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Form **990**

OMB No 1545-0047

Return of Organization Exempt From Income TaxUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)**2008**Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

For the 2008 calendar year, or tax year beginning 2008, and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		Please use IRS label or print or type. See specific instructions. SOUTH DAKOTA MUNICIPAL LEAGUE GROUP RETURN 214 E. CAPITOL AVE. PIERRE, SD 57501	D Employer identification number 46-0356156 E Telephone number 605-224-8654 G Gross receipts \$ 211,017.
F Name and address of principal officer SAME AS C ABOVE		H(a) Is this a group return for affiliates? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H(b) Are all affiliates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If 'No,' attach a list. (see instructions) H(c) Group exemption number ▶ 8007	
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (4) ▶ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: ▶ N/A	
K Type of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: M State of legal domicile:	

Part I Summary	
1 Briefly describe the organization's mission or most significant activities. <u>UPDATE MUNICIPALITIES ON REPORTING REQUIREMENTS</u>	
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.	
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a) 3
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4
	5 Total number of employees (Part V, line 2a) 5
	6 Total number of volunteers (estimate if necessary) 6
	7a Total gross unrelated business revenue from Part VIII, line 12, column (A) 7a
7b Net unrelated business taxable income from Form 990-T, line 34 7b	
Revenue	8 Contributions and grants (Part VIII, line 1h) 8
	9 Program service revenue (Part VIII, line 2g) 9
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13
	14 Benefits paid to or for members (Part IX, column (A), line 4) 14
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15
	16a Professional fundraising fees (Part IX, column (A), line 11e) 16a
	b Total fundraising expenses (Part IX, column (D), line 25) b
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f) 17	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 18	
19 Revenue less expenses. Subtract line 18 from line 12 19	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 20
	21 Total liabilities (Part X, line 26) 21
	22 Net assets or fund balances. Subtract line 21 from line 20 22

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 _____ Date _____ Type or print name and title: _____	Preparer's signature: DAVID J. LINGLE Firm's name (or yours if self-employed): STULZEN PETERSEN, LINGLE WALTI & JONES, LLP Address: P.O. BOX 578 City and ZIP+4: PIERRE, SD 57501-0578
Date: _____ Check if self-employed <input type="checkbox"/> Preparer's identifying number (see instructions): P00643442 EIN: 46-0445954 Phone no.: 605-224-5828	

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

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Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

UPDATE MUNICIPALITIES ON REPORTING REQUIREMENTS

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

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

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

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

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code 540000) (Expenses \$ 1,090. including grants of \$) (Revenue \$)

AIRPORT MANAGERS ASSOCIATION - PROVIDED INFORMATION TO CITY AIRPORT MANAGERS ON NEW REGULATIONS AND STANDARDS FOR CITY AIRPORTS.

4b (Code 540000) (Expenses \$ 2,382. including grants of \$) (Revenue \$)

ATTORNEY'S ASSOCIATION - PROVIDED INFORMATION TO CITY ATTORNEYS ON NEW REGULATIONS AND LEGAL MATTERS.

4c (Code 540000) (Expenses \$ 14,830. including grants of \$) (Revenue \$)

BUILDING OFFICIALS ASSOCIATION - PROVIDED INFORMATION TO BUILDING OFFICIALS ON NEW REGULATIONS AND STANDARDS FOR BUILDINGS.

4d Other program services (Describe in Schedule O.) SEE SCHEDULE O

(Expenses \$ 193,289. including grants of \$) (Revenue \$)

4e Total program service expenses \$ 211,591. (Must equal Part IX, Line 25, column (B).)

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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	X
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2	X
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	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II.	4	
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If 'Yes,' complete Schedule C, Part III.	5	X
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I.	6	X
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	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III.	8	X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV.	9	X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If 'Yes,' complete Schedule D, Part V.	10	X
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If 'Yes,' complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.	11	X
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII.	12	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E.	13	X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If 'Yes,' complete Schedule F, Part I.	14b	X
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, Part II.	15	X
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, Part III.	16	X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If 'Yes,' complete Schedule G, Part I.	17	X
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II.	18	X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III.	19	X
20 Did the organization operate one or more hospitals? If 'Yes,' complete Schedule H.	20	X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II.	21	X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III.	22	X
23 Did the organization answer 'Yes' to Part VII, Section A, questions 3, 4, or 5? If 'Yes,' complete Schedule J.	23	X
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, and that was issued after December 31, 2002? If 'Yes,' answer questions 24b-24d and complete Schedule K. If 'No,' go to question 25.	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.	25a	X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If 'Yes,' complete Schedule L, Part I.	25b	X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II.	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If 'Yes,' complete Schedule L, Part III.	27	X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If 'Yes,' complete Schedule L, Part IV.	28a	X
b Have a family member who had a direct or indirect business relationship with the organization? If 'Yes,' complete Schedule L, Part IV.	28b	X
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If 'Yes,' complete Schedule L, Part IV.	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I.	33	X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2.	35	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.	37	X

