



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



Form **990****Return of Organization Exempt From Income Tax**

OMB No 1545-0047

2012**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

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

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

A For the 2012 calendar year, or tax year beginning		, 2012, and ending		, 20	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Community Shares of Wisconsin Inc			D Employer identification number	
	Doing Business As			39-1172378	
	Number and street (or P O box if mail is not delivered to street address)			Room/suite	
	612 W Main St			200	
	City, town or post office, state, and ZIP code			608 256-1066	
Madison, WI 53703			G Gross receipts \$ 1,206,915		
F Name and address of principal officer			H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
			H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No		
			If "No," attach a list (see instructions)		
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			H(c) Group exemption number ▶		
J Website: ▶ www.communityshares.com					
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation 1973		M State of legal domicile WI

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>Help raise visibility and support for the work of our sixty-three member nonprofits</u>	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3 64
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 64
	5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5 12
	6	Total number of volunteers (estimate if necessary)	6 135
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 0
b	Net unrelated business taxable income from Form 990-T, line 34	7b 0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 1,115,302 Current Year 1,145,456
	9	Program service revenue (Part VIII, line 2g)	72,526 61,276
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	679 183
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,188,507 1,206,915
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	627,599 615,522
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	376,918 428,522
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶	
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	179,034 153,199
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,183,551 1,197,243
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	4,956 9,672
	20	Total assets (Part X, line 16)	Beginning of Current Year 1,036,830 End of Year 1,076,772
	21	Total liabilities (Part X, line 26)	544,034 574,304
	22	Net assets or fund balances. Subtract line 21 from line 20	492,796 502,468

Part II Signature Block					
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
Sign Here	Signature of officer <u>Emily Dickmann</u>			Date <u>6-24-13</u>	
	Type or print name and title <u>Emily Dickmann, President</u>				
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name ▶		Firm's EIN ▶		
	Firm's address ▶		Phone no		
	May the IRS discuss this return with the preparer shown above? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No				

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form **990** (2012)

5-14

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐**1** Briefly describe the organization's mission:

Community Shares of Wisconsin -- together with its donors and member nonprofits -- addresses social, economic and
environmental problems through grassroots activities, advocacy, research, and public education

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 984,899 including grants of \$ 615,522) (Revenue \$ 61,276)

Community Shares of Wisconsin (CSW) supports our member groups (1) by raising money through workplace giving and from
individual donors, and (2) by providing training, technical support, and networking. In 2012, CSW distributed \$615,522 to its
sixty-three member nonprofits

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe in Schedule O.)

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

4e Total program service expenses **984,899**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 ✓	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 ✓	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	✓
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	✓
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	✓
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	✓
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	✓
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	✓
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a ✓	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	✓
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	✓
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	✓
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	✓
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	✓
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a ✓	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	✓
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	✓
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV	15	✓
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV	16	✓
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	✓
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	✓
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	✓
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	✓
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 ✓	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	✓
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	✓
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	24a	✓
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? <i>If "Yes," complete Schedule L, Part I</i>	25a	✓
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? <i>If "Yes," complete Schedule L, Part I</i>	25b	✓
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26	✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	✓
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? <i>If "Yes," complete Schedule L, Part IV</i>	28a	✓
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	✓
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? <i>If "Yes," complete Schedule L, Part IV</i>	28c	✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	✓
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	✓
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	✓
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	✓
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✓
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	✓
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	✓
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 ✓	

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

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

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 64		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	1b 64		
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		<input checked="" type="checkbox"/>
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		<input checked="" type="checkbox"/>
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	<input checked="" type="checkbox"/>	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		<input checked="" type="checkbox"/>
6 Did the organization have members or stockholders?	6		<input checked="" type="checkbox"/>
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		<input checked="" type="checkbox"/>
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		<input checked="" type="checkbox"/>
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	<input checked="" type="checkbox"/>	
b Each committee with authority to act on behalf of the governing body?	8b	<input checked="" type="checkbox"/>	
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		<input checked="" type="checkbox"/>

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	<input checked="" type="checkbox"/>
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	<input checked="" type="checkbox"/>
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	<input checked="" type="checkbox"/>
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	<input checked="" type="checkbox"/>
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	<input checked="" type="checkbox"/>
13 Did the organization have a written whistleblower policy?	13	<input checked="" type="checkbox"/>
14 Did the organization have a written document retention and destruction policy?	14	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b Other officers or key employees of the organization	15b	<input checked="" type="checkbox"/>
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	<input checked="" type="checkbox"/>
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take 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 ► **WI**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► **Kathleen Messinger, Financial Manager, 608 256-1066, 612 W Main St, Ste 200, Madison, WI 53703**

