



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



Form **990-EZ****Short Form
Return of Organization Exempt From Income Tax**

OMB No 1545-1150

2008**Open to Public
Inspection**Department of the Treasury
Internal Revenue Service

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.
- The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2008 calendar year, or tax year beginning 11/01/08 **, and ending** 10/31/09**B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

Please
use IRS
label or
print or
type.
See
Specific
Instruc-
tions.**C** Name of organizationAssociated General Contractors of
South Dakota, Inc.

Number and street (or P.O. box, if mail is not delivered to street address)

P.O. Box 488

Room/suite

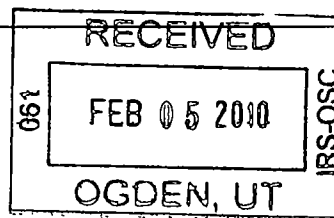
City or town, state or country, and ZIP + 4

PierreSD 57501**D** Employer identification number46-0213237**E** Telephone number605-224-8689**F** Group ExemptionNumber 1

- **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

G Accounting method ☐ Cash ☒ Accrual
Other (specify) **I** Website: WWW.SDAGC.ORG**J** Organization type (check only one)— ☒ 501(c) (6) ◀ (insert no) 4947(a)(1) or 527**H** Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)**K** Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.**L** Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ \$ 813,691**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)**

Expenses	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	<u>93,770</u>
	3	Membership dues and assessments	3	<u>640,936</u>
	4	Investment income	4	<u>15,780</u>
	5a	Gross amount from sale of assets other than inventory	5a	
	b	Less cost or other basis and sales expenses	5b	
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch)	5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a	Gross revenue (not including \$ <u> </u> of contributions reported on line 1)	6a	
	b	Less direct expenses other than fundraising expenses	6b	
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	
	7a	Gross sales of inventory, less returns and allowances	7a	<u>5,344</u>
	b	Less cost of goods sold	7b	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	<u>5,344</u>
	8	Other revenue (describe <u>See Statement 2</u>)	8	<u>57,861</u>
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	<u>813,691</u>
	Net Assets	10	Grants and similar amounts paid (attach schedule)	10
11		Benefits paid to or for members	11	
12		Salaries, other compensation, and employee benefits	12	<u>247,751</u>
13		Professional fees and other payments to independent contractors	13	<u>28,992</u>
14		Occupancy, rent, utilities, and maintenance	14	<u>37,795</u>
15		Printing, publications, postage, and shipping	15	<u>29,456</u>
16		Other expenses (describe <u>See Statement 3</u>)	16	<u>345,576</u>
17		Total expenses. Add lines 10 through 16	17	<u>689,570</u>
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	<u>124,121</u>	
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	<u>634,767</u>	
20	Other changes in net assets or fund balances (attach explanation)	20		
21	Net assets or fund balances at end of year Combine lines 18 through 20	21	<u>758,888</u>	

**Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ**

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	<u>448,435</u>	22 <u>548,279</u>
23 Land and buildings	<u>165,166</u>	23 <u>150,888</u>
24 Other assets (describe <u>See Statement 4</u>)	<u>60,523</u>	24 <u>97,214</u>
25 Total assets	<u>674,124</u>	25 <u>796,381</u>
26 Total liabilities (describe <u>See Statement 5</u>)	<u>39,357</u>	26 <u>37,493</u>
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	<u>634,767</u>	27 <u>758,888</u>

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

Form **990-EZ** (2008)

DAA

SCANNED FEB 24 2010

23

Expenses

(Required for 501(c)(3)
and (4) organizations
and 4947(a)(1) trusts,
optional for others)

28 Education and Awareness for Construction Contractors.

28a

29

29a

30

30a

31a

32 Total program service expenses (add lines 28a through 31a)

32

(a) Name and address

(b) Title and average hours per week devoted to position
<p>1. _____</p> <p>2. _____</p> <p>3. _____</p> <p>4. _____</p> <p>5. _____</p> <p>6. _____</p> <p>7. _____</p> <p>8. _____</p> <p>9. _____</p> <p>10. _____</p> <p>11. _____</p> <p>12. _____</p> <p>13. _____</p> <p>14. _____</p> <p>15. _____</p> <p>16. _____</p> <p>17. _____</p> <p>18. _____</p> <p>19. _____</p> <p>20. _____</p> <p>21. _____</p> <p>22. _____</p> <p>23. _____</p> <p>24. _____</p> <p>25. _____</p> <p>26. _____</p> <p>27. _____</p> <p>28. _____</p> <p>29. _____</p> <p>30. _____</p>

(c) Compensation
(If not paid,
enter -0-.)

