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|                                                                                                                                                              |                                                                                                                                                                                                  |                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| Form <b>990</b><br><br>Department of the Treasury<br>Internal Revenue Service | <b>Return of Organization Exempt From Income Tax</b><br><br><b>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)</b> | OMB No 1545-0047<br><br><b>2008</b> |
|                                                                                                                                                              | The organization may have to use a copy of this return to satisfy state reporting requirements                                                                                                   | <b>Open to Public Inspection</b>    |

**A For the 2008 calendar year, or tax year beginning 07-01-2008 and ending 06-30-2009**

|                                                                                                                                                                                                                                                                                               |                                                                          |                                                                                                                                                 |                            |                                                       |                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------------------------------|----------------------------------|
| <b>B</b> Check if applicable<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Termination<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>Please use IRS label or print or type. See Specific Instructions.</b> | <b>C</b> Name of organization<br>WESTERN SOUTH DAKOTA COMMUNITY ACTION                                                                          |                            | <b>D</b> Employer identification number<br>46-0281029 |                                  |
|                                                                                                                                                                                                                                                                                               |                                                                          | Doing Business As                                                                                                                               |                            | <b>E</b> Telephone number<br>(605) 348-1460           |                                  |
|                                                                                                                                                                                                                                                                                               |                                                                          | Number and street (or P O box if mail is not delivered to street address)<br>1844 LOMBARDY DRIVE                                                | Room/suite                 | <b>G</b> Gross receipts \$ 2,252,627                  |                                  |
|                                                                                                                                                                                                                                                                                               |                                                                          | City or town, state or country, and ZIP + 4<br>RAPID CITY, SD 57701                                                                             |                            |                                                       |                                  |
| <b>F</b> Name and address of Principal Officer                                                                                                                                                                                                                                                |                                                                          | <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                          |                            |                                                       |                                  |
| <b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c) ( 3 ) (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527                                                                                                                                  |                                                                          | <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>(If "No," attach a list See instructions ) |                            |                                                       |                                  |
| <b>J</b> Web site: WWW WSDCA ORG                                                                                                                                                                                                                                                              |                                                                          | <b>H(c)</b> Group Exemption Number                                                                                                              |                            |                                                       |                                  |
| <b>K</b> Type of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> trust <input type="checkbox"/> association <input type="checkbox"/> other                                                                                                              |                                                                          |                                                                                                                                                 | <b>L</b> Year of Formation |                                                       | <b>M</b> State of legal domicile |

## Part I Summary

|                             |                                                                                                                                                                                                                                                                                                                                                                 |                                                                                   |                                                                  |                   |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------------------------------------------------------------------|-------------------|
| Activities & Governance     | 1 Briefly describe the organization's mission or most significant activities<br>COMMUNITY SERVICE BLOCK GRANT FOR SCHOOL SUPPLIES, GARDENS, YOUTH RECREATION, COMMUNITY ACTION TEAMS, DEPT OF ENERGY WEATHERIZATION OF HOMES, (CONTINUED ON SCHEDULE O) LOW INCOME ENERGY ASSISTANCE, THESE PROGRAMS SERVE APPROXIMATELY 12,000 LOW INCOME INDIVIDUALS PER YEAR |                                                                                   |                                                                  |                   |
|                             | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets                                                                                                                                                                                                                            |                                                                                   |                                                                  |                   |
|                             | 3                                                                                                                                                                                                                                                                                                                                                               | Number of voting members of the governing body (Part VI, line 1a)                 | 30                                                               |                   |
|                             | 4                                                                                                                                                                                                                                                                                                                                                               | Number of independent voting members of the governing body (Part VI, line 1b)     | 30                                                               |                   |
|                             | 5                                                                                                                                                                                                                                                                                                                                                               | Total number of employees (Part V, line 2a)                                       | 46                                                               |                   |
|                             | 6                                                                                                                                                                                                                                                                                                                                                               | Total number of volunteers (estimate if necessary)                                | 527                                                              |                   |
|                             | 7a                                                                                                                                                                                                                                                                                                                                                              | Total gross unrelated business revenue from Part VIII, line 12, column (C)        | 0                                                                |                   |
|                             | b                                                                                                                                                                                                                                                                                                                                                               | Net unrelated business taxable income from Form 990-T, line 34                    |                                                                  |                   |
| Revenue                     | 8                                                                                                                                                                                                                                                                                                                                                               | Contributions and grants (Part VIII, line 1h)                                     | 2,257,177                                                        | 2,251,686         |
|                             | 9                                                                                                                                                                                                                                                                                                                                                               | Program service revenue (Part VIII, line 2g)                                      |                                                                  | 0                 |
|                             | 10                                                                                                                                                                                                                                                                                                                                                              | Investment income (Part VIII, column (A), lines 3, 4, and 7d)                     | 1,278                                                            | 827               |
|                             | 11                                                                                                                                                                                                                                                                                                                                                              | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)          |                                                                  | 0                 |
|                             | 12                                                                                                                                                                                                                                                                                                                                                              | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | 2,258,455                                                        | 2,252,513         |
|                             | Expenses                                                                                                                                                                                                                                                                                                                                                        | 13                                                                                | Grants and similar amounts paid (Part IX, column (A), lines 1–3) | 1,119,109         |
| 14                          |                                                                                                                                                                                                                                                                                                                                                                 | Benefits paid to or for members (Part IX, column (A), line 4)                     |                                                                  | 0                 |
| 15                          |                                                                                                                                                                                                                                                                                                                                                                 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 705,572                                                          | 766,513           |
| 16a                         |                                                                                                                                                                                                                                                                                                                                                                 | Professional fundraising fees (Part IX, column (A), line 11e)                     |                                                                  | 0                 |
| b                           |                                                                                                                                                                                                                                                                                                                                                                 | (Total fundraising expenses, Part IX, column (D), line 25 <sup>0</sup> )          |                                                                  |                   |
| 17                          |                                                                                                                                                                                                                                                                                                                                                                 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)                      | 426,072                                                          | 490,479           |
| 18                          |                                                                                                                                                                                                                                                                                                                                                                 | Total expenses—add lines 13–17 (must equal Part IX, line 25, column (A))          | 2,250,753                                                        | 2,159,898         |
| 19                          |                                                                                                                                                                                                                                                                                                                                                                 | Revenue less expenses Subtract line 18 from line 12                               | 7,702                                                            | 92,615            |
| Net Assets or Fund Balances |                                                                                                                                                                                                                                                                                                                                                                 |                                                                                   |                                                                  | Beginning of Year |
|                             | 20                                                                                                                                                                                                                                                                                                                                                              | Total assets (Part X, line 16)                                                    | 625,263                                                          | 807,736           |
|                             | 21                                                                                                                                                                                                                                                                                                                                                              | Total liabilities (Part X, line 26)                                               | 231,248                                                          | 321,102           |
|                             | 22                                                                                                                                                                                                                                                                                                                                                              | Net assets or fund balances Subtract line 21 from line 20                         | 394,015                                                          | 486,634           |