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Emily Dickmann - President	1									
Brynne McBride - Vice President	1	✓		✓				0	0	0
(2) Kate McFeeley - Treasurer	1									
Rich Storck - Secretary	1	✓		✓				0	0	0
(3) David Allen - Board member	.5									
Kelly Anderson - Board member	.5	✓						0	0	0
(4) Mike Basford - Board member	.5									
Laurel Bastion - Board member	.5	✓						0	0	0
(5) Katie Beilfuss - Board member	.5									
Carol Bracewell - Board member	.5	✓						0	0	0
(6) Kathleen Brandenburg - Board member	.5									
Denny Caneff - Board member	.5	✓						0	0	0
(7) Michael Childers - Board member	.5									
Nora Cusack - Board member	.5	✓						0	0	0
(8) Jeanne Duffy - Board member	.5									
Michele Erikson - Board member	.5	✓						0	0	0
(9) Julie Fisher - Board member	.5									
Kelly Forman - Board member	.5	✓						0	0	0
(10) Cecilia Gillhouse - Board member	.5									
Jim Goronson - Board member	.5	✓						0	0	0
(11) Jill Groblewski - Board member	.5									
Miriam Grunes - Board member	.5	✓						0	0	0
(12) Dan Guerra - Board member	.5									
Jennifer Hanner - Board member	.5	✓						0	0	0
(13) Stacy Harbaugh - Board member	.5									
Sarah Hole - Board member	.5	✓						0	0	0
(14) Bob Jacobson - Board member	.5									
Peter Joyce - Board member	.5	✓						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(15) Andrea Kaminski - Board member	.5									
Joan Karan - Board member	.5	✓						0	0	0
(16) Anne Katz - Board member	.5									
Pam Kleiss - Board member	.5	✓						0	0	0
(17) Chad LaFlash - Board member	.5									
Kathy Lemke - Board member	.5	✓						0	0	0
(18) Cynthia Lin - Board member	.5									
Patty Loosen - Board member	.5	✓						0	0	0
(19) Jenny Lynes - Board member	.5									
Kevin Magee - Board member	.5	✓						0	0	0
(20) Denise Matyka - Board member	.5									
Megin McDonell - Board member	.5	✓						0	0	0
(21) Eleanor McEntee - Board member	.5									
Debby Meyer - Board member	.5	✓						0	0	0
(22) Andy Miller - Board member	.5									
Marianne Morton - Board member	.5	✓						0	0	0
(23) Deb Nemeth - Board member	.5									
Laura Olah - Board member	.5	✓						0	0	0
(24) Caroline Oldershaw - Board member	.5									
Lynn Olson - Board member	.5	✓						0	0	0
(25) Mindy Petersen - Board member	.5									
Mark Porter - Board member	.5	✓						0	0	0
1b Sub-total								0	0	0
c Total from continuation sheets to Part VII, Section A								73,440	0	4,672
d Total (add lines 1b and 1c)								73,440	0	4,672

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

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

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. Report compensation for the calendar year ending with or within the organization's tax year.

(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 of compensation from the organization ▶

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Andrea Potter - Board member	.5									
Dani Rischall - Board member	.5	✓						0	0	0
(2) Harriet Rowan - Board member	.5									
Eva Schulte - Board member	.5	✓						0	0	0
(3) Dawn Shegonee - Board member	.5									
Greg Smith - Board member	.5	✓						0	0	0
(4) Amy Soyck - Board member	.5									
Steve Starkey - Board member	.5	✓						0	0	0
(5) Kia Stearn - Board member	.5									
Jacinda Tessman - Board member	.5	✓						0	0	0
(6) Dane Varese - Board member	.5									
Carol Weidel - Board member	.5	✓						0	0	0
(7) Angela West Blank - Board member	.5									
Martha Worcester - Board member	.5	✓						0	0	0
(8) Crystel Anders - Executive Director	40			✓				73,440	0	4,672
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VIII Statement of RevenueCheck if Schedule O contains a response to any question in this Part VIII. ☐

