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Form **990**

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2010 calendar year, or tax year beginning _____ **and ending** _____

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

C Name of organization **ASSOCIATION OF ILLINOIS SOIL & WATER CONSERVATION DISTRICTS**

D Employer identification number
37-6048356

E Telephone number
217-744-3414

G Gross receipts \$ **567,232**

F Name and address of principal officer
RICHARD NICHOLS
4285 NORTH WALNUT STREET ROAD
SPRINGFIELD IL 62707

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list (see instructions)

I Tax-exempt status 501(c)(3) 501(c) (**5**) (insert no) 4947(a)(1) or 527

J Website: **WWW.AISWCD.ORG**

H(c) Group exemption number _____

K Form of organization Corporation Trust Association Other

L Year of formation **1947**

M State of legal domicile **IL**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities PROMOTING THE INTEREST OF THE 98 LOCAL SOIL AND WATER DISTRICTS IN ILLINOIS WHICH ARE SMALL GOVERNMENT ENTITIES.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	24
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	24
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	3
6 Total number of volunteers (estimate if necessary)	6		
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a		
b Net unrelated business taxable income from Form 990-T line 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	652,649	343,541
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	45,650	181,410
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11,052	10,755
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	48,604	31,526
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	757,955	567,232
	14 Benefits paid to or for members (Part IX, column (A), line 4)	263,204	116,606
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	188,200	174,263
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	248,987	288,678
19 Revenue less expenses Subtract line 18 from line 12	700,391	579,547	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	57,564	-12,315
	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year
	22 Net assets or fund balances Subtract line 21 from line 20	583,544	565,077
		121,014	114,862
		462,530	450,215

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Signature of officer: *Richard W. Nichols* Date: **August 2, 2011**
 Type or print name and title: **Richard W. Nichols**

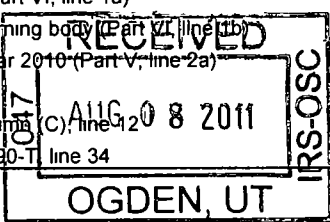
Print/Type preparer's name: **LORI K. MILOSEVICH** Preparer's signature: *Lori Milosevich* Date: **07/09/11** Check if self-employed PTIN: **P00626782**

Firm's name: **ESTES, BRIDGEWATER & OGDEN** Firm's EIN: **37-0265152**
 Firm's address: **901 S. SECOND ST SPRINGFIELD, IL 62704** Phone no: **217-528-8473**

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

For Paperwork Reduction Act Notice, see the separate instructions.

SCANNED AUG 2 2 2011



Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission
PROMOTING THE INTEREST OF THE 98 LOCAL SOIL AND WATER DISTRICTS IN ILLINOIS WHICH ARE SMALL GOVERNMENT ENTITIES.

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

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

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

If "Yes," describe these changes on Schedule O

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

4a (Code) (Expenses \$ **37,165** including grants of \$) (Revenue \$ **30,177**)
ANNUAL CONVENTION, DIRECTOR MEETINGS, SEMINARS, WORKSHOPS, COMMITTEE MEETINGS AND EDUCATIONAL CLASSES

4b (Code) (Expenses \$ **262,079** including grants of \$ **116,606**) (Revenue \$ **343,541**)
98 SOIL AND WATER CONSERVATION DISTRICTS SERVED IN THE STATE OF ILLINOIS AND 98 DIRECTORS ALSO SERVED

4c (Code) (Expenses \$ **141,672** including grants of \$) (Revenue \$ **150,305**)
HEALTH AND LIFE INSURANCE PREMIUMS FOR THE 98 LOCAL SOIL AND WATER DISTRICTS IN THE STATE OF ILLINOIS.