## Part II Signature Block

|                          |                                                                                                                                                                                                                                                                                                                     |  |                                                                  |                                                 |                                 |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------|-------------------------------------------------|---------------------------------|
| Please Sign Here         | Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge |  |                                                                  |                                                 |                                 |
|                          | *****<br>Signature of officer                                                                                                                                                                                                                                                                                       |  | 2010-05-05<br>Date                                               |                                                 |                                 |
|                          | LINDA EDEL DIRECTOR<br>Type or print name and title                                                                                                                                                                                                                                                                 |  |                                                                  |                                                 |                                 |
| Paid Preparer's Use Only | Preparer's signature F PETER BERGMAN CPA                                                                                                                                                                                                                                                                            |  | Date<br>2010-05-13                                               | Check if self-employed <input type="checkbox"/> | Preparer's PTIN (See Gen Inst ) |
|                          | Firm's name (or yours if self-employed), address, and ZIP + 4                                                                                                                                                                                                                                                       |  | KETEL THORSTENSON LLP<br>PO BOX 3140<br>RAPID CITY, SD 577093140 |                                                 | EIN                             |
|                          |                                                                                                                                                                                                                                                                                                                     |  |                                                                  |                                                 | Phone no (605) 342-5630         |

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

Part III

Statement of Program Service Accomplishments (See the instructions.)

1

Briefly describe the organization’s mission  
COMMUNITY SERVICE BLOCK GRANT FOR SCHOOL SUPPLIES, GARDENS, YOUTH RECREATION, COMMUNITY ACTION TEAMS, DEPT OF ENERGY WEATHERIZATION OF HOMES, (CONTINUED ON SCHEDULE O) LOW INCOME ENERGY ASSISTANCE, THESE PROGRAMS SERVE APPROXIMATELY 12,000 LOW INCOME INDIVIDUALS PER YEAR

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 (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code ) (Expenses \$ 2,052,008 including grants of \$ 902,906 ) (Revenue \$ )  
COMMUNITY SERVICE BLOCK GRANT FOR SCHOOL SUPPLIES, GARDENS, YOUTH RECREATION, COMMUNITY ACTION TEAMS, DEPT OF ENERGY WEATHERIZATION OF HOMES, LOW INCOME ENERGY ASSISTANCE THESE PROGRAMS SERVE APPROXIMATELY 12,000 LOW INCOME INDIVIDUALS PER YEAR

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 \$ 2,052,008 Must equal Part IX, Line 25, column (B).

Part IV

Checklist of Required Schedules

|     |                                                                                                                                                                                                                                                                                                                                       | Yes | No  |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| 1   | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A                                                                                                                    | 1   | Yes |
| 2   | Is the organization required to complete Schedule B, Schedule of Contributors?                                                                                                                                                                                                                                                        | 2   | No  |
| 3   | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I                                                                                                                                                  | 3   | No  |
| 4   | Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II                                                                                                                                                                                                            | 4   | No  |
| 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   |     |
| 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   | No  |
| 7   | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II                                      | 7   | No  |
| 8   | Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III                                                                                                    | 8   | No  |
| 9   | Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV  | 9   | No  |
| 10  | Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V                                                                                                                                    | 10  | No  |
| 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  | Yes |
| 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  | Yes |
| 13  | Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E                                                                                                                                                                                                                                  | 13  | No  |
| 14a | Did the organization maintain an office, employees, or agents outside of the U S?                                                                                                                                                                                                                                                     | 14a | No  |
| b   | Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S? If "Yes," complete Schedule F, Part I                                                                                                                         | 14b | No  |
| 15  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II                                                                                                                         | 15  | No  |
| 16  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III                                                                                                                             | 16  | No  |
| 17  | Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I                                                                                                                                                                                                                | 17  | No  |
| 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  | No  |
| 19  | Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III                                                                                                                                                                                                                         | 19  | No  |
| 20  | Did the organization operate one or more hospitals? If "Yes," complete Schedule H                                                                                                                                                                                                                                                     | 20  | No  |
| 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  | No  |
| 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  | Yes |
| 23  | Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J                                                                                                                                                                                                                         | 23  | No  |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25                                                         | 24a | No  |
| b   | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?                                                                                                                                                                                                                                     | 24b |     |
| c   | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?                                                                                                                                                                                            | 24c |     |
| d   | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?                                                                                                                                                                                                                               | 24d |     |
| 25a | Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I                                                                                                                                          | 25a | No  |
| b   | 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 | No  |
| 26  | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II                                                                                                | 26  | No  |
| 27  | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III                                                                                                            | 27  | No  |

**Part IV**    **Checklist of Required Schedules** *(Continued)*

|           |                                                                                                                                                                                                                                                                                                                                                            | Yes        | No |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----|
| <b>28</b> | During the tax year, did any person who is a current or former officer, director, trustee, or key employee                                                                                                                                                                                                                                                 |            |    |
| <b>a</b>  | 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)? <i>If "Yes," complete Schedule L, Part IV</i> . . . . . | <b>28a</b> | No |
| <b>b</b>  | Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .                                                                                                                                                                                                     | <b>28b</b> | No |
| <b>c</b>  | 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? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .                                                                                                                       | <b>28c</b> | No |
| <b>29</b> | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .                                                                                                                                                                                                                                  | <b>29</b>  | No |
| <b>30</b> | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .                                                                                                                                                                  | <b>30</b>  | No |
| <b>31</b> | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .                                                                                                                                                                                                                        | <b>31</b>  | No |
| <b>32</b> | 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> . . . . .                                                                                                                                                                                                      | <b>32</b>  | No |
| <b>33</b> | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .                                                                                                                                                       | <b>33</b>  | No |
| <b>34</b> | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .                                                                                                                                                                                                         | <b>34</b>  | No |
| <b>35</b> | Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .                                                                                                                                                                                                   | <b>35</b>  | No |
| <b>36</b> | 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> . . . . .                                                                                                                                                                           | <b>36</b>  | No |
| <b>37</b> | Did the organization conduct more than 5 percent 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> . . . . .                                                                                                      | <b>37</b>  | No |