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Part V. Statements Regarding Other IRS Filings and Tax Compliance

	Yes	No
1 a Enter the number reported in Box 3 of form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable.	1 a 0	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1 b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	
2 a 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	2 a 0	
2 b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2 b	
<i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)</i>		
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3 a	X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.	3 b	
4 a 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)?	4 a	X
b If 'Yes,' enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	X
c If 'Yes,' to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5 c	
6 a Did the organization solicit any contributions that were not tax deductible?	6 a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?	6 b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7 a	
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c	
d If 'Yes,' indicate the number of Forms 8282 filed during the year.	7 d	
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f	
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7 g	
h For all contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7 h	
8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9 a	
b Did the organization make any distribution to a donor, donor advisor, or related person?	9 b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12.	10 a	
b Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10 b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from other members or shareholders	11 a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b	
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12 b	

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Part VI Governance, Management and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

For each 'Yes' response to lines 2-7b below, and for a 'No' response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

	Yes	No
1a Enter the number of voting members of the governing body	9	
b Enter the number of voting members that are independent	9	
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	X
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	X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6 Does the organization have members or stockholders?	6	X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9a Does the organization have local chapters, branches, or affiliates?	9a	X
b If 'Yes,' does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990. SEE SCHEDULE O	10	X
11 Is there any officer, director or 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.	11	X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If 'No,' go to line 13	12a	X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done	12c	X
13 Does the organization have a written whistleblower policy?	13	X
14 Does the organization have a written document retention and destruction policy?	14	X
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	X
b Other officers or key employees of the organization?	15b	X
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	X
b If 'Yes,' has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosures

- 17 List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request
- 19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public **SEE SCHEDULE O**
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization:
YVONNE TAYLOR 214 E. CAPITOL PIERRE, SD 57501 605-224-8654

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current officers, directors, trustees** (whether individuals or organizations), regardless of amount of compensation, and **current key employees**. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List 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) or 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 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) or 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 the organization did not compensate any officer, director, trustee, or key employee.

[illegible]

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Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lns 1a-1f	\$				
	h Total. Add lines 1a-1f					
PROGRAM SERVICE REVENUE	Business Code					
	2a MEMBERSHIP DUES & ASSESSMENTS		138,660.	138,660.		
	b SPECIAL SCHOOLS		47,882.			47,882.
	c CONVENTION REVENUE		7,200.			7,200.
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		193,742.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		2,893.			2,893.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross Rents	(i) Real (ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18.	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19.	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	a	330.			
	b Less: cost of goods sold	b	675.			
	c Net income or (loss) from sales of inventory		-345.			-345.
Miscellaneous Revenue Business Code						
11a MISCELLANEOUS		556.			556.	
b PERSONNEL EXPENSE REIMB.		9,460.			9,460.	
c STANDARD TEST FEE		4,036.			4,036.	
d All other revenue						
e Total. Add lines 11a-11d		14,052.				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		210,342.	138,660.	0.	71,682.	

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	954.	954.		
d Lobbying				
e Prof fundraising svcs. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology	2,421.	2,421.		
15 Royalties				
16 Occupancy				
17 Travel	4,380.	4,380.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	423.	423.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a PERSONNEL EXPENSE	82,572.	82,572.		
b SPECIAL SCHOOLS	58,320.	58,320.		
c DUES	27,018.	27,018.		
d LEGISLATIVE EXPENSE	22,160.	22,160.		
e STAFF TRAINING	5,000.	5,000.		
f All other expenses	10,148.	8,343.	1,805.	
25 Total functional expenses. Add lines 1 through 24f	213,396.	211,591.	1,805.	0.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

BAA

Form 990 (2008)

