR - CORPORATE FUNDING	3 00	X						0	0	0
CHRISTOPHER P PUTO VICE CHAIR - NOMINATING	3 00	X						0	0	0
DAVID J RADER VICE CHAIR - VOLUNTEERS	2 00	X						0	0	0
LAURA RADEWALD DIRECTOR	2 00	X						0	0	0
JOE RESSA DIRECTOR	2 00	X						0	0	0
MARNA J RICKER DIRECTOR	2 00	X						0	0	0
MICHAEL ROOS VICE CHAIR - FOUNDATION	3 00	X						0	0	0
STACY B SANDLER DIRECTOR	2 00	X						0	0	0
HUGH K SCHILLING DIRECTOR	2 00	X						0	0	0
DARYL D SCHULZ DIRECTOR	2 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	(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
ANN C SHAW PAST BOARD CHAIR	4 00	X		X				0	0	0
ELLYN J SHOOK VICE CHAIR - HR	3 00	X						0	0	0
MATT STEELE DIRECTOR	2 00	X						0	0	0
STEVEN D STEEN DIRECTOR	2 00	X						0	0	0
DAVID B TYSK DIRECTOR	2 00	X						0	0	0
GEORGE E TYSON DIRECTOR	2 00	X						0	0	0
ELLEN VALDE DIRECTOR	2 00	X						0	0	0
GORDON A VIERE BOARD CHAIR	4 00	X		X				0	0	0
JIM VOS DIRECTOR	2 00	X						0	0	0
SHANE WASLASKI DIRECTOR	2 00	X						0	0	0
HARDMON WILLIAMS VICE CHAIR - BIGBOWL	3 00	X						0	0	0
GINA BLAYNEY PRESIDENT	50 00				X			205,054	0	27,316
SARA DZUIK VP CAPSTONE PROGRAMS	50 00					X		78,308	0	8,793
ILEANA MERTEN SR DIRECTOR - DISTRICT OPERATIONS	36 00					X		53,973	0	6,207
MARK NOORDSY CFO & VP FINANCE & ADMIN	50 00					X		96,756	0	11,127
BRIAN SCHWEITZER VP DEVELOPMENT	50 00					X		57,480	0	10,499
SHARON SEVERSON DIRECTOR OF SUBURBAN PROGRAMS	40 00					X		50,868	0	13,628

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

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

Name of the organization
JUNIOR ACHIEVEMENT OF THE UPPER MIDWEST

Employer identification number
41-1424988

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? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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 ☐ Yes ☐ 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 pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–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 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	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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 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, 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, 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 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 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 Investment earnings or 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 Investments—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		297,113		297,113
b Buildings		2,707,109	972,400	1,734,709
c Leasehold improvements				
d Equipment		644,659	569,316	75,343
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				2,107,165

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		
Other		
Total. *(Column (b) should 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
Total. *(Column (b) should 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
Total. *(Column (b) should 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
Federal Income Taxes	
CAPITAL LEASES	51,703
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	51,703

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 (ASC740)

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	3,021,534
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,869,794
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	151,740
4	Net unrealized gains (losses) on investments	4	41,242
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-23
9	Total adjustments (net) Add lines 4 - 8	9	41,219
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	192,959

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	3,033,961
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	41,242		
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	41,242
3	Subtract line **2e** from line **1**			3	2,992,719
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	28,815		
c	Add lines **4a** and **4b**			4c	28,815
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	3,021,534

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

1	Total expenses and losses per audited financial statements			1	2,869,821
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	27		
e	Add lines **2a** through **2d**			2e	27
3	Subtract line **2e** from line **1**			3	2,869,794
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			
c	Add lines **4a** and **4b**			4c	0
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	2,869,794

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, 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

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	JUNIOR ACHIEVEMENT AND THE FOUNDATION ARE NONPROFIT ENTITIES EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER THE PROVISIONS OF THE INTERNAL REVENUE CODE, SECTION 501(C)(3) AND APPLICABLE STATE STATUTES IN ACCORDANCE WITH THE GUIDANCE FOR IRC SECTION 501(C)(3), THE ORGANIZATION HAS EVALUATED WHETHER THEY HAVE ANY SIGNIFICANT TAX UNCERTAINTIES THAT WOULD REQUIRE RECOGNITION OR DISCLOSURE PRIMARILY DUE TO THE EXEMPT STATUS, THE ORGANIZATION DOES NOT HAVE ANY SIGNIFICANT TAX UNCERTAINTIES THAT WOULD REQUIRE RECOGNITION OR DISCLOSURE
PART XI, LINE 8 - OTHER ADJUSTMENTS		OTHER ADJUSTMENTS -23
PART XII, LINE 4B - OTHER ADJUSTMENTS		TRANSFER/GRANT FROM JUNIOR ACHIEVEMENT FOUNDATION OF THE UPPER MIDWEST 28,815
PART XIII, LINE 2D - OTHER ADJUSTMENTS		MISCELLANEOUS ADJUSTMENTS 27