Part V

Statements Regarding Other IRS Filings and Tax Compliance

|     |                                                                                                                                                                                                                                                                                                      |      |     |    |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-----|----|
|     |                                                                                                                                                                                                                                                                                                      |      | Yes | No |
| 1a  | Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable . . . . .                                                                                                                                           | 1a11 |     |    |
| b   | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable                                                                                                                                                                                                                      | 1b0  |     |    |
| c   | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .                                                                                                                                   | 1c   | Yes |    |
| 2a  | Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return . . . . .                                                                                                        | 2a46 |     |    |
| b   | If at least one is reported in 2a, did the organization file all required federal employment tax returns? . . .<br><b>Note:</b> <i>If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.</i>                                                                 | 2b   |     |    |
| 3a  | Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .                                                                                                                                                                       | 3a   |     | No |
| b   | If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .                                                                                                                                                                                           | 3b   |     |    |
| 4a  | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .                                                 | 4a   |     | No |
| b   | If "Yes," enter the name of the foreign country _____<br>See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .                                                                                                   |      |     |    |
| 5a  | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .                                                                                                                                                                                          | 5a   |     | No |
| b   | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?                                                                                                                                                                                     | 5b   |     | No |
| c   | If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ? . . . . .                                                                                                                                        | 5c   |     |    |
| 6a  | Did the organization solicit any contributions that were not tax deductible? . . . . .                                                                                                                                                                                                               | 6a   |     | No |
| b   | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .                                                                                                                                              | 6b   |     |    |
| 7   | <i>Organizations that may receive deductible contributions under section 170(c).</i>                                                                                                                                                                                                                 |      |     |    |
| a   | Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more? . . . . .                                                                                                                                                                              | 7a   |     | No |
| 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   |     | No |
| d   | If "Yes," indicate the number of Forms 8282 filed during the year . . . . .                                                                                                                                                                                                                          | 7d   |     |    |
| e   | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .                                                                                                                                                          | 7e   |     | No |
| f   | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .                                                                                                                                                                                   | 7f   |     | No |
| g   | For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . .                                                                                                                                                                                   | 7g   |     | No |
| h   | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .                                                                                                                                                                      | 7h   |     | No |
| 8   | <i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . . | 8    |     | No |
| 9   | <i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>                                                                                                                                                                                                         |      |     |    |
| a   | Did the organization make any taxable distributions under section 4966? . . . . .                                                                                                                                                                                                                    | 9a   |     | No |
| b   | Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .                                                                                                                                                                                                     | 9b   |     | No |
| 10  | <i>Section 501(c)(7) organizations.</i> 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  | <i>Section 501(c)(12) organizations.</i> 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 | <i>Section 4947(a)(1) non-exempt charitable trusts.</i> 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  |     |    |

**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**

|                                                                                                                                                                                |                                                                                                                                                                                                                               | Yes       | No  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|
| For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions. |                                                                                                                                                                                                                               |           |     |
| <b>1a</b>                                                                                                                                                                      | Enter the number of voting members of the governing body . . . . .                                                                                                                                                            | <b>1a</b> | 30  |
| <b>b</b>                                                                                                                                                                       | Enter the number of voting members that are independent . . . . .                                                                                                                                                             | <b>1b</b> | 30  |
| <b>2</b>                                                                                                                                                                       | 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? . . . . .                                               | <b>2</b>  | No  |
| <b>3</b>                                                                                                                                                                       | 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? . . . . . | <b>3</b>  | No  |
| <b>4</b>                                                                                                                                                                       | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .                                                                                               | <b>4</b>  | No  |
| <b>5</b>                                                                                                                                                                       | Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .                                                                                                             | <b>5</b>  | No  |
| <b>6</b>                                                                                                                                                                       | Does the organization have members or stockholders? . . . . .                                                                                                                                                                 | <b>6</b>  | No  |
| <b>7a</b>                                                                                                                                                                      | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .                                                                                         | <b>7a</b> | No  |
| <b>b</b>                                                                                                                                                                       | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .                                                                                                             | <b>7b</b> | No  |
| <b>8</b>                                                                                                                                                                       | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following                                                                                              |           |     |
| <b>a</b>                                                                                                                                                                       | the governing body? . . . . .                                                                                                                                                                                                 | <b>8a</b> | Yes |
| <b>b</b>                                                                                                                                                                       | each committee with authority to act on behalf of the governing body? . . . . .                                                                                                                                               | <b>8b</b> | Yes |
| <b>9a</b>                                                                                                                                                                      | Does the organization have local chapters, branches, or affiliates? . . . . .                                                                                                                                                 | <b>9a</b> | No  |
| <b>b</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? . . . . .  | <b>9b</b> |     |
| <b>10</b>                                                                                                                                                                      | 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 . . . . .       | <b>10</b> | No  |
| <b>11</b>                                                                                                                                                                      | 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 . . . . .      | <b>11</b> | No  |

**Section B. Policies**

|            |                                                                                                                                                                                                                                                                                                          | Yes        | No  |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|-----|
| <b>12a</b> | Does the organization have a written conflict of interest policy? If "No", go to line 13 . . . . .                                                                                                                                                                                                       | <b>12a</b> | No  |
| <b>b</b>   | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .                                                                                                                                                              | <b>12b</b> |     |
| <b>c</b>   | Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .                                                                                                                                             | <b>12c</b> |     |
| <b>13</b>  | Does the organization have a written whistleblower policy? . . . . .                                                                                                                                                                                                                                     | <b>13</b>  | No  |
| <b>14</b>  | Does the organization have a written document retention and destruction policy? . . . . .                                                                                                                                                                                                                | <b>14</b>  | Yes |
| <b>15</b>  | 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                                                                                      |            |     |
| <b>a</b>   | The organization's CEO, Executive Director, or top management official? . . . . .                                                                                                                                                                                                                        | <b>15a</b> | No  |
| <b>b</b>   | Other officers or key employees of the organization? . . . . .<br>Describe the process in Schedule O                                                                                                                                                                                                     | <b>15b</b> | No  |
| <b>16a</b> | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .                                                                                                                                          | <b>16a</b> | No  |
| <b>b</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? . . . . . | <b>16b</b> |     |