Form 990 (2008) SOUTH DAKOTA MUNICIPAL LEAGUE GROUP

46-0356156

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Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing.....	91,347.	1	98,691
	2 Savings and temporary cash investments.....	195,921.	2	203,814.
	3 Pledges and grants receivable, net.....		3	
	4 Accounts receivable, net.....		4	1,376.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L.....		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). 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.....		9	51.
	10a Land, buildings, and equipment: cost basis.....	10a		
	b Less: accumulated depreciation. Complete Part VI of Schedule D.....	10b		10c
	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).....	287,268.	16	303,932.	
LIABILITIES	17 Accounts payable and accrued expenses.....		17	323.
	18 Grants payable.....		18	
	19 Deferred revenue.....		19	
	20 Tax-exempt bond liabilities.....		20	
	21 Escrow account liability. Complete Part IV of Schedule D.....		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.....		22	
	23 Secured mortgages and notes payable to unrelated third parties.....		23	
	24 Unsecured notes and loans payable.....		24	
	25 Other liabilities. Complete Part X of Schedule D.....	48,616.	25	68,011.
	26 Total liabilities. Add lines 17 through 25.....	48,616.	26	68,334.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets.....	238,652.	27	235,598.
	28 Temporarily restricted net assets.....		28	
	29 Permanently restricted net assets.....		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds.....		30	
	31 Paid-in or capital surplus, or land, building, and equipment fund.....		31	
	32 Retained earnings, endowment, accumulated income, or other funds.....		32	
	33 Total net assets or fund balances.	238,652.	33	235,598.
	34 Total liabilities and net assets/fund balances.	287,268.	34	303,932.

Part XI Financial Statements and Reporting

- 1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?.....
- b Were the organization's financial statements audited by an independent accountant?.....
- c If 'Yes' to 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?.....
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?.....
- b If 'Yes,' did the organization undergo the required audit or audits?.....

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

BAA

Form 990 (2008)

**SCHEDULE D
(Form 990)****Supplemental Financial Statements**

OMB No. 1545-0047

2008Department of the Treasury
Internal Revenue ServiceAttach to Form 990. To be completed by organizations that
answered 'Yes' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.Open to Public
Inspection

Name of the organization

Employer identification number

SOUTH DAKOTA MUNICIPAL LEAGUE GROUP

46-0356156

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year \rightarrow _____

4 Number of states where property subject to conservation easement is located \rightarrow _____

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

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year \rightarrow _____

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

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

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

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

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

b If the organization elected, as permitted under SFAS 116, 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 the following amounts relating to these items:

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

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

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

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

b Assets included in Form 990, Part X \rightarrow \$ _____

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

Schedule D (Form 990) 2008

Schedule D (Form 990) 2008 SOUTH DAKOTA MUNICIPAL LEAGUE GROUP

46-0356156

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

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

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

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 XIV.

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

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

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

b If 'Yes,' explain the arrangement in Part XIV and complete the following table.

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

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

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

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

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

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

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

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

(i) unrelated organizations

(ii) related organizations

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book Value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c)). 0.

BAA

Schedule D (Form 990) 2008

Page 3

N/A

Total (Column (b) should equal Form 990 Part X, col. (B) line 12.) ▶

N/A

Total. Column (b) (should equal Form 990, Part X, Col. (B) line 13)

N/A

Total. Column (b) Total (should equal Form 990, Part X, col.(B), line 15)

(a) Description of Liability	(b) Amount
------------------------------	------------

Total. Column (b) Total (should equal Form 990, Part X, col. (B) line 25)

BAA

Schedule D (Form 990) 2008 SOUTH DAKOTA MUNICIPAL LEAGUE GROUP

46-0356156

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

N/A

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

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

N/A

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

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

N/A

1	Total expenses and losses per audited financial statements		1
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	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	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 XIV)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)		5

Part XIV Supplemental Information

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

Schedule D (Form 990) 2008

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Part XIV Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

SCHEDULE O
(Form 990)**Supplemental Information to Form 990**

OMB No. 1545-0047

2008Department of the Treasury
Internal Revenue Service* Attach to Form 990. To be completed by organizations to provide
additional information for responses to specific questions for the
Form 990 or to provide any additional information.Open to Public
InspectionName of the organization: **SOUTH DAKOTA MUNICIPAL LEAGUE GROUP**
RETURNEmployer identification number
46-0356156**FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION**

**FINANCE OFFICERS ASSOCIATION - PROVIDED INFORMATION TO CITY FINANCE OFFICERS FOR
THEM TO FULFILL THEIR REQUIREMENTS OF REPORTING, ELECTIONS, ACCOUNTING AND
SCHOOLING.**

**ELECTRIC ASSOCIATION - PROVIDED INFORMATION TO CITIES THAT OPERATE THEIR OWN
ELECTRICAL GENERATION PLANTS FOR TAXATION, ACCOUNTING, AND LEGAL MATTERS.**

**LIQUOR CONTROL ASSOCIATION - PROVIDED INFORMATION TO CITIES CONCERNING LIQUOR
LICENSING AND TAXATION.**

**POLICE CHIEFS ASSOCIATION - PROVIDED INFORMATION TO POLICE CHIEFS ON NEW
REGULATIONS, SCHOOLING AND LEGAL MATTERS.**

**CODE ENFORCEMENT ASSOCIATION - PROVIDED INFORMATION TO CITY EMPLOYEES ON REGULATIONS
REGARDING BUILDING AND CITY CODES.**