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SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
JUNIOR ACHIEVEMENT OF THE UPPER MIDWEST

Employer identification number
41-1424988

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

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

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? **Yes**	**No**	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
Total . . . . ▶						

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

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

			(a) Event #1 BOWLING (event type)	(b) Event #2 GOLF (event type)	(c) Other Events 17 (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1	Gross receipts	571,558	130,508	312,769	1,014,835
	2	Less Charitable contributions				
	3	Gross income (line 1 minus line 2)	571,558	130,508	312,769	1,014,835
Direct Expenses	4	Cash prizes				
	5	Non-cash prizes	10,978	5,635	280	16,893
	6	Rent/facility costs	29,204	32,665	53,874	115,743
	7	Food and beverages			7,820	7,820
	8	Entertainment				
	9	Other direct expenses	18,007	11,938	48,883	78,828
	10	Direct expense summary Add lines 4 through 9 in column (d)				219,284
	11	Net income summary Combine lines 3 and 10 in column (d).				795,551

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Non-cash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
	7	Direct expense summary Add lines 2 through 5 in column (d)				
	8	Net gaming income summary Combine lines 1 and 7 in column (d)				

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

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," Explain

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," Explain

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

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

13 Indicate the percentage of gaming activity operated in

a The organization's facility	**13a**	
b An outside facility	**13b**	

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

Name ▶

Address ▶

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

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

c If "Yes," enter name and address

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ $

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

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

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

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation

Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
JUNIOR ACHIEVEMENT OF THE UPPER MIDWEST

Employer identification number
41-1424988

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**		
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply ☑ Compensation committee ☐ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☐ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	**4c**		No
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization? If "Yes," to line 5a or 5b, describe in Part III	**5b**		No
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization? If "Yes," to line 6a or 6b, describe in Part III	**6b**		No
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation (i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
(1) GINA BLAYNEY	(i)	155,246	27,000	22,808	23,581	3,735	232,370	0
	(ii)	0	0	0	0	0	0	0
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III **Supplemental Information**

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation

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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 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
JUNIOR ACHIEVEMENT OF THE UPPER MIDWEST

Employer identification number
41-1424988

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1		THE EXECUTIVE COMMITTEE IS MADE UP OF THE OFFICER'S OF THE CORPORATION, CHAIRPERSONS OF BOARD SUB-COMMITTEES AND AT-LARGE MEMBERS (ALL ARE MEMBERS OF THE JAUM BOARD OF DIRECTORS)

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 4		THE ORGANIZATION'S BY-LAWS WERE UPDATED AND THE ORGANIZATION'S VOTING STRUCTURE WAS CHANGED FROM MEMBER-DRIVEN TO BOARD-DRIVEN THE CHANGE WAS ADOPTED UNANIMOUSLY AT THE JAUM ANNUAL MEETING ON JUNE 23RD, 2011

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6		A PERSON OR ENTITY BECOMES A MEMBER OF JAUM IF THEY CONTRIBUTE $100 OR MORE DURING A FISCAL YEAR

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A		THE MEMBERSHIP ELECTS THE MEMBERS OF THE BOARD OF DIRECTORS AT THE ANNUAL MEETING (IN PERSON OR VIA PROXY)

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B		CHANGES TO THE ORGANIZATION'S BY-LAWS OR ARTICLES OF INCORPORATION ARE SUBJECT TO APPROVAL

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE FORM 990 IS PROVIDED TO THE FINANCE COMMITTEE FOR REVIEW AFTER THE FINANCE COMMITTEE REVIEWS THE FORM 990, THE ENTIRE BOARD WILL THEN PROCEED WITH THEIR REVIEW PROCESS AND APPROVE THE RETURN

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	THE PRESIDENT AND VP OF FINANCE AND ADMINISTRATION HAVE RESPONSIBILITY FOR MONITORING AND ENFORING ITS POLICY

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE BOARD CHAIR RECEIVES EQUI-COMP INFORMATION FROM JA USA (JUNIOR ACHIEVEMENT USA) ANNUALLY THAT BENCHMARKS THE PRESIDENT'S POSITION AND PROVIDES AN ESTABLISHED RANGE THE BOARD CHAIR REVIEWS THIS DATA AND IN CONSULTATION WITH OTHER BOARD MEMBERS DETERMINES THE ANNUAL SALARY OF THE PRESIDENT FOR ALL OTHER POSITIONS, JAUM USED EQUI-COMP DATA PROVIDED BY JA USA AND THE PRESIDENT, IN CONSULTATION WITH HER SENIOR LEADERSHIP TEAM, DETERMINES THE ANNUAL PAY FOR ALL POSITIONS BELOW THE PRESIDENT

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	WE PROVIDE THIS INFORMATION ON A REQUEST BASIS AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON OUR WEBSITE