				(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	40,472			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,104,984			
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f ▶		1,145,456			
Program Service Revenue				Business Code			
	2a	Contract services	561000	40,276	40,276		
	b	Administrative fees	561000	21,000	21,000		
	c					
	d					
	e					
	f	All other program service revenue					
	g	Total. Add lines 2a-2f ▶		61,276			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		183			183
	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) ▶					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b	Less: cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss) ▶					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18 a					
	b	Less: direct expenses b					
	c	Net income or (loss) from fundraising events ▶					
	9a	Gross income from gaming activities. See Part IV, line 19 a					
	b	Less: direct expenses b					
	c	Net income or (loss) from gaming activities ▶					
	10a	Gross sales of inventory, less returns and allowances a					
	b	Less: cost of goods sold b					
c	Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue			Business Code				
11a						
b						
c						
d	All other revenue						
e	Total. Add lines 11a-11d ▶						
12	Total revenue. See instructions ▶		1,206,915	61,276		183	

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).

Check if Schedule O contains a response to any question in this Part IX ☐**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 United States. See Part IV, line 21	615,522	615,522		
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	73,110	46,352	16,157	10,601
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	246,486	156,272	54,473	35,741
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	12,298	7,797	2,718	1,783
9 Other employee benefits	68,926	43,699	15,233	9,994
10 Payroll taxes	27,702	17,563	6,122	4,017
11 Fees for services (non-employees):				
a Management				
b Legal	987		987	
c Accounting	6,600		6,600	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	18,571	13,962		4,609
12 Advertising and promotion	16,377	8,469	1,017	6,891
13 Office expenses	47,615	17,368	5,998	14,249
14 Information technology				
15 Royalties				
16 Occupancy	44,960	32,114	7,757	5,089
17 Travel	4,869	4,673	25	171
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,164	3,749	251	164
23 Insurance	4,666	2,969	1,025	672
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a dues & subscriptions	4,390	4,390		
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,197,243	984,899	118,363	93,981
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response to any question in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing		1	
	2 Savings and temporary cash investments	247,540	2	316,403
	3 Pledges and grants receivable, net	686,694	3	720,345
	4 Accounts receivable, net	90,846	4	27,400
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other 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). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	4,936	9	4,866
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 39,493		
	b Less: accumulated depreciation	10b 31,735	6,814	10c 7,758
	11 Investments—publicly traded securities		11	
	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)	1,036,830	16	1,076,772	
Liabilities	17 Accounts payable and accrued expenses	26,003	17	33,168
	18 Grants payable	518,031	18	541,136
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other 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		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	544,034	26	574,304
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	198,063	27	215,094
	28 Temporarily restricted net assets	294,733	28	287,374
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	492,796	33	502,468
34 Total liabilities and net assets/fund balances	1,036,830	34	1,076,772	

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,206,915
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,197,243
3	Revenue less expenses. Subtract line 2 from line 1	3	9,672
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	492,796
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	502,468

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

1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? ☐ Yes ☒ No
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant? ☐ Yes ☒ No
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? ☐ Yes ☒ No
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

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? ☐ Yes ☒ 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 ☐ Yes ☒ No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

Community Shares of Wisconsin Inc

Employer identification number

39-1172378

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

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

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

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s).

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2012 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2012. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test—2011. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	997,316	973,929	1,024,550	1,115,302	1,145,456	5,256,553
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	51,974	61,803	64,651	72,526	61,276	312,230
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	1,049,290	1,035,732	1,089,201	1,187,828	1,206,732	5,568,783
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						5,568,783

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6	1,049,290	1,035,732	1,089,201	1,187,828	1,206,732	5,568,783
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,558	1,370	1,165	679	183	7,955
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	4,558	1,370	1,165	679	183	7,955
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	1,053,848	1,037,102	1,090,366	1,188,507	1,206,915	5,576,738
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	99.86 %
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	99.67 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	0.00 %
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	0.33 %

- 19a 33¹/₃% support tests—2012.** If the organization did not check the box on line 14, and line 15 is more than 33¹/₃%, and line 17 is not more than 33¹/₃%, check this box and **stop here**. The organization qualifies as a publicly supported organization . ▶ ☒
- b 33¹/₃% support tests—2011.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33¹/₃%, and line 18 is not more than 33¹/₃%, 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.** 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).

This image shows a full page of handwriting practice paper. It features 20 evenly spaced horizontal dashed lines across the entire width of the page, providing a guide for letter height and placement. The background is plain white, and there are no margins or additional markings.