**Section C. Disclosure**

|           |                                                                                                                                                                                                                                                                                                                                               |
|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>17</b> | List the States with which a copy of this Form 990 is required to be filed _____                                                                                                                                                                                                                                                              |
| <b>18</b> | Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply.<br><input type="checkbox"/> own website <input type="checkbox"/> another's website <input type="checkbox"/> upon request |
| <b>19</b> | Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.                                                                                                                                    |
| <b>20</b> | State the name, physical address, and telephone number of the person who possesses the books and records of the organization.<br>LINDA EDEL<br>1844 LOMBARDY DR<br>RAPID CITY, SD 57701<br>(605) 348-1460                                                                                                                                     |

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

☐ Check this box if the organization did not compensate any officer, director, trustee or key employee

[illegible]





Part VIII

Statement of Revenue

|                                                        |                                                                                  |                                                                                                                                                                                 | (A)<br>Total Revenue                                                              | (B)<br>Related or Exempt Function Revenue | (C)<br>Unrelated Business Revenue | (D)<br>Revenue Excluded from Tax under IRC 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                                                                                                                                            | 2,251,627                                                                         |                                           |                                   |                                                             |
|                                                        | f                                                                                | All other contributions, gifts, grants, and similar amounts not included above 1f                                                                                               | 59                                                                                |                                           |                                   |                                                             |
|                                                        | g                                                                                | Noncash contributions included in lines 1a-1f \$ _____                                                                                                                          |                                                                                   |                                           |                                   |                                                             |
|                                                        | h                                                                                | Total (Add lines 1a-1f) . . . . .                                                                                                                                               | 2,251,686                                                                         |                                           |                                   |                                                             |
| Program Service Revenue                                | 2a                                                                               | Business Code                                                                                                                                                                   |                                                                                   |                                           |                                   |                                                             |
|                                                        | b                                                                                |                                                                                                                                                                                 |                                                                                   |                                           |                                   |                                                             |
|                                                        | c                                                                                |                                                                                                                                                                                 |                                                                                   |                                           |                                   |                                                             |
|                                                        | d                                                                                |                                                                                                                                                                                 |                                                                                   |                                           |                                   |                                                             |
|                                                        | e                                                                                |                                                                                                                                                                                 |                                                                                   |                                           |                                   |                                                             |
|                                                        | f                                                                                | All other program service revenue                                                                                                                                               |                                                                                   |                                           |                                   |                                                             |
|                                                        | g                                                                                | Total. Add lines 2a-2f . . . . . \$                                                                                                                                             |                                                                                   |                                           |                                   |                                                             |
|                                                        | Other Revenue                                                                    | 3                                                                                                                                                                               | Investment income (including dividends, interest other similar amounts) . . . . . | 941                                       |                                   |                                                             |
| 4                                                      |                                                                                  | Income from investment of tax-exempt bond proceeds . . . . .                                                                                                                    |                                                                                   |                                           |                                   |                                                             |
| 5                                                      |                                                                                  | Royalties . . . . .                                                                                                                                                             |                                                                                   |                                           |                                   |                                                             |
| 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                                                                                                                          |                                                                                   |                                           |                                   |                                                             |
| b                                                      |                                                                                  | Less cost or other basis and sales expenses                                                                                                                                     | 114                                                                               |                                           |                                   |                                                             |
| c                                                      |                                                                                  | Gain or (loss)                                                                                                                                                                  | -114                                                                              |                                           |                                   |                                                             |
| d                                                      |                                                                                  | Net gain or (loss) . . . . .                                                                                                                                                    | -114                                                                              | -114                                      |                                   |                                                             |
| 8a                                                     |                                                                                  | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 . . . . . 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 Complete Schedule G if total exceeds \$15,000 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. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . . |                                                                                                                                                                                 | 2,252,513                                                                         | -114                                      |                                   | 941                                                         |

Part IX

Statement of Functional Expenses

| Section 501(c)(3) and 501(c)(4) organizations must complete all columns.<br>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)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>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                                                                                                                                         | 902,906               | 902,906                         |                                        |                             |
| 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 . . . . .                                                                                                                                 | 54,427                |                                 | 54,427                                 |                             |
| 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                                                                                                                                                                                           | 547,642               | 547,642                         |                                        |                             |
| 8                                                                                                                                                                                        | Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .                                                                                                            |                       |                                 |                                        |                             |
| 9                                                                                                                                                                                        | Other employee benefits . . . . .                                                                                                                                                                                  |                       |                                 |                                        |                             |
| 10                                                                                                                                                                                       | Payroll taxes . . . . .                                                                                                                                                                                            | 164,444               | 164,444                         |                                        |                             |
| 11                                                                                                                                                                                       | Fees for services (non-employees)                                                                                                                                                                                  |                       |                                 |                                        |                             |
| a                                                                                                                                                                                        | Management . . . . .                                                                                                                                                                                               |                       |                                 |                                        |                             |
| b                                                                                                                                                                                        | Legal . . . . .                                                                                                                                                                                                    |                       |                                 |                                        |                             |
| c                                                                                                                                                                                        | Accounting . . . . .                                                                                                                                                                                               | 12,968                | 12,968                          |                                        |                             |
| d                                                                                                                                                                                        | Lobbying . . . . .                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| e                                                                                                                                                                                        | Professional fundraising See Part IV, line 17 . . . . .                                                                                                                                                            |                       |                                 |                                        |                             |
| f                                                                                                                                                                                        | Investment management fees . . . . .                                                                                                                                                                               |                       |                                 |                                        |                             |
| g                                                                                                                                                                                        | Other . . . . .                                                                                                                                                                                                    | 249,661               | 196,492                         | 53,169                                 |                             |
| 12                                                                                                                                                                                       | Advertising and promotion . . . . .                                                                                                                                                                                |                       |                                 |                                        |                             |
| 13                                                                                                                                                                                       | Office expenses . . . . .                                                                                                                                                                                          | 19,824                | 19,725                          | 99                                     |                             |
| 14                                                                                                                                                                                       | Information technology . . . . .                                                                                                                                                                                   |                       |                                 |                                        |                             |
| 15                                                                                                                                                                                       | Royalties . . . . .                                                                                                                                                                                                |                       |                                 |                                        |                             |
| 16                                                                                                                                                                                       | Occupancy . . . . .                                                                                                                                                                                                | 36,365                | 36,365                          |                                        |                             |
| 17                                                                                                                                                                                       | Travel . . . . .                                                                                                                                                                                                   | 70,929                | 70,734                          | 195                                    |                             |
| 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 . . . . .                                                                                                                                                                | 40,489                | 40,489                          |                                        |                             |
| 23                                                                                                                                                                                       | Insurance . . . . .                                                                                                                                                                                                | 60,243                | 60,243                          |                                        |                             |
| 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 )                                                |                       |                                 |                                        |                             |
| f                                                                                                                                                                                        | All other expenses                                                                                                                                                                                                 |                       |                                 |                                        |                             |
| 25                                                                                                                                                                                       | Total functional expenses. Add lines 1 through 24f                                                                                                                                                                 | 2,159,898             | 2,052,008                       | 107,890                                | 0                           |
| 26                                                                                                                                                                                       | Joint Costs. Check <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 |                       |                                 |                                        |                             |