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 41,242 OTHER ADJUSTMENTS -23 TOTAL TO FORM 990, PART XI, LINE 5 41,219

Identifier	Return Reference	Explanation
	FORM 990, PART XII, LINE 2C	THE OVERSIGHT PROCESS HAS NOT CHANGED FROM PRIOR YEARS

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

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

Name of the organization
JUNIOR ACHIEVEMENT OF THE UPPER MIDWEST

Employer identification number
41-1424988

Part I **Identification of Disregarded Entities** (Complete if the organization answered "Yes" on 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

Part II **Identification of Related Tax-Exempt Organizations** (Complete if the organization answered "Yes" on 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 organization Yes	No
(1) JUNIOR ACHIEVEMENT FOUNDATION OF THE UPPER MIDWEST 1800 WHITE BEAR AVENUE NORTH MAPLEWOOD, MN 55109 41-1872097	CARRY OUT THE PURPOSE OF JUNIOR ACHIEVEMENT OF THE UPPER MIDWEST	MN	501(C)(3)	LINE 9		Yes	

Part III **Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on 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) Disproprtionate 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	

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered "Yes" on 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

Part V **Transactions With Related Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, 35A, or 36.)

			Yes	No
	Note. Complete line 1 if any entity is listed in Parts II, III or IV			
1	During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	**1a**		**No**
b	Gift, grant, or capital contribution to other organization(s)	**1b**		**No**
c	Gift, grant, or capital contribution from other organization(s)	**1c**	**Yes**	
d	Loans or loan guarantees to or for other organization(s)	**1d**		**No**
e	Loans or loan guarantees by other organization(s)	**1e**	**Yes**	
f	Sale of assets to other organization(s)	**1f**		**No**
g	Purchase of assets from other organization(s)	**1g**		**No**
h	Exchange of assets	**1h**		**No**
i	Lease of facilities, equipment, or other assets to other organization(s)	**1i**		**No**
j	Lease of facilities, equipment, or other assets from other organization(s)	**1j**		**No**
k	Performance of services or membership or fundraising solicitations for other organization(s)	**1k**		**No**
l	Performance of services or membership or fundraising solicitations by other organization(s)	**1l**		**No**
m	Sharing of facilities, equipment, mailing lists, or other assets	**1m**	**Yes**	
n	Sharing of paid employees	**1n**	**Yes**	
o	Reimbursement paid to other organization for expenses	**1o**		**No**
p	Reimbursement paid by other organization for expenses	**1p**	**Yes**	
q	Other transfer of cash or property to other organization(s)	**1q**		**No**
r	Other transfer of cash or property from other organization(s)	**1r**	**Yes**	

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) JUNIOR ACHIEVEMENT FOUNDATION OF THE UPPER MIDWEST	C	28,815	FAIR MARKET VALUE
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on 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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproprtionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 41-1424988
Name: JUNIOR ACHIEVEMENT OF THE UPPER MIDWEST

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(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			
BETH ABBOTT DIRECTOR	2 00	X						0	0	0
DARYOUSH ALLAEI DIRECTOR	2 00	X						0	0	0
BRETT D ANDERSON DIRECTOR	2 00	X						0	0	0
VICKI BAILEY DIRECTOR	2 00	X						0	0	0
GILBERT L BALDWIN DIRECTOR	2 00	X						0	0	0
GREG BARBER DIRECTOR	2 00	X						0	0	0
DOUGLAS BENNER DIRECTOR	2 00	X						0	0	0
KELLY BRETZ DIRECTOR	2 00	X						0	0	0
SHEILA M BROWN DIRECTOR	2 00	X						0	0	0
JIM BUTTS DIRECTOR	2 00	X						0	0	0
MARK CASPER DIRECTOR	2 00	X						0	0	0
MARILYN A DAHL DIRECTOR	2 00	X						0	0	0
LORI DAY DIRECTOR	2 00	X						0	0	0
HANK DONATELL DIRECTOR	2 00	X						0	0	0
MICHAEL D DUFFY DIRECTOR	2 00	X						0	0	0
PHIL ESTEN DIRECTOR	2 00	X						0	0	0
DONALD E GARRETSON DIRECTOR	2 00	X						0	0	0
CHRISTINE GIBSON VICE CHAIR - CORP COUNCIL	3 00	X						0	0	0
JAMES R GIERTZ VICE BOARD CHAIR	4 00	X		X				0	0	0
TERRY GILBERSTADT DIRECTOR	2 00	X						0	0	0
CRAIG A GORDON VICE CHAIR - R&D	3 00	X						0	0	0
TIMOTHY GRAFE DIRECTOR	2 00	X						0	0	0
RONALD P HAFNER DIRECTOR	2 00	X						0	0	0
DAVID HAKENSEN VICE CHAIR - PR	3 00	X						0	0	0
PATRICIA HANSON DIRECTOR	2 00	X						0	0	0