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No 1545-0047

2012

**Open to Public
Inspection**

Community Shares of Wisconsin, Inc

Employer identification number

39-1172378

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

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

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

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

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

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

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

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

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

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

- a** ☐ Public exhibition
b ☐ Scholarly research

- d** ☐ Loan or exchange programs
e ☐ Other _____

c ☐ Preservation for future generations

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

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 XIII 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 XIII. Check here if the explanation has been provided in Part XIII ☐

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment %
b Permanent endowment %
c Temporarily restricted endowment %

The percentages in lines 2a, 2b, and 2c should equal 100%.

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

- (i)** unrelated organizations
(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		39,493	31,735	7,758
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				7,758

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

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

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

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

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

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

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

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

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

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

1	Total revenue, gains, and other support per audited financial statements	1	730,140
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-476,775
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	1,206,915
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 XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	1,206,915

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

1	Total expenses and losses per audited financial statements	1	720,468
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 XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
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 XIII.)	4b	476,775
c	Add lines 4a and 4b	4c	476,775
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	1,197,243

Part XIII Supplemental Information

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

Part XI, Line 2d - Other Adjustments: contributions designated by donors for specific member nonprofits

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

**SCHEDULE I
(Form 990)**

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

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

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

Employer identification number

Community Shares of Wisconsin, Inc

39-1172378

Part I General Information on Grants and Assistance

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) 1000 Friends of Wisconsin Madison, WI	39-1857262	501(c)(3)	8,644				general support
(2) ABC for Health Madison, WI	39-1783748	501(c)(3)	11,967				general support
(3) ACLU of WI Fdn Madison, WI	23-7052345	501(c)(3)	15,849				general support
(4) Bayview Fdn Madison, WI	39-6092644	501(c)(3)	12,829				general support
(5) Center for Media & Democracy Madison, WI	39-1777402	501(c)(3)	7,839				general support
(6) Chrysalis Madison, WI	39-1343633	501(c)(3)	10,815				general support
(7) Citizens Utility Board Madison, WI	39-1555109	501(c)(3)	5,482				general support
(8) Clean Wisconsin Madison, WI	39-1413448	501(c)(3)	16,757				general support
(9) Coalition of WI Aging Groups Madison, WI	39-1333172	501(c)(3)	6,529				general support
(10) Common Wealth Development Madison, WI	39-1323500	501(c)(3)	7,954				general support
(11) Community GroundWorks Madison, WI	39-2024302	501(c)(3)	10,952				general support
(12) Disability Rights Wisconsin Madison, WI	39-1279037	501(c)(3)	9,716				general support
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table			49				
3 Enter total number of other organizations listed in the line 1 table							

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

Cat. No. 50055P

Schedule I (Form 990) (2012)

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

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

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

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

Allocated funds are based on donor direction and are unrestricted.

**SCHEDULE I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

► Attach to Form 990 to list additional information for
Schedule I (Form 990), Part II or Part III.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

Community Shares of Wisconsin, Inc

Employer identification number

39 1172378

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part I).

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Fair Housing Ctr-Greater Madison Madison, WI	39-1286685	501(c)(3)	6,464				general support
Fair Wi Education Fund Madison, WI	02-0559730	501(c)(3)	10,979				general support
Friends of Wi State Parks Madison, WI	39-1882260	501(c)(3)	22,256				general support
Gathering Waters Conservancy Madison, WI	39-1805090	501(c)(3)	11,850				general support
GSA for Safe Schools Madison, WI	20-4088208	501(c)(3)	26,923				general support
Grassroots Empowerment Project Madison, WI	39-20222805	501(c)(3)	5,448				general support
Housing Initiatives Madison, WI	39-1781842	501(c)(3)	9,337				general support
Interfaith Coalition Worker Justice Madison, WI	39-1966613	501(c)(3)	5,547				general support
League Women Voters Wi Ed Networ Madison, WI	39-1609121	501(c)(3)	14,565				general support
Legal Action of Wisconsin Madison, WI	39-1077192	501(c)(3)	11,074				general support
Madison Area Com Land Trust Madison, WI	39-1680095	501(c)(3)	5,729				general support
Madison Audubon Society Madison, WI	39-1393389	501(c)(3)	10,260				general support
Midwest Environmental Advocates Madison, WI	39-2006475	501(c)(3)	5,767				general support
NARAL Pro-Choice Wi Fdn Madison, WI	39-2006641	501(c)(3)	13,020				general support
New Harvest Fdn Madison, WI	39-1505075	501(c)(3)	9,292				general support

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

Cat No 51026W

Schedule I-1 (Form 990) 2009

**SCHEDULE I-1
(Form 990)**

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Schedule I (Form 990)

▶ Attach to Form 990 to list additional information for
Schedule I (Form 990), Part II or Part III.