4d Other program services (Describe in Schedule O)
(Expenses \$ **23,588** including grants of \$) (Revenue \$ **31,105**)

4e Total program service expenses **464,504**

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		X
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	<input checked="" type="checkbox"/>	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		<input checked="" type="checkbox"/>
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		<input checked="" type="checkbox"/>
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		<input checked="" type="checkbox"/>
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
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		<input checked="" type="checkbox"/>
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		<input checked="" type="checkbox"/>
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<input checked="" type="checkbox"/>
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<input checked="" type="checkbox"/>
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		<input checked="" type="checkbox"/>
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		<input checked="" type="checkbox"/>
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<input checked="" type="checkbox"/>
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<input checked="" type="checkbox"/>
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<input checked="" type="checkbox"/>
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		<input checked="" type="checkbox"/>
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		<input checked="" type="checkbox"/>
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		<input checked="" type="checkbox"/>
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		<input checked="" type="checkbox"/>
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	<input checked="" type="checkbox"/>	

Yes No

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	5		
1b	0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			X
2a	3		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			X
3b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O			
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)?			X
b If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?			X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?			
b If "Yes," did the organization notify the donor of the value of the goods or services provided?			
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			
d If "Yes," indicate the number of Forms 8282 filed during the year			
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			
9 Sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?			
b Did the organization make a distribution to a donor, donor advisor, or related person?			
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12			
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders			
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans			
c Enter the amount of reserves on hand			
14a Did the organization receive any payments for indoor tanning services during the tax year?			X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			

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

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Does the organization have members or stockholders?		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?		X
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official		X
b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► **SHERY FINN**
4285 NORTH WALNUT ST
SPRINGFIELD IL 62707

217-744-3414

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

Check if Schedule O contains a response to any question in this Part VII

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

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JAMES TODD PRESIDENT	5.00	X		X			0	0	0	
(2) AARON FERGUSON VICE PRESIDENT	5.00	X		X			0	0	0	
(3) LONNIE WILSON SECRETARY	5.00	X		X			0	0	0	
(4) PHIL FOSSLER TREASURER	5.00	X		X			0	0	0	
(5) JERRY SNODGRASS AREA I VP	5.00	X					0	0	0	
(6) DARRELL ROEGGE AREA II VP	5.00	X					0	0	0	
(7) ERIC SUITS AREA III VP	5.00	X					0	0	0	
(8) NORBERT RIDER AREA IV VP	5.00	X					0	0	0	
(9) TIM KELLER COUNCIL 1	5.00	X					0	0	0	
(10) JIM KING COUNCIL 2	5.00	X					0	0	0	
(11) LEE BUNTING COUNCIL 3	5.00	X					0	0	0	
(12) TERRY DAVIS COUNCIL 4	5.00	X					0	0	0	
(13) VAN BITNER COUNCIL 5	5.00	X					0	0	0	
(14) RANDY MOLITORIS COUNCIL 6	5.00	X					0	0	0	
(15) JIM BELL COUNCIL 7	5.00	X					0	0	0	
(16) DAVID MCCORMICK COUNCIL 8	5.00	X					0	0	0	

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(17) TERRY MONKE COUNCIL 9	5.00	X						0	0	0
(18) DANIEL DOEDTMAN COUNCIL 10	5.00	X						0	0	0
(19) DON BEISIEGEL COUNCIL 12	5.00	X						0	0	0
(20) TOM BEYERS COUNCIL 13	5.00	X						0	0	0
(21) TOM ANDERSON COUNCIL 14	5.00	X						0	0	0
(22) DON LLOYD COUNCIL 16	5.00	X						0	0	0
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
1b Sub-total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **0**