**STREET MAINTENANCE ASSOCIATION - PROVIDED INFORMATION TO CITY EMPLOYEES ON
REGULATIONS REGARDING STREET MAINTENANCE REGULATIONS.**

**CITY MANAGEMENT ASSOCIATION - PROVIDED INFORMATION TO CITY MANAGERS ON NEW
REGULATIONS AND LAWS.**

**HUMAN RESOURCE MANAGERS ASSOCIATION - PROVIDED INFORMATION TO CITY HUMAN RESOURCE
MANAGERS TO KEEP THEM UP TO DATE ON NEW LAWS AND REGULATIONS.**

Schedule O (Form 990) 2008

Page 2

Name of the organization SOUTH DAKOTA MUNICIPAL LEAGUE GROUP
RETURN

Employer identification number
46-0356156

FORM 990, PART VI, LINE 10 - FORM 990 REVIEW PROCESS

BOARD MEMBERS REVIEWED AND APPROVED THE 990 BEFORE IT WAS FILED

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

ALL DOCUMENTS ARE AVAILABLE UPON REQUEST AT THE ORGANIZATION'S OFFICE

2008

FEDERAL STATEMENTS
SOUTH DAKOTA MUNICIPAL LEAGUE GROUP
RETURN

PAGE 1

46-0356156

STATEMENT 1
FORM 990-EZ, PART I, LINE 8
OTHER REVENUE

MISCELLANEOUS	\$ 556.
PERSONNEL EXPENSE REIMB.	9,460.
STANARD TEST FEE	4,036.
TOTAL	\$ 14,052.

STATEMENT 2
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

INFORMATION TECHNOLOGY	\$ 2,421.
TRAVEL	4,380.
CONFERENCES, CONVENTIONS, AND MEETINGS	423.
PERSONNEL EXPENSE	82,572.
SPECIAL SCHOOLS	58,320.
DUES	27,018.
LEGISLATIVE EXPENSE	22,160.
STAFF TRAINING	5,000.
SCHOLARSHIPS	3,178.
STANARD TEST EXPENSE	2,044.
OFFICE EXPENSE	1,805.
MISCELLANEOUS EXPENSE	1,708.
WEBSITE	832.
RETIREMENT CONTRIBUTION	250.
TOTAL	\$ 212,111.

STATEMENT 3
FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	<u>BEGINNING</u>		<u>ENDING</u>
ACCOUNTS RECEIVABLE	\$ 0.	\$	1,376.
PREPAID EXPENSES AND DEFERRED CHARGES	0.		51.
TOTAL	\$ 0.	\$	1,427.

STATEMENT 4
FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES

	<u>BEGINNING</u>		<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 0.	\$	323.
DEFERRED DUES	48,234.		68,011.
MISCELLANEOUS FUND LIABILITY	382.		0.
TOTAL	\$ 48,616.	\$	68,334.

FEDERAL STATEMENTS
SOUTH DAKOTA MUNICIPAL LEAGUE GROUP
RETURN

STATEMENT 5
FORM 990-EZ, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

UPDATE MUNICIPALITIES ON REPORTING REQUIREMENTS

STATEMENT 6
FORM 990-EZ, PART III, LINE 31
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	O. GRANTS	PROGRAM SERVICE EXPENSES
FINANCE OFFICERS ASSOCIATION - PROVIDED INFORMATION TO CITY FINANCE OFFICERS FOR THEM TO FULFILL THEIR REQUIREMENTS OF REPORTING, ELECTIONS, ACCOUNTING AND SCHOOLING.		35,784.
INCLUDES FOREIGN GRANTS: NO		
ELECTRIC ASSOCIATION - PROVIDED INFORMATION TO CITIES THAT OPERATE THEIR OWN ELECTRICAL GENERATION PLANTS FOR TAXATION, ACCOUNTING, AND LEGAL MATTERS.		114,686.
INCLUDES FOREIGN GRANTS: NO		
LIQUOR CONTROL ASSOCIATION - PROVIDED INFORMATION TO CITIES CONCERNING LIQUOR LICENSING AND TAXATION.		1,510.
INCLUDES FOREIGN GRANTS: NO		
POLICE CHIEFS ASSOCIATION - PROVIDED INFORMATION TO POLICE CHIEFS ON NEW REGULATIONS, SCHOOLING AND LEGAL MATTERS.		23,152.
INCLUDES FOREIGN GRANTS: NO		
CODE ENFORCEMENT ASSOCIATION - PROVIDED INFORMATION TO CITY EMPLOYEES ON REGULATIONS REGARDING BUILDING AND CITY CODES.		4,319.
INCLUDES FOREIGN GRANTS: NO		
STREET MAINTENANCE ASSOCIATION - PROVIDED INFORMATION TO CITY EMPLOYEES ON REGULATIONS REGARDING STREET MAINTENANCE REGULATIONS.		7,321.
INCLUDES FOREIGN GRANTS: NO		
CITY MANAGEMENT ASSOCIATION - PROVIDED INFORMATION TO CITY MANAGERS ON NEW REGULATIONS AND LAWS.		770.
INCLUDES FOREIGN GRANTS: NO		
HUMAN RESOURCE MANAGERS ASSOCIATION - PROVIDED INFORMATION TO CITY HUMAN RESOURCE MANAGERS TO KEEP THEM UP TO DATE ON NEW LAWS AND REGULATIONS.		5,747.
INCLUDES FOREIGN GRANTS: NO		
TOTAL	\$ 0.	\$ 193,289.