OMB No. 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

Community Shares of Wisconsin, Inc

Employer identification number
39 1172378

Part I Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
OutReach Madison, WI	39-1336583	501(c)(3)	14,687				general support
PSR Wisconsin Madison, WI	39-1371810	501(c)(3)	6,410				general support
The Progressive Madison, WI	39-0773233	501(c)(3)	10,570				general support
Project Home Madison, WI	39-1279307	501(c)(3)	15,635				general support
Rape Crisis Center Madison, WI	23-7329215	501(c)(3)	27,218				general support
REAP Food Group Madison, WI	39-2043788	501(c)(3)	11,443				general support
River Alliance of Wisconsin Madison, WI	39-1781842	501(c)(3)	17,428				general support
Sierra Club Fdn Madison, WI	94-6069890	501(c)(3)	18,680				general support
Sustain Dane Madison, WI	43-1953180	501(c)(3)	5,690				general support
Tenant Resource Center Madison, WI	39-1360105	501(c)(3)	9,595				general support
UNIDOS Against Domestic Violence Madison, WI	39-1967912	501(c)(3)	5,903				general support
Wi Coalition Against Domestic Violence Madison, WI	39-1380437	501(c)(3)	15,840				general support
Wi Coalition Against Sexual Assault Madison, WI	39-1560486	501(c)(3)	6,239				general support
Wi Council of Blind/Visually Impaired Madison, WI	39-0977746	501(c)(3)	5,215				general support
Wi Council on Children & Families Madison, WI	39-0806301	501(c)(3)	13,530				general support

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

Cat No 51026W

Schedule I-1 (Form 990) 2009

Continuation Sheet for Schedule I (Form 990)

► Attach to Form 990 to list additional information for Schedule I (Form 990), Part II or Part III.

Department of the Treasury
Internal Revenue Service

Name of the organization

Name of the organization	Community Shares of Wisconsin, Inc

39	Employer identification number	1172378
----	--------------------------------	---------

Community Shares of Wisconsin, Inc

[illegible]

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

Cat No 51026W

Schedule I-1 (Form 990) 2009

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2012

**Open to Public
Inspection**

Name of the organization

Community Shares of Wisconsin

Employer identification number

39-1172378

Form 990, Part VI, Section A, Line 4. To bylaws, added paragraph describing affect of merger with Community CHIP. CHIP becomes a
program of CSW, CHIP board members and member nonprofits become CSW board members and member nonprofits.

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

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

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

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



FINANCIAL STATEMENTS

December 31, 2012 and 2011

CONTENTS

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



INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Community Shares of Wisconsin, Inc., which comprise the statements of financial position as of December 31, 2012 and 2011, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Shares of Wisconsin, Inc. as of December 31, 2012 and 2011, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Wegner CPAs LLP

Wegner CPAs, LLP
Madison, Wisconsin
May 6, 2013

Janesville Office:
101 E. Milwaukee Street
Suite 425
Janesville, WI 53545
P: (608) 756-4020

Baraboo Office:
123 Second Street
P.O. Box 150
Baraboo, WI 53913
P: (608) 356-3966
F: (608) 356-2966

Pewaukee Office:
W239 N3490 Pewaukee Road
Suite 200
Pewaukee, WI 53072
P: (262) 522-7555
F: (262) 522-7550

Madison Office:
2110 Luann Lane
Madison, WI 53713
P: (608) 274-4020
F: (608) 274-0775

www.wegnercpas.com
info@wegnercpas.com
(888) 204-7665

COMMUNITY SHARES OF WISCONSIN, INC.
STATEMENTS OF FINANCIAL POSITION
December 31, 2012 and 2011

ASSETS	2012	2011
CURRENT ASSETS		
Cash	\$ 197,927	\$ 129,247
Campaign pledges receivable - net	720,345	686,694
Miscellaneous receivables	27,400	31,670
Due from Community CHIP - related party	-	59,176
Prepaid expenses	4,866	4,936
Total current assets	950,538	911,723
EQUIPMENT		
Equipment	39,493	44,046
Less accumulated depreciation	31,735	37,232
Equipment - net	7,758	6,814
ASSETS DESIGNATED FOR LONG-TERM RESERVES		
Cash	87,624	87,624
Certificates of deposit	30,852	30,669
Total assets designated for long-term reserves	118,476	118,293
Total assets	\$ 1,076,772	\$ 1,036,830
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 14,954	\$ 8,438
Accrued payroll and taxes	18,214	17,565
Due to designated member agencies	541,136	518,031
Total liabilities	574,304	544,034
NET ASSETS		
UNRESTRICTED		
Undesignated	96,618	79,770
Designated by the Board of Directors for		
Undesignated distribution fund	32,000	32,000
Equipment fund	11,400	11,400
Operating contingency fund	75,076	74,893
Total board designated	118,476	118,293
Total unrestricted	215,094	198,063
Temporarily restricted	287,374	294,733
Total net assets	502,468	492,796
Total liabilities and net assets	\$ 1,076,772	\$ 1,036,830