**Part X**    **Balance Sheet**

|                             |                                                                                                                                                         | (A)<br>Beginning of year                                                                                                                                                            |                   | (B)<br>End of year |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|
| Assets                      | <b>1</b>                                                                                                                                                | Cash—non-interest-bearing . . . . .                                                                                                                                                 | 116,824           | <b>1</b> 284,471   |
|                             | <b>2</b>                                                                                                                                                | Savings and temporary cash investments . . . . .                                                                                                                                    | 123,388           | <b>2</b> 28,203    |
|                             | <b>3</b>                                                                                                                                                | Pledges and grants receivable, net . . . . .                                                                                                                                        | 185,448           | <b>3</b> 190,069   |
|                             | <b>4</b>                                                                                                                                                | Accounts receivable, net . . . . .                                                                                                                                                  | 44,801            | <b>4</b> 1,600     |
|                             | <b>5</b>                                                                                                                                                | Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i> . . . . .                           |                   | <b>5</b>           |
|                             | <b>6</b>                                                                                                                                                | Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i> . . . . .    |                   | <b>6</b>           |
|                             | <b>7</b>                                                                                                                                                | Notes and loans receivable, net . . . . .                                                                                                                                           |                   | <b>7</b>           |
|                             | <b>8</b>                                                                                                                                                | Inventories for sale or use . . . . .                                                                                                                                               |                   | <b>8</b>           |
|                             | <b>9</b>                                                                                                                                                | Prepaid expenses and deferred charges . . . . .                                                                                                                                     | 18,653            | <b>9</b> 27,419    |
|                             | <b>10a</b>                                                                                                                                              | Land, buildings, and equipment cost basis                                                                                                                                           |                   |                    |
|                             |                                                                                                                                                         | <b>10a</b> 783,601                                                                                                                                                                  |                   |                    |
|                             | <b>b</b>                                                                                                                                                | Less accumulated depreciation <i>Complete Part VI of Schedule D</i> . . . . .                                                                                                       |                   |                    |
|                             |                                                                                                                                                         | <b>10b</b> 530,634                                                                                                                                                                  | 136,149           | <b>10c</b> 252,967 |
|                             | <b>11</b>                                                                                                                                               | Investments—publicly traded securities . . . . .                                                                                                                                    |                   | <b>11</b>          |
|                             | <b>12</b>                                                                                                                                               | Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i> . . . . .                                                                                  |                   | <b>12</b>          |
|                             | <b>13</b>                                                                                                                                               | Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i> . . . . .                                                                                  |                   | <b>13</b>          |
| <b>14</b>                   | Intangible assets . . . . .                                                                                                                             |                                                                                                                                                                                     | <b>14</b>         |                    |
| <b>15</b>                   | Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i> . . . . .                                                                       |                                                                                                                                                                                     | <b>15</b> 23,007  |                    |
| <b>16</b>                   | <b>Total assets. Add lines 1 through 15 (must equal line 34)</b>                                                                                        | 625,263                                                                                                                                                                             | <b>16</b> 807,736 |                    |
| Liabilities                 | <b>17</b>                                                                                                                                               | Accounts payable and accrued expenses . . . . .                                                                                                                                     | 79,880            | <b>17</b> 89,980   |
|                             | <b>18</b>                                                                                                                                               | Grants payable . . . . .                                                                                                                                                            |                   | <b>18</b>          |
|                             | <b>19</b>                                                                                                                                               | Deferred revenue . . . . .                                                                                                                                                          | 151,368           | <b>19</b> 208,115  |
|                             | <b>20</b>                                                                                                                                               | Tax-exempt bond liabilities . . . . .                                                                                                                                               |                   | <b>20</b>          |
|                             | <b>21</b>                                                                                                                                               | Escrow account liability <i>Complete Part IV of Schedule D</i> . . . . .                                                                                                            |                   | <b>21</b>          |
|                             | <b>22</b>                                                                                                                                               | Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i> . . . . . |                   | <b>22</b>          |
|                             | <b>23</b>                                                                                                                                               | Secured mortgages and notes payable to unrelated third parties . . . . .                                                                                                            |                   | <b>23</b>          |
|                             | <b>24</b>                                                                                                                                               | Unsecured notes and loans payable . . . . .                                                                                                                                         |                   | <b>24</b>          |
|                             | <b>25</b>                                                                                                                                               | Other liabilities <i>Complete Part X of Schedule D</i> . . . . .                                                                                                                    |                   | <b>25</b> 23,007   |
|                             | <b>26</b>                                                                                                                                               | <b>Total liabilities. Add lines 17 through 25</b> . . . . .                                                                                                                         | 231,248           | <b>26</b> 321,102  |
| Net Assets or Fund Balances | <b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b> |                                                                                                                                                                                     |                   |                    |
|                             | <b>27</b>                                                                                                                                               | Unrestricted net assets . . . . .                                                                                                                                                   | 355,600           | <b>27</b> 398,796  |
|                             | <b>28</b>                                                                                                                                               | Temporarily restricted net assets . . . . .                                                                                                                                         | 38,415            | <b>28</b> 87,838   |
|                             | <b>29</b>                                                                                                                                               | Permanently restricted net assets . . . . .                                                                                                                                         |                   | <b>29</b>          |
|                             | <b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>                          |                                                                                                                                                                                     |                   |                    |
|                             | <b>30</b>                                                                                                                                               | Capital stock or trust principal, or current funds . . . . .                                                                                                                        |                   | <b>30</b>          |
|                             | <b>31</b>                                                                                                                                               | Paid-in or capital surplus, or land, building or equipment fund . . . . .                                                                                                           |                   | <b>31</b>          |
|                             | <b>32</b>                                                                                                                                               | Retained earnings, endowment, accumulated income, or other funds                                                                                                                    |                   | <b>32</b>          |
|                             | <b>33</b>                                                                                                                                               | Total net assets or fund balances . . . . .                                                                                                                                         | 394,015           | <b>33</b> 486,634  |
|                             | <b>34</b>                                                                                                                                               | Total liabilities and net assets/fund balances . . . . .                                                                                                                            | 625,263           | <b>34</b> 807,736  |