SOUTH DAKOTA MUNICIPAL STREET MAINTENANCE ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2008

CURRENT ASSETS

Cash in Bank	\$3,411 03	
Accounts Receivable	\$ -	
Money Market	<u>\$11,149 06</u>	
TOTAL CURRENT ASSETS		<u>\$14,560 09</u>

LIABILITIES

Prepaid Dues	\$1,750 00	
TOTAL LIABILITIES		<u>\$1,750 00</u>

NET ASSETS

Net Assets	\$12,979 68	
Change In net Assets	<u>-\$169 59</u>	
TOTAL NET ASSETS		<u>\$12,810 09</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$14,560 09</u>
--------------------------------	--	--------------------

INCOME STATEMENT

JANUARY 1, 2008 - DECEMBER 31, 2008

REVENUE

Vendors Income	\$2,000 00	
Special Schools	\$1,320 00	
Interest Income	\$141 04	
Membership Dues	<u>\$3,850 00</u>	
TOTAL REVENUE		\$7,311 04

EXPENSES

Office Expense	\$159 50	
Dues to SDML	\$2,143 00	
Misc Expense	\$0 00	
Executive Board	\$269 97	
Special Schools	<u>\$4,908 16</u>	
TOTAL EXPENSES		<u>\$7,480 63</u>
Change In Net Assets		<u><u>-\$169 59</u></u>

SOUTH DAKOTA AIRPORT MANAGEMENT ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2008

CURRENT ASSETS

Cash in Bank	\$2,624 45	
Money Market	<u>\$4,108 96</u>	
TOTAL CURRENT ASSETS		<u>\$6,733 41</u>

LIABILITIES

Prepaid Dues	\$500 00	
TOTAL LIABILITIES		<u>\$500 00</u>

NET ASSETS

Net Assets	\$6,021 43	
Change In Net Assets	<u>\$211 98</u>	
TOTAL NET ASSETS		<u>\$6,233 41</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$6,733 41</u>
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INCOME STATEMENT

JANUARY 1, 2008 - DECEMBER 31, 2008

REVENUE

Interest Income	\$51 98	
Membership Dues	<u>\$1,250 00</u>	
TOTAL REVENUE		\$1,301 98

EXPENSES

SDML Dues	\$1,090 00	
Special School	\$0 00	
Office Expense	<u>\$0 00</u>	
TOTAL EXPENSES		<u>\$1,090 00</u>
CHANGE IN NET ASSETS		<u>\$211 98</u>

SOUTH DAKOTA MUNICIPAL ATTORNEYS' ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2008

CURRENT ASSETS

Cash in Bank	\$7,025 86	
Money Market	\$8,595 40	
Accts Receivable	\$0 00	
TOTAL CURRENT ASSETS		<u>\$15,621 26</u>

LIABILITIES

Prepaid Dues	\$3,165 00	
TOTAL LIABILITIES		<u>\$3,165 00</u>

NET ASSETS

Net Assets	\$10,034 97	
Change In Net Assets	<u>\$2,421 29</u>	
TOTAL NET ASSETS		<u>\$12,456 26</u>
TOTAL LIABILITIES & NET ASSETS		<u>\$15,621 26</u>

INCOME STATEMENT

JANUARY 1, 2008 - DECEMBER 31, 2008

REVENUE

Special Schools	\$360 00	
Interest Income	\$108 73	
Membership Dues	\$4,335 00	
TOTAL REVENUE	\$4,803 73	