COMMUNITY SHARES OF WISCONSIN, INC.
STATEMENTS OF ACTIVITIES
Years ended December 31, 2012 and 2011

	Unrestricted	Temporarily Restricted	2012 Total
REVENUE, GAINS, AND OTHER SUPPORT			
Campaign contributions for next year	\$ -	\$ 769,783	\$ 769,783
Less donor designations to member agencies	-	(446,861)	(446,861)
Less allowance for uncollectible pledges	-	(35,548)	(35,548)
Total campaign contributions	-	287,374	287,374
Other contributions	322,387	-	322,387
Special events	18,448	-	18,448
Membership dues	40,472	-	40,472
Administrative fees	21,000	-	21,000
Interest income	183	-	183
Other	40,276	-	40,276
Total revenue, gains, and other support	442,766	287,374	730,140
EXPENSES			
Program services	508,121	-	508,121
Supporting activities			
Management and general	118,363	-	118,363
Fundraising	70,132	-	70,132
Campaign fundraising	23,851	-	23,851
Total supporting activities	212,347	-	212,347
Total expenses	720,468	-	720,468
NET ASSETS RELEASED FROM RESTRICTIONS			
Campaign contributions for current year	274,460	(274,460)	-
Releases of other time restrictions	5,175	(5,175)	-
Releases of purpose restrictions	15,098	(15,098)	-
Change in net assets	17,031	(7,359)	9,672
Net assets - beginning of year	198,063	294,733	492,796
Net assets - end of year	\$ 215,094	\$ 287,374	\$ 502,468

<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2011 Total</u>
\$ -	\$ 741,224	\$ 741,224
-	(432,530)	(432,530)
-	(34,234)	(34,234)
-	274,460	274,460
277,819	19,122	296,941
19,895	-	19,895
37,700	-	37,700
35,000	-	35,000
678	-	678
37,519	-	37,519
408,611	293,582	702,193
489,184	-	489,184
112,910	-	112,910
73,968	-	73,968
21,175	-	21,175
208,053	-	208,053
697,237	-	697,237
300,449	(300,449)	-
-	-	-
3,850	(3,850)	-
15,673	(10,717)	4,956
182,390	305,450	487,840
<u>\$ 198,063</u>	<u>\$ 294,733</u>	<u>\$ 492,796</u>

COMMUNITY SHARES OF WISCONSIN, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
Years ended December 31, 2012 and 2011

	<u>Program Services</u>	<u>Management and General</u>
2012		
Personnel	\$ 271,683	\$ 94,704
Professional fees	13,962	7,587
Copying and printing	7,258	532
Training and travel	4,672	25
Postage	1,397	104
Insurance	2,969	1,025
Office	16,256	4,432
Occupancy	32,113	7,757
Advertising	8,469	1,017
Dues and publications	4,390	-
Telephone	1,509	526
Member allocations	135,747	-
Community development grants	3,000	-
Miscellaneous	948	404
Depreciation	3,748	251
Total expenses	<u><u>\$ 508,121</u></u>	<u><u>\$ 118,363</u></u>
	<u>Program Services</u>	<u>Management and General</u>
2011		
Personnel	\$ 229,538	\$ 85,935
Professional fees	22,770	9,242
Copying and printing	7,887	508
Training and travel	6,716	33
Postage	2,206	116
Insurance	2,791	1,034
Office	27,339	5,978
Occupancy	29,443	8,185
Advertising	9,975	914
Dues and publications	3,574	-
Telephone	1,317	493
Member allocations	138,294	-
Community development grants	3,000	-
Miscellaneous	-	64
Depreciation	4,334	408
Total expenses	<u><u>\$ 489,184</u></u>	<u><u>\$ 112,910</u></u>

See accompanying notes.