(d) Contributions to employee benefit plans & deferred compensation

(e) Expense account and other allowances

See Statement 7

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instr 37a		
b Did the organization file Form 1120-POL for this year?	X	
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b		
39 Section 501(c)(7) organizations Enter.		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 40a , section 4912 40a ; section 4955 40a		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I 40b		
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40c		
d Enter amount of tax on line 40c reimbursed by the organization 40d		
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e		X
41 List the states with which a copy of this return is filed 41 None		
42a The books are in care of 42a Toby Crow Telephone no 42a 605-224-8689 300 East Capitol Ave Located at 42a Pierre, SD ZIP + 4 42a 57501		
b 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)? 42b		X
If "Yes," enter the name of the foreign country 42b See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U S ? 42c		X
If "Yes," enter the name of the foreign country 42c		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here 43 and enter the amount of tax-exempt interest received or accrued during the tax year 43		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44		X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ 45		X

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- 46** 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
- 47** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48** Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a** Did the organization make any transfers to an exempt non-charitable related organization?
- b** If "Yes," was the related organization(s) a section 527 organization?
- 50** Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

	Yes	No
46		
47		
48		
49a		
49b		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

Total number of other employees paid over \$100,000

- 51** Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

Total number of other independent contractors each receiving over \$100,000

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.

Signature of officer: Toby L. Crow, Date: 1-6-2010
 Type or print name and title: Executive Vice President

Paid Preparer's Use Only

Preparer's signature: John E. Clausen Date: 1-5-10 Check if self-employed: ☐ Preparer's Identifying Number (See instr.): P00164338
 Firm's name (or yours if self-employed), address, and ZIP + 4: Clausen & Rice LLP
PO Box 1117
Pierre, SD 57501 EIN: 73-1721111
 Phone no: 605-224-8866

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

Depreciation and Amortization
 (Including Information on Listed Property)

OMB No 1545-0172

2008

Attachment
 Sequence No **67**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return **Associated General Contractors of South Dakota, Inc.** Identifying number **46-0213237**

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	23,302

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	23,302
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2008)

Federal Statements

Statement 1 - Form 990-EZ, Part I, Line 3 - Membership Dues and Assessments

Description	Amount
Membership Dues	\$ 640,936
Total	\$ 640,936

Statement 2 - Form 990-EZ, Part I, Line 8 - Other Revenue

Description	Amount
1-Cent Work Hour	\$ 26,189
Administrative Fee	11,804
SF Contractors Assoc.	9,100
Education Foundation	6,260
Miscellaneous	4,508
Total	\$ 57,861

Statement 3 - Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	\$
Travel	55,880
Conferences & Meetings	52,028
Telephone	6,318
Insurance	10,052
Retirement program expens	911
Public Relations	77,453
Safety Programs	37,192
Education	32,220
Information & Website	2,820
Contributions	4,034
Dues & Subscriptions	10,381
Governmental Affairs	4,051
Awards & recognition	2,787
Directories	8,891
Bad Debts	16,553
Meeting Expense	1,926
Consulting	16,916
Miscellaneous	1,595
Staff Hiring Expense	3,568
Total	\$ 345,576

Statement 4 - Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beginning of Year	End of Year
Accounts Receivable	\$ 56,752	\$ 94,318
Prepaid Expenses and Deferred Charges	1,669	2,107
Accrued Interest Receivable	2,102	789
	60,523	97,214

Federal Statements

Statement 5 - Form 990-EZ, Part II, Line 26 - Total Liabilities

Description	Beginning of Year	End of Year
Accounts Payable and Accrued Expenses	\$ 39,357	\$ 37,493
	<u>39,357</u>	<u>37,493</u>

Statement 6 - Form 990-EZ, Part III - Organization's Primary Exempt Purpose**Description**

To provide services to its members and associates and to increase education and awareness for construction contractors.