EXPENSES

Dues to SDML	\$2,048 00	
Executive Board	\$0 00	
Postage	\$0 00	
Travel Expense	\$0 00	
Special Schools	\$334 44	
Office Expense	<u>\$0 00</u>	
TOTAL EXPENSES		<u>\$2,382 44</u>
CHANGE IN NET ASSETS		<u>\$2,421 29</u>

SOUTH DAKOTA BUILDING OFFICIALS' ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2008

CURRENT ASSETS

Accts Rec	\$0 00
Cash in Bank	\$2,278 15
Money Market	<u>\$23,369 66</u>

TOTAL CURRENT ASSETS	<u>\$25,647 81</u>
----------------------	--------------------

LIABILITIES

Prepaid Dues	\$1,330 00
Accounts Payable	\$323 30
TOTAL LIABILITIES	<u>\$1,653 30</u>

NET ASSETS

Net Assets	\$25,954 48
Change In Net Assets	<u>-\$1,959 97</u>
TOTAL NET ASSETS	<u>\$23,994 51</u>

TOTAL LIABILITIES & NET ASSETS	<u>\$25,647 81</u>
--------------------------------	--------------------

INCOME STATEMENT

JANUARY 1, 2008 - DECEMBER 31, 2008

REVENUE

Special Schools	\$9,745 00
Interest Income	\$165 24
Membership Dues	<u>\$3,940 00</u>
TOTAL REVENUE	\$13,850 24

EXPENSES

Dues to SDML	\$2,214 00
Special Projects	\$0 00
Dues to Others	\$500 00
Website Expense	\$514 10
Office Expense	\$980 74
Executive Board	\$0 00
Travel Expense	\$0 00
Special Schools	\$6,651 45
Training	<u>\$4,949 92</u>
TOTAL EXPENSES	<u>\$15,810 21</u>
NET PROFIT	<u>-\$1,959 97</u>

SOUTH DAKOTA GOVERNMENTAL FINANCE OFFICERS' ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2008

CURRENT ASSETS

Accounts Rec	\$0 00	
Cash in Bank	\$8,661 94	
Money Market	\$15,631 79	
Prepaid FO School		
Exp	\$50 90	
TOTAL CURRENT ASSETS		<u>\$24,344 63</u>

LIABILITIES

Prepaid Dues	\$6,370 00	
TOTAL LIABILITIES		<u>\$6,370 00</u>

CAPITAL

Retained Earnings	\$17,894 03	
Year-to-Date Earnings	80 60	
TOTAL CAPITAL		<u>\$17,974 63</u>

TOTAL LIABILITIES & CAPITAL		<u>\$24,344 63</u>
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INCOME STATEMENT

JANUARY 1, 2008 - DECEMBER 31, 2008

REVENUE

FO School	\$15,021 53	
Interest Income	\$110 55	
Membership Dues	\$11,850 00	
USD Muni Clerk		
School	<u>\$8,917 00</u>	
TOTAL REVENUE		\$35,899 08

EXPENSES

Misc Expense	\$1,395 93	
Dues to SDML	\$6,273 00	
Audit Fees	\$954 00	
Executive Board	\$0 00	
Office Expense	\$34 13	
FO School	\$16,866 69	
USD Muni Clerk		
School	\$8,817 00	
Scholarships	<u>\$1,477 73</u>	
TOTAL EXPENSES		<u>\$35,818 48</u>

NET PROFIT		<u>\$80 60</u>
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South Dakota Municipal Electric Association

214 E Capitol Pierre, SD 57501 605.224.8654 Fax 605.224.8655 tom@sdmunicipalleague.org

BALANCE SHEET

December 31, 2008

CURRENT ASSETS

Cash in Bank	\$29,090 42	
Money Market	\$42,368 69	
Certificate of Deposit	\$0 00	
TOTAL CURRENT ASSETS		\$71,459 11

LIABILITIES

Prepaid Dues	\$45,982 00	
TOTAL LIABILITIES		\$45,982 00

NET ASSETS

Net Assets	\$36,364 90	
Change In Net Assets	-\$10,887 79	
TOTAL NET ASSETS		\$25,477 11

TOTAL LIABILITIES & NET ASSETS		\$71,459 11
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INCOME STATEMENT

JANUARY 1, 2008 - DECEMBER 31, 2008

REVENUE

Training Refund	\$ 175 00	
CD Deposited	\$ -	
Program Support	\$ 9,460 00	
Special Assessment	\$ 8,089 55	
Special Schools	\$ 3,290 00	
Interest Income	\$ 1,277 21	
Membership Dues	\$ 81,940 00	
TOTAL REVENUE		\$ 104,231 76