<u>Fundraising</u>	<u>Campaign Fundraising</u>	<u>2012 Total</u>
\$ 47,995	\$ 14,141	\$ 428,522
2,734	1,875	26,158
3,161	4,835	15,785
4	167	4,869
3,051	546	5,098
519	153	4,666
1,284	810	22,783
3,931	1,158	44,960
6,891	-	16,377
-	-	4,390
267	79	2,380
-	-	135,747
-	-	3,000
167	49	1,569
127	37	4,164
<u>\$ 70,132</u>	<u>\$ 23,851</u>	<u>\$ 720,468</u>

<u>Fundraising</u>	<u>Campaign Fundraising</u>	<u>2011 Total</u>
\$ 49,752	\$ 11,684	\$ 376,909
3,021	1,965	36,998
2,345	4,795	15,535
14	165	6,928
3,256	309	5,887
598	141	4,564
1,719	880	35,916
4,738	1,113	43,479
8,003	-	18,892
-	-	3,574
286	67	2,163
-	-	138,294
-	-	3,000
-	-	64
236	56	5,034
<u>\$ 73,968</u>	<u>\$ 21,175</u>	<u>\$ 697,237</u>

COMMUNITY SHARES OF WISCONSIN, INC.
STATEMENTS OF CASH FLOWS
Years ended December 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 9,672	\$ 4,956
Adjustments to reconcile change in net assets to net cash flows from operating activities		
Allowance for uncollectible campaign pledges	1,314	(2,936)
Depreciation	4,164	5,034
(Increase) decrease in assets		
Campaign pledges receivable	(34,965)	35,395
Miscellaneous receivables	4,270	(12,048)
Due from Community CHIP - related party	59,176	(44,630)
Prepaid expenses	70	505
Increase (decrease) in liabilities		
Accounts payable	6,516	1,738
Accrued payroll and taxes	649	(538)
Due to designated member agencies	23,105	(32,478)
Net cash flows from operating activities	<u>73,971</u>	<u>(45,002)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of assets designated for long-term reserves	(183)	(331)
Purchases of equipment	(5,108)	(9,085)
Net cash flows from investing activities	<u>(5,291)</u>	<u>(9,416)</u>
Net change in cash	68,680	(54,418)
Cash - beginning of year	129,247	183,665
Cash - end of year	<u>\$ 197,927</u>	<u>\$ 129,247</u>

See accompanying notes.

COMMUNITY SHARES OF WISCONSIN, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

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

Temporarily restricted net assets—Net assets whose use has been limited by donor-imposed time restrictions or purpose restrictions. Temporarily restricted net assets at December 31, 2012 consisted of \$287,374 of contributions restricted for distributions to member agencies in the subsequent year. Temporarily restricted net assets at December 31, 2011 consisted of \$274,460 of contributions restricted for distributions to member agencies in the subsequent year; \$5,175 of other contributions restricted for time; and \$15,098 of contributions restricted for specific purposes.

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

Campaign Pledges

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

Allowance for Uncollectible Pledges

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

Donated Services

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

COMMUNITY SHARES OF WISCONSIN, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Equipment

Acquisitions of equipment in excess of \$2,500 are capitalized. Purchases of equipment are recorded at cost. Donations of equipment are recorded as support at their estimated fair value on the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, Community Shares reports expirations of donor restrictions when the donated or acquired assets are placed in service. Community Shares reclassifies temporarily restricted net assets to unrestricted net assets at that time. Depreciation is provided using the straight-line method over three to five years, the estimated useful lives of the assets.

Member Agency Work Hours

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

Expense Allocation

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

Program Services - consists of technical assistance to members and other nonprofit organizations; processing and distributing distributions to member nonprofits; administration of the Annual Awards; coordination of nonprofit workshops; participation in community programs and boards; and staffing of access committees and promotional activities related to member agencies' work and activities. Community Shares also coordinates Center for Change activities and programs. Community Shares records payments from Center for Change tenants as revenue and records all the expenses associated with Center for Change.

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

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

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

COMMUNITY SHARES OF WISCONSIN, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

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

Endowment Fund

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

Income Tax Status

Community Shares is a nonprofit public charity exempt under Internal Revenue Code Section 501(c)(3) and is therefore not subject to federal and state income or franchise taxes. The Community Shares' federal exempt organization returns are subject to examination by the Internal Revenue Service, generally for three years after they are filed. With few exceptions, Community Shares is no longer subject to such examinations for years before 2009.

Date of Management's Review

Management has evaluated subsequent events through May 6, 2013, the date which the financial statements were available to be issued.