**Part XI**    **Financial Statements and Reporting**

|           |                                                                                                                                                                                                                                     | Yes           | No |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----|
| <b>1</b>  | Accounting method used to prepare the Form 990 <input type="checkbox"/> cash <input checked="" type="checkbox"/> accrual <input type="checkbox"/> other                                                                             |               |    |
| <b>2a</b> | Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .                                                                                                                           | <b>2a</b>     | No |
| <b>b</b>  | Were the organization's financial statements audited by an independent accountant? . . . . .                                                                                                                                        | <b>2b</b> Yes |    |
| <b>c</b>  | If "Yes" to lines 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? . . . . . | <b>2c</b>     | No |
| <b>3a</b> | 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>3a</b> Yes |    |
| <b>b</b>  | If "Yes," did the organization undergo the required audit or audits? . . . . .                                                                                                                                                      | <b>3b</b> Yes |    |

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.  
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2008

Open to Public Inspection

|                                                                   |                                              |
|-------------------------------------------------------------------|----------------------------------------------|
| Name of the organization<br>WESTERN SOUTH DAKOTA COMMUNITY ACTION | Employer identification number<br>46-0281029 |
|-------------------------------------------------------------------|----------------------------------------------|

Part I Reason for Public Charity Status (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only **one** organization )

|    |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | <input type="checkbox"/>            | A church, convention of churches, or association of churches described in <b>Section 170(b)(1)(A)(i).</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 2  | <input type="checkbox"/>            | A school described in <b>Section 170(b)(1)(A)(ii).</b> (Attach Schedule E )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 3  | <input type="checkbox"/>            | A hospital or a cooperative hospital service organization described in <b>Section 170(b)(1)(A)(iii).</b> (Attach Schedule H )                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 4  | <input type="checkbox"/>            | A medical research organization operated in conjunction with a hospital described in <b>Section 170(b)(1)(A)(iii).</b> Enter the hospital's name, city, and state                                                                                                                                                                                                                                                                                                                                                                                                       |
| 5  | <input type="checkbox"/>            | An organization operated for the benefit of a college or university owned or operated by a governmental unit described in <b>Section 170(b)(1)(A)(iv).</b> (Complete Part II )                                                                                                                                                                                                                                                                                                                                                                                          |
| 6  | <input type="checkbox"/>            | A federal, state, or local government or governmental unit described in <b>Section 170(b)(1)(A)(v).</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 7  | <input checked="" type="checkbox"/> | An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in <b>Section 170(b)(1)(A)(vi)</b> (Complete Part II )                                                                                                                                                                                                                                                                                                                                                                           |
| 8  | <input type="checkbox"/>            | A community trust described in <b>Section 170(b)(1)(A)(vi)</b> (Complete Part II )                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 9  | <input type="checkbox"/>            | 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 <b>Section 509(a)(2).</b> (Complete Part III )                                                                                            |
| 10 | <input type="checkbox"/>            | An organization organized and operated exclusively to test for public safety See <b>Section 509(a)(4).</b> (See instructions )                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 11 | <input type="checkbox"/>            | 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 <b>Section 509(a)(3).</b> Check the box that describes the type of supporting organization and complete lines 11e through 11h<br>a <input type="checkbox"/> Type I      b <input type="checkbox"/> Type II      c <input type="checkbox"/> Type III - Functionally Integrated      d <input type="checkbox"/> Type III - Other |
| e  | <input type="checkbox"/>            | 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  | <input type="checkbox"/>            | 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  | <input type="checkbox"/>            | Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?<br>(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?<br>(ii) a family member of a person described in (i) above?<br>(iii) a 35% controlled entity of a person described in (i) or (ii) above?                                                                                                                           |
| h  | <input type="checkbox"/>            | Provide the following information about the organizations the organization supports                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

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

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

Part II

Support Schedule for Organizations Described in IRC 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.)

Public Support

| Calendar year (or fiscal year beginning in)                                                                                                                                                       | (a) 2004  | (b) 2005  | (c) 2006  | (d) 2007  | (e) 2008  | (f) Total  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|------------|
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")                                                                                               | 1,835,822 | 1,974,725 | 1,902,680 | 2,257,071 | 2,251,686 | 10,221,984 |
| 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 line 1 - 3                                                                                                                                                                           | 1,835,822 | 1,974,725 | 1,902,680 | 2,257,071 | 2,251,686 | 10,221,984 |
| 5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f) |           |           |           |           |           |            |
| 6 Public Support subtract line 5 from line 4                                                                                                                                                      |           |           |           |           |           | 10,221,984 |

Total Support

| Calendar year (or fiscal year beginning in)                                                                                      | (a) 2004  | (b) 2005 | (c) 2006  | (d) 2007  | (e) 2008  | (f) Total  |
|----------------------------------------------------------------------------------------------------------------------------------|-----------|----------|-----------|-----------|-----------|------------|
| 7 Amounts from line 4                                                                                                            | 1,835,822 | 2,760    | 1,902,680 | 2,257,071 | 2,251,686 | 10,221,984 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 1,241     | 2,760    | 3,297     | 2,673     | 827       | 10,798     |
| 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)                                                                                        |           |          |           |           |           | 10,232,782 |
| 12 Gross receipts from related activities, etc (See instructions )                                                               |           |          |           |           | 12        |            |

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

Computation of Public Support Percentage

|                                                                                         |    |          |
|-----------------------------------------------------------------------------------------|----|----------|
| 14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f)) | 14 | 99.894 % |
| 15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f                   | 15 | 99.903 % |

- 16a 33 1/3% Test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☒
- b 33 1/3% Test - 2007. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐
- 17a 10% Facts and Circumstances Test - 2008. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐
- b 10% Facts and Circumstances Test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ☐
- 18 Private Foundation. If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ☐

Part IIISupport Schedule for Organizations Described in IRC 509(a)(2)  
(Complete only if you checked the box on line 9 of Part I.)