EXPENSES

Dues to SDML	\$ 2,610 00	
Dues to Others	\$ 825 00	
Executive Board	\$ 58 30	
Legal Fees	\$ 6,329 58	
Legislative Expense	\$ 12,572 20	
Office Equipment	\$ -	
Office Expense	\$ 433 77	
Personnel Expense	\$ 82,571 84	
Postage Expense	\$ 33 45	
Publication Expense	\$ 298 17	
Scholarships/Donations	\$ 200 00	
Special Schools	\$ 2,336 47	
Staff Training	\$ 50 00	
Telephone Expense	\$ 2,420 62	
Travel Expense	\$ 4,380 15	
Miscellaneous Expense	\$ -	
Convention Expense	\$ -	
Special Projects	\$ -	
TOTAL EXPENSES		\$115,119 55
CHANGE IN NET ASSETS		-\$10,887 79

Trustees President Todd Chambers, City of Watertown · Vice-President Dennis Poppen, City of Madison
Don Johnston, City of Flandreau · Bill Lewellen, City of Miller · Jay Nordquist, City of Beresford
Director of Electric Services: Tom Marvin

SOUTH DAKOTA MUNICIPAL LIQUOR CONTROL ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2008

CURRENT ASSETS

Cash in Bank	\$5,979 45	
Money Market	<u>\$50,263 68</u>	
TOTAL CURRENT ASSETS		<u>\$56,243 13</u>

LIABILITIES

Prepaid Dues	\$1,200 00	
TOTAL LIABILITIES		<u>\$1,200 00</u>

NET ASSETS

Net Assets	\$53,822 25	
Change In Net Assets	<u>\$1,220 88</u>	
TOTAL NET ASSETS		<u>\$55,043 13</u>
TOTAL LIABILITIES & NET ASSETS		<u>\$56,243 13</u>

INCOME STATEMENT

JANUARY 1, 2008 - DECEMBER 31, 2008

REVENUE

Interest Income	\$680 88	
Membership Dues	<u>\$2,050 00</u>	
TOTAL REVENUE		\$2,730 88

EXPENSES

Dues to SDML	\$1,510 00	
Postage	<u>\$0 00</u>	
TOTAL EXPENSES		<u>\$1,510.00</u>
CHANGE IN NET ASSETS		<u>\$1,220 88</u>

SOUTH DAKOTA POLICE CHIEFS' ASSOCIATION

—An Affiliate of the South Dakota Municipal League—

BALANCE SHEET

December 31, 2008

CURRENT ASSETS

Accts Receivable	\$1,053 15	
Cash in Bank	\$14,560 67	
Money Market	\$9,150.10	
TOTAL CURRENT ASSETS		<u>\$24,763 92</u>

LIABILITIES

Prepaid Dues	\$2,608 87	
Miscellaneous Fund		
TOTAL LIABILITIES		<u>\$2,608 87</u>

NET ASSETS

Net Assets	\$24,151 43	
Change In Net Assets	<u>-\$1,996 38</u>	
TOTAL NET ASSETS		<u>\$22,155 05</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$24,763 92</u>
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INCOME STATEMENT

JANUARY 1, 2008 - DECEMBER 31, 2008

REVENUE

Vendor Income	\$5,200 00	
Special Schools	\$3,398 72	
Interest Income	\$115 76	
Membership Dues	\$8,119 99	
Stanard Test	\$4,035 65	
Misc receipts	\$381 44	
TOTAL REVENUE		\$21,251 56

EXPENSES

PATC	\$10,000 00	
Dues to SDML	\$1,461 00	
Executive Board	\$0 00	
Scholarships/Donations	\$1,500 00	
Legislative Expense	\$3,257 89	
Special Schools	\$4,888 78	
Stanard Tests	\$2,044.50	
Office Expense	<u>\$95 77</u>	
TOTAL EXPENSES		<u>\$23,247 94</u>
Change In Net Assets		<u><u>-\$1,996 38</u></u>

SOUTH DAKOTA ASSOCIATION OF CODE ENFORCEMENT

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2008

CURRENT ASSETS

Accts Receivable	\$323 30	
Cash in Bank	\$3,885 88	
Money Market	<u>\$39,177 20</u>	
TOTAL CURRENT ASSETS		<u><u>\$43,386 38</u></u>

LIABILITIES

Prepaid Dues	\$2,280 00	
TOTAL LIABILITIES		<u>\$2,280 00</u>

NET ASSETS

Net Assets	\$37,862 69	
Change In Net Assets	<u>\$3,243 69</u>	
TOTAL NET ASSETS		<u><u>\$41,106 38</u></u>

TOTAL LIABILITIES & NET ASSETS		<u><u>\$43,386 38</u></u>
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INCOME STATEMENT