NOTE 2 - ENDOWMENT FUND

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

The amount available for annual distribution represents 4.75% percent of a rolling twelve-quarter average. Community Shares has elected to reinvest the annual distribution. All other interest and appreciation is added to the Fund. Principal may not be drawn from the Fund except with approval of the Foundation's Board of Governors. The fair value of the Fund at December 31, 2012 and 2011 was \$32,713 and \$28,924.

COMMUNITY SHARES OF WISCONSIN, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

NOTE 3 - CAMPAIGN PLEDGES RECEIVABLE

Campaign pledges receivable consisted of the following at December 31, 2012 and 2011.

	<u>2012</u>	<u>2011</u>
2012 Campaigns	\$ 698,087	\$ -
2011 Campaigns	57,806	662,515
2010 Campaigns	<u>-</u>	<u>58,413</u>
Campaign pledges receivable	755,893	720,928
Less allowance for uncollectible pledges	<u>35,548</u>	<u>34,234</u>
Campaign pledges receivable - net	<u><u>\$ 720,345</u></u>	<u><u>\$ 686,694</u></u>

NOTE 4 - OTHER CONTRIBUTIONS

Other contributions consisted of the following for 2012 and 2011:

	<u>2012</u>	<u>2011</u>
CSOW donors	\$ 89,865	\$ 105,706
In-kind	11,561	13,612
CHIP distribution grant	187,923	133,667
Corporate	36,885	54,865
Miscellaneous	1,495	-
Prior year campaign adjustment	<u>(5,342)</u>	<u>(10,909)</u>
Other contributions	<u><u>\$ 322,387</u></u>	<u><u>\$ 296,941</u></u>

NOTE 5 - IN-KIND CONTRIBUTIONS

Community Shares received in-kind contributions in the amount of \$11,561 for 2012. Of that amount, \$8,220 was advertising received for program services and \$3,341 was printing and professional services received for program services. Community Shares received in-kind contributions in the amount of \$13,612 for 2011. Of that amount, \$7,535 was advertising received for program services and \$6,077 was printing and professional services received for program services.

COMMUNITY SHARES OF WISCONSIN, INC.
NOTES TO FINANCIAL STATEMENTS
December 31, 2012 and 2011

NOTE 6 - RETIREMENT PLAN

Community Shares has adopted a 401(k) retirement plan. The retirement plan provides for discretionary contributions for eligible employees who are at least 21 years old and have worked for Community Shares for at least one year. Employees are 100% vested in all contributions made on their behalf after completion of two years of service. A year of service is defined as at least 1,000 hours of service during the plan year. The Board approved a 5% contribution to the retirement plan for 2012 and 2011. Retirement expense was \$12,298 and \$11,909 for 2012 and 2011.

NOTE 7 - DESCRIPTION OF LEASING ARRANGEMENTS

In February 2011 Community Shares began leasing office space under an operating lease agreement that expires in April 2016. The lease requires monthly payments of \$2,750 with annual increases of approximately 3%. Community Shares also leases office space for the Center for Change Resource and Volunteer Room under a month-to-month lease arrangement requiring monthly payments of \$760.

Community Shares leases a copier under a 36-month operating lease that commenced in March 2012 and requires monthly payments of \$138.

Lease expense was \$41,477 and \$40,072 for 2012 and 2011.

Future minimum lease payments are \$36,185, \$37,135, \$36,730, and \$12,260 for 2013, 2014, 2015, and 2016.

NOTE 8 - RELATED PARTY TRANSACTIONS AND SUBSEQUENT EVENT - COMMUNITY CHIP

Through the end of 2012 Community Shares and Community CHIP had member agencies in common, and board members representing those agencies served on both organizations' boards. Community CHIP was a 501(c)(4) organization formed in 1971 to educate the community in regard to, and develop support for, all kinds of community organizations and projects.

Community CHIP paid an administrative assessment fee to Community Shares for administrative services rendered. The administrative fees revenue for Community Shares was \$21,000 and \$35,000 for 2012 and 2011.

In 2012 and 2011 Community CHIP transferred its excess annual fundraising revenue to Community Shares in the form of a grant. The grant to Community Shares was \$187,923 and \$133,667 for 2012 and 2011.

Community CHIP owed Community Shares \$59,176 at December 31, 2011.

On January 1, 2013 the two organizations merged. Community Shares is the surviving entity in the merger. The assets and liabilities that Community Shares assumed from Community CHIP in conjunction with the merger were immaterial.