| Section A. Public Support                                                                                                                                                       |          |          |          |          |          |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in)                                                                                                                                     | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
| 1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")                                                                              |          |          |          |          |          |           |
| 2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose       |          |          |          |          |          |           |
| 3Gross receipts from activities that are not an unrelated trade or business under section 513                                                                                   |          |          |          |          |          |           |
| 4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf                                                                                |          |          |          |          |          |           |
| 5The value of services or facilities furnished by a governmental unit to the organization without charge                                                                        |          |          |          |          |          |           |
| 6Total Add lines 1-5                                                                                                                                                            |          |          |          |          |          |           |
| 7aAmounts included on lines 1, 2, and 3 received from disqualified persons                                                                                                      |          |          |          |          |          |           |
| bAmounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000 |          |          |          |          |          |           |
| cTotal of lines 7a and 7b                                                                                                                                                       |          |          |          |          |          |           |
| 8Public Support (Subtract line 7c from line 6)                                                                                                                                  |          |          |          |          |          |           |

| Total Support                                                                                                                                                          |          |          |          |          |          |           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in)                                                                                                                            | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
| 9Amounts from line 6                                                                                                                                                   |          |          |          |          |          |           |
| 10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources                                      |          |          |          |          |          |           |
| bUnrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975                                                               |          |          |          |          |          |           |
| cAdd lines 10a and 10b                                                                                                                                                 |          |          |          |          |          |           |
| 11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on                                          |          |          |          |          |          |           |
| 12Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )                                                                       |          |          |          |          |          |           |
| 13Total Support (Add lines 9, 10c, 11 and 12)                                                                                                                          |          |          |          |          |          |           |
| 14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here |          |          |          |          |          |           |

| Computation of Public Support Percentage |                                                                                      |    |  |
|------------------------------------------|--------------------------------------------------------------------------------------|----|--|
| 15                                       | Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f)) | 15 |  |
| 16                                       | Public Support Percentage for 2007 Schedule A, Part IV -A, line 27g                  | 16 |  |

| Computation of Investment Income Percentage |                                                                                                                                                                                                                                                            |    |  |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--|
| 17                                          | Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))                                                                                                                                                                  | 17 |  |
| 18                                          | Investment Income Percentage from 2007 Schedule A, Part IV -A, line 27h                                                                                                                                                                                    | 18 |  |
| 19a                                         | 33 1/3% Tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization          |    |  |
| b                                           | 33 1/3% Tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization |    |  |
| 20                                          | Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions                                                                                                                                     |    |  |

Part IV

**Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

|                              |
|------------------------------|
| Facts and Circumstances Test |
|                              |



Additional Data

Software ID:

Software Version:

EIN: 46-0281029

Name: WESTERN SOUTH DAKOTA COMMUNITY ACTION

Form 990, Part VII - Section Aaa

| (A)<br>Name and Title                 | (B)<br>Average<br>hours<br>per<br>week | (C)<br>Position (check all<br>that apply) |                       |         |              |                                 |        | (D)<br>Reportable<br>compensation<br>from the<br>organization (W-<br>2/1099MISC) | (E)<br>Reportable<br>compensation<br>from related<br>organizations<br>(W- 2/1099-<br>MISC) | (F)<br>Estimated<br>amount of other<br>compensation<br>from the<br>organization and<br>related<br>organizations |
|---------------------------------------|----------------------------------------|-------------------------------------------|-----------------------|---------|--------------|---------------------------------|--------|----------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
|                                       |                                        | Individual Trustee<br>or Director         | Institutional Trustee | Officer | Key employee | Highest compensated<br>employee | Former |                                                                                  |                                                                                            |                                                                                                                 |
| MARY THOMSEN , BOARD MEMBER           | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| SHARON DENISON , BOARD MEMBER         | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| LUCILLE HAYNES , BOARD MEMBER         | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| CONNIE BAIER , BOARD MEMBER           | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| ROGER SCHIFFNER , BOARD MEMBER        | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| CHARLES TOBIAS , BOARD MEMBER         | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| LILA LYTTLE , BOARD MEMBER            | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| JOE HARTPENCE , BOARD MEMBER          | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| DOREEN SHEPARD , BOARD MEMBER         | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| JEWEL BRUNER , BOARD MEMBER           | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| KATHLEEN MAYNARD , BOARD MEMBER       | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| LAURIE THEILMAN , BOARD MEMBER        | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| SANDRA BURDETTE , BOARD MEMBER        | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| DEBORAH HERRINGTON , BOARD MEMBER     | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| TIM HEUER , BOARD MEMBER              | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| ROBERT W JOHNSON , BOARD MEMBER       | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| SHIRLEY LATHAM , BOARD MEMBER         | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| DAVID STENERSON , BOARD MEMBER        | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| DELORES BONENBERGER , BOARD MEMBER    | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| FRANCES TERKILDSEN , BOARD MEMBER     | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| WILMA STOUT , BOARD MEMBER            | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| IDA MARIE SNORTELAND , BOARD MEMBER   | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| VALERIE MEINERS , BOARD MEMBER        | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| FAYE WEFSO , BOARD MEMBER             | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| CURT NUPEN , BOARD MEMBER             | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| CONNIE BURDITT , BOARD MEMBER         | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| TOM REED , BOARD MEMBER               | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| CHERYL PESICKA-CHAPMAN , BOARD MEMBER | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| GARY LARSON , BOARD MEMBER            | 1                                      | X                                         |                       |         |              |                                 |        | 0                                                                                | 0                                                                                          | 0                                                                                                               |
| LINDA EDEL , DIRECTOR                 | 50                                     |                                           |                       | X       |              |                                 |        | 54,427                                                                           | 0                                                                                          | 828                                                                                                             |

SCHEDULE D

(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Financial Statements

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008

Open to Public Inspection

**Name of the organization**  
WESTERN SOUTH DAKOTA COMMUNITY ACTION

**Employer identification number**  
  
46-0281029

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? <div><input type="checkbox"/> Yes<input checked="" type="checkbox"/> No</div>                                |                              |
| 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? <div><input type="checkbox"/> Yes<input checked="" type="checkbox"/> No</div> |                              |

Part II

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

1

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

☐ Preservation of land for public use (e g , recreation or pleasure)☐ Preservation of an historically importantly land area☐ Protection of natural habitat☐ Preservation of certified historic structure☐ Preservation of open space

2

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

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

3

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

4

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

5

Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?

☐ Yes☒ No

6

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

7

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

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

☐ Yes☒ No

9

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

Part III

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

1a

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

b

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

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

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

2

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

a

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

b

Assets included in Form 990, Part X▶ \$

For Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2008

Part III

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

3

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

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes☒ No

Part IV

Trust, 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 why 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 the organization answered "Yes" to Form 990, Part IV, line 10.

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

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

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

(i)

unrelated organizations . . . . .

(ii)

related organizations . . . . .