Federal Statements

Statement 7 - Form 990EZ, Part IV - List of Officers, Directors, Trustees and Key Employees

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
Dave Fleck PO Box F Sioux Falls, SD 57101	National Dir	1	0	0	0
Bill Keller PO Box 2320 Rapid City, SD 57709	P -President	1	0	0	0
Eric Thompson PO Box 187 Dell Rapids, SD 57022	President	1	0	0	0
Kari Karst PO Box 187 Dell Rapids, SD 57022	Sec. -Treas.	1	0	0	0
Merle Davis 1809 N Terin Circle Sioux Falls, SD 57107	Nat L. Dir	1	0	0	0
Owen Emme PO Box 1716 Rapid City, SD 57709	Nat L. Dir	1	0	0	0
Tom Graves 15171 215th Ave Spirit Lake, IA 51360	Nat L. Dir	1	0	0	0
George Spencer PO Box 5829 Sioux Falls, SD 57117	Nat L. Dir	1	0	0	0
Mark Knight PO Box 558 Webster, SD 57274	Nat L. Dir	1	0	0	0
Gary Johnson PO Box 697	National Dir	1	0	0	0

Federal Statements

Statement 7 - Form 990EZ, Part IV - List of Officers, Directors, Trustees and Key Employees (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
Ft. Pierre, SD 57532					
Lynn Kading PO Box 2320 Rapid City, SD 57709	Nat L. Dir	1	0	0	0
James Morris PO Box 3448 Rapid City, SD 57709	Director	1	0	0	0
Mark Kulesza PO Box 9520 Rapid City, SD 57709	Director	1	0	0	0
Cynthia Monnin 615 S Marion Road Sioux Falls, SD 57106	Director	1	0	0	0
Patty Nohr 1300 N. Bahnson Ave Sioux Falls, SD 57103	Director	1	0	0	0
Nathan Reede PO Box 966 Aberdeen, SD 57402	Director	1	0	0	0
Jim Soukup PO Box 89106 Sioux Falls, SD 57109	V-President	1	0	0	0
Dave Gustafson PO Box 3239 Rapid City, SD 57709	Sr V-Pres	1	0	0	0
Dean Herll PO Box 187 Dell Rapids, SD 57022	Director	1	0	0	0

Federal Statements

Statement 7 - Form 990EZ, Part IV - List of Officers, Directors, Trustees and Key Employees (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
John Morris PO Box 1162 Pierre, SD 57501	Director	1	0	0	0
Stu Horsted PO Box 84140 Sioux Falls, SD 57118	As.Div Dir.	1	0	0	0
Jeff Cullison PO Box 5126 Sioux Falls, SD 57117	As Div PPres	1	0	0	0
Jim Simunek PO Box 84140 Sioux Falls, SD 57118	As Div Pres	1	0	0	0
Jason Hanson PO Box 636 Sturgis, SD 57785	As Div Dir.	1	0	0	0
Larry Engbrecht 222 E Capitol Ave Pierre, SD 57501	As Div VPres	1	0	0	0
Jason Gusso 2307 W 57th Street Sioux Falls, SD 57108	As Div Dir.	1	0	0	0
Noel Schulz 2303 Bridgport Drive Sioux City, IA 51111	As Div Dir.	1	0	0	0
Bill Sutton 600 S Industrial Rd Flandreau, SD 57028	As Div Dir.	1	0	0	0
Gene Williams PO Box 3000	As Div Dir.	1	0	0	0

Federal Statements

Statement 7 - Form 990EZ, Part IV - List of Officers, Directors, Trustees and Key Employees (continued)

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
Rapid City, SD 57709					
Peggy Wolf PO Box 2473 Rapid City, SD 57709	As Div Sec.	1	0	0	0
Toby Crow 300 E Capitol Pierre, SD 57501	Exec. V-Pres	40	106,266	6,465	0
			0	0	0