JANUARY 1, 2008 - DECEMBER 31, 2008

REVENUE

Special Schools	\$1,760 00	
Interest Income	\$242 19	
Membership Dues	<u>\$5,560 00</u>	
TOTAL REVENUE		<u>\$7,562 19</u>

EXPENSES

Dues to SDML	\$3,407 00	
Website	\$317 50	
Office Expense	\$0 00	
Executive Board	\$95 04	
Special Schools	<u>\$498 96</u>	
TOTAL EXPENSES		<u>\$4,318 50</u>
CHANGE IN NET ASSETS		<u><u>\$3,243 69</u></u>

SOUTH DAKOTA CITY MANAGEMENT ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2008

CURRENT ASSETS

Cash in Bank	\$11,275 02	
Acct Receivable	<u>\$0 00</u>	
TOTAL CURRENT ASSETS		<u>\$11,275 02</u>

LIABILITIES

Prepaid Dues	\$1,350 00	
TOTAL LIABILITIES		<u>\$1,350 00</u>

NET ASSETS

Net Assets	\$6,919 97	
Change in Net Assets	<u>\$3,005 05</u>	
TOTAL NET ASSETS		<u>\$9,925 02</u>
TOTAL LIABILITIES & NET ASSETS		<u>\$11,275 02</u>

INCOME STATEMENT

JANUARY 1, 2008 - DECEMBER 31, 2008

REVENUE

Membership Dues	\$3,825 00	
Special Schools	<u>\$0 00</u>	
TOTAL REVENUE		\$3,825 00

EXPENSES

Dues to SDML	\$520 00	
Special Schools	\$0 00	
Executive Board	\$0 00	
Printing Expense	\$0 00	
Office Expense	\$49 95	
Special Projects	\$0 00	
ICMA Contribution	\$250 00	
TOTAL EXPENSES	<u>\$819 95</u>	
CHANGE IN NET ASSETS		<u>\$3,005 05</u>



SOUTH DAKOTA GOVERNMENTAL HUMAN RESOURCE ASSOCIATION
—An Affiliate of the South Dakota Municipal League—

December 31, 2008

CURRENT ASSETS

Acct Receive	\$ -	
Cash in Bank	\$9,897 75	
TOTAL CURRENT ASSETS		<u>\$9,897 75</u>

LIABILITIES

Prepaid Dues	\$1,475 00	
TOTAL LIABILITIES		<u>\$1,475 00</u>

NET ASSETS

Net Assets	\$6,646 09	
Change In Net Assets	<u>\$1,776 66</u>	
TOTAL NET ASSETS		<u>\$8,422 75</u>
TOTAL LIABILITIES & NET ASSETS		<u>\$9,897 75</u>

INCOME STATEMENT
JANUARY 1, 2008 - DECEMBER 31, 2008

REVENUE

T-Shirt Sales	\$330 00	
Special Schools	\$4,070 00	
Membership Dues	<u>\$3,850 00</u>	
TOTAL REVENUE		\$8,250 00

EXPENSES

Misc Expense	\$311 65	
Dues to SDML	\$2,417 00	
Office Expense	\$51 20	
Special Schools	\$3,018 25	
Telephone Expense	\$0 00	
T-Shirt Expense	<u>\$675 24</u>	
TOTAL EXPENSES		<u>\$6,473 34</u>
CHANGE IN NET ASSETS		<u>\$1,776 66</u>

**Application for Extension of Time To File an
Exempt Organization Return**

OMB No 1545-1709

► **File a separate application for each return.**

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box. ☒
- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**Part I Automatic 3-Month Extension of Time.** Only submit original (no copies needed).A corporation required to file Form 990-T and requesting an automatic 6-month extension — check this box and complete Part I only ☐*All other corporations (including 1120-C filers), partnerships, REMICS, and trusts must use Form 7004 to request an extension of time to file income tax returns*

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

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization	Employer identification number
	SOUTH DAKOTA MUNICIPAL LEAGUE GROUP RETURN	46-0356156
	Number, street, and room or suite number. If a P.O. box, see instructions	
	214 E. CAPITOL AVE.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	PIERRE, SD 57501	

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

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- The books are in the care of ► YVONNE TAYLOR

Telephone No. ► 605-224-8654

FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) 8007. If this is for the whole group, check this box ☒. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until 8/15, 20 09, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
- ☒ calendar year 20 08 or
 - ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

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

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance Due. Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

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

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8868 (Rev 4-2008)

Stulken, Petersen, Lingle & Walti, LLP 46-0445954
Kevin L. Stulken, CPA P00264612
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P.O. Box 578 Pierre, SD 57501