3a(i)

3a(ii)

b

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

3b

4

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

Part VI

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

| Description of investment                                                                              | (a) Cost or other basis (investment) | (b)Cost or other basis (other) | (c) Depreciation | (d) Book value |
|--------------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------|------------------|----------------|
| 1a Land . . . . .                                                                                      | 17,000                               |                                |                  | 17,000         |
| b Buildings . . . . .                                                                                  | 301,844                              |                                | 188,207          | 113,637        |
| c Leasehold improvements . . . . .                                                                     |                                      |                                |                  |                |
| d Equipment . . . . .                                                                                  | 464,757                              |                                | 342,427          | 122,330        |
| e Other . . . . .                                                                                      |                                      |                                |                  |                |
| Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . . ▶ |                                      |                                |                  | 252,967        |

| (a) Description of security or category<br>(including name of security)                                                                                      | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------|
| Financial derivatives and other financial products                                                                                                           |                |                                                             |
| Closely-held equity interests                                                                                                                                |                |                                                             |
| Other                                                                                                                                                        |                |                                                             |
|                                                                                                                                                              |                |                                                             |
|                                                                                                                                                              |                |                                                             |
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|                                                                                                                                                              |                |                                                             |
|                                                                                                                                                              |                |                                                             |
| <b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 12 )  |                |                                                             |

| (a) Description of investment type                                                                                                                             | (b) Book value | (c) Method of valuation<br>Cost or end-of-year market value |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------|
|                                                                                                                                                                |                |                                                             |
|                                                                                                                                                                |                |                                                             |
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|                                                                                                                                                                |                |                                                             |
|                                                                                                                                                                |                |                                                             |
| <b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 13 )  |                |                                                             |

| (a) Description                                                            | (b) Book value |
|----------------------------------------------------------------------------|----------------|
|                                                                            |                |
|                                                                            |                |
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|                                                                            |                |
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|                                                                            |                |
|                                                                            |                |
| <b>Total.</b> (Column (b) should equal Form 990, Part X, col.(B) line 15.) |                |

| (a) Description of Liability                                               | (b) Amount |
|----------------------------------------------------------------------------|------------|
| Federal Income Taxes                                                       |            |
| IDA SAVINGS PROGRAMS                                                       | 23,007     |
|                                                                            |            |
|                                                                            |            |
|                                                                            |            |
|                                                                            |            |
|                                                                            |            |
|                                                                            |            |
|                                                                            |            |
|                                                                            |            |
| <b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 25 ) | 23,007     |

**Schedule D (Form 990) 2008**

| Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements |                                                                                 |            |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------|
| 1                                                                                   | Total revenue (Form 990, Part VIII, column (A), line 12)                        | 12,252,513 |
| 2                                                                                   | Total expenses (Form 990, Part IX, column (A), line 25)                         | 2,159,898  |
| 3                                                                                   | Excess or (deficit) for the year Subtract line 2 from line 1                    | 92,615     |
| 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 | 92,615     |

| Part XIIReconciliation of Revenue per Audited Financial Statements With Revenue per Return |                                                                                             |            |
|--------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|------------|
| 1                                                                                          | Total revenue, gains, and other support per audited financial statements . . . . .          | 12,252,513 |
| 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                                                     | 2,252,513  |
| 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 | 2,252,513  |

| Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return |                                                                                              |            |
|-----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|------------|
| 1                                                                                             | Total expenses and losses per audited financial statements . . . . .                         | 12,159,898 |
| 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                                                      | 2,159,898  |
| 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 | 2,159,898  |

| Part XIVSupplemental Information |
|----------------------------------|
|----------------------------------|

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, 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

| Identifier | Return Reference | Explanation |
|------------|------------------|-------------|
|            |                  |             |
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|            |                  |             |
|            |                  |             |
|            |                  |             |
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Schedule I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization  
WESTERN SOUTH DAKOTA COMMUNITY  
ACTION

Grants and Other Assistance to Organizations,  
Governments and Individuals in the U.S.

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

OMB No 1545-0047

2008

Open to Public  
Inspection

Employer identification number  
46-0281029

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" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 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 |
|-----------------------------------------------------|---------|-------------------------------|--------------------------|-----------------------------------|-------------------------------------------------------|----------------------------------------|------------------------------------|
|                                                     |         |                               |                          |                                   |                                                       |                                        |                                    |
|                                                     |         |                               |                          |                                   |                                                       |                                        |                                    |
|                                                     |         |                               |                          |                                   |                                                       |                                        |                                    |
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|                                                     |         |                               |                          |                                   |                                                       |                                        |                                    |
|                                                     |         |                               |                          |                                   |                                                       |                                        |                                    |
|                                                     |         |                               |                          |                                   |                                                       |                                        |                                    |

- 2 Enter total number of section 501(c)(3) and government organizations . . . . .
- 3 Enter total number of other organizations . . . . .

Part IIIGrants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Use Schedule I-1 (Form 990) 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 |
|--------------------------------|-------------------------|-------------------------|----------------------------------|--------------------------------------------------------|---------------------------------------|
| VARIOUS ASSISTANCE             | 12000                   | 902,906                 |                                  |                                                        |                                       |
|                                |                         |                         |                                  |                                                        |                                       |
|                                |                         |                         |                                  |                                                        |                                       |
|                                |                         |                         |                                  |                                                        |                                       |
|                                |                         |                         |                                  |                                                        |                                       |
|                                |                         |                         |                                  |                                                        |                                       |
|                                |                         |                         |                                  |                                                        |                                       |

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

| Identifier | Return Reference | Explanation |
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SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990

► **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.**

OMB No 1545-0047

2008

Open to Public Inspection

Name of the organization  
WESTERN SOUTH DAKOTA COMMUNITY ACTION

Employer identification number  
46-0281029

| Identifier             | Return Reference                  | Explanation                                                                                             |
|------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------|
| ORGANIZATION'S MISSION | FORM 990 - ORGANIZATION'S MISSION | LOW INCOME ENERGY ASSISTANCE, THESE PROGRAMS SERVE APPROXIMATELY 12,000 LOW INCOME INDIVIDUALS PER YEAR |

| Identifier             | Return Reference | Explanation                                                                                                                                        |
|------------------------|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| ADDITIONAL INFORMATION | SCHEDULE O       | EXPLANATION REQUIRED FOR PART VI, SECTION A, QUESTION 10 THE EXECUTIVE DIRECTOR AND ACCOUNTING MANAGER REVIEW THE 990 BEFORE SUBMITTING TO THE IRS |