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
3		X
4		X
5		X

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **0**

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a				
	b Membership dues	1b	144,079			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	199,462			
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f	\$				
	h Total. Add lines 1a-1f		343,541			
Program Service Revenue		Busn. Code				
	2a INSURANCE REVENUE		150,305	150,305		
	b ENVIROTHON REVENUE		16,589	16,589		
	c IFA REVENUE		6,366	6,366		
	d USANG REVENUE		4,200	4,200		
	e EARTH STEWARDSHIP DAY		3,950	3,950		
	f All other program service revenue					
	g Total. Add lines 2a-2f		181,410			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		10,755	10,755		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross Rents					
	b Less rental exps					
	c Rental inc or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b Less cost or other basis & sales exps					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities See Part IV, line 19	a				
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code				
11a MEETINGS AND CONFERENCES			30,177	30,177		
b MISCELLANEOUS			1,349	1,349		
c						
d All other revenue						
e Total. Add lines 11a-11d			31,526			
12 Total revenue. See instructions			567,232	223,691	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns
 All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21	116,606	116,606		
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	148,512	111,384	37,128	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	13,769	10,327	3,442	
10 Payroll taxes	11,982	8,986	2,996	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	4,275		4,275	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other	19,200		19,200	
12 Advertising and promotion				
13 Office expenses	12,225		12,225	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	1,683	841	842	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	40,423	36,324	4,099	
20 Interest	8,448		8,448	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	14,536		14,536	
23 Insurance	141,672	141,672		
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.)				
a ENVIROTHON	14,323	14,323		
b GRANTS	11,803	11,803		
c BUILDING MAINTENANCE	6,960		6,960	
d EARTH STEWARDSHIP DAY	3,562	3,562		
e USANG	2,865	2,865		
f All other expenses	6,703	5,811	892	
25 Total functional expenses. Add lines 1 through 24f	579,547	464,504	115,043	0
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest bearing	310,915	1	306,984
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	315,919		
	10b	Less accumulated depreciation	57,826		
			272,629	10c	258,093
	11	Investments—publicly traded securities		11	
	12	Investments—other securities See Part IV, line 11		12	
	13	Investments—program-related See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 34)	583,544	16	565,077	
Liabilities	17	Accounts payable and accrued expenses	83	17	3,346
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties	120,931	23	111,516
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	121,014	26	114,862
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	301,621	27	440,156
	28	Temporarily restricted net assets	160,909	28	10,059
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	462,530	33	450,215
34	Total liabilities and net assets/fund balances	583,544	34	565,077	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	567,232
2	Total expenses (must equal Part IX, column (A), line 25)	2	579,547
3	Revenue less expenses Subtract line 2 from line 1	3	-12,315
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	462,530
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	450,215

Part XII Financial Statements and Reporting

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

1 Accounting method used to prepare the Form 990 Cash Accrual Other **MODIFIED CASH**

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both

Separate basis Consolidated basis Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

**SCHEDULE D
(Form 990)**

Supplemental Financial Statements

OMB No 1545-0047

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

2010

▶ Attach to Form 990. ▶ See separate instructions.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization ASSOCIATION OF ILLINOIS SOIL & WATER CONSERVATION DISTRICTS	Employer identification number 37-6048356
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Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

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

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

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

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

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

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

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

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

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

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

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

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

9 In Part 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 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

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

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

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

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

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

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

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other

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

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

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

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

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

- c Beginning balance
- d Additions during the year
- e Distributions during the year
- f Ending balance

	Amount
1c	
1d	
1e	
1f	

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

b If "Yes," explain the arrangement in Part XIV

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

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

2 Provide the estimated percentage of the 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

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

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

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

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		23,683		23,683
b Buildings		249,733	29,802	219,931
c Leasehold improvements				
d Equipment		31,228	26,145	5,083
e Other		11,275	1,879	9,396
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				258,093

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

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

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

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

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

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

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

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

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

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

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

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities		2a
b	Prior year adjustments		2b
c	Other losses		2c
d	Other (Describe in Part XIV)		2d
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b		4a
b	Other (Describe in Part XIV)		4b
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	

Part XIV Supplemental Information

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

Part XIV Supplemental Information (continued)

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

**ASSOCIATION OF ILLINOIS SOIL &
WATER CONSERVATION DISTRICTS**

Employer identification number

37-6048356

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)	CASS COUNTY SWCD 652 SOUTH MAIN STREET VIRGINIA IL 62691	37-1124631	4	13,500				CREP GRANT
(2)	CHRISTIAN COUNTY SWCD 951-2 W. SPRESSER STREET TAYLORVILLE IL 62568	37-6020969	4	7,749				CREP GRANT
(3)	DEWITT COUNTY SWCD 5920 REVERE ROAD CLINTON IL 61727	37-0812399	4	44,848				CREP GRANT
(4)	MCDONOUGH COUNTY SWCD 1607 W. JACKSON MACOMB IL 61455	37-0905280	4	24,232				CREP GRANT
(5)	PEORIA COUNTY SWCD 6715 N. SMITH ROAD EDWARDS IL 61528	37-0925900	4	12,729				CREP GRANT
(6)	SANGAMON COUNTY SWCD 2623 SUNRISE DRIVE, SUITE 1 SPRINGFIELD IL 62703	37-6020542	4	8,573				CREP GRANT
(7)								
(8)								
(9)								

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

3 Enter total number of other organizations

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

DAA

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

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

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

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization

**ASSOCIATION OF ILLINOIS SOIL &
WATER CONSERVATION DISTRICTS**

Employer identification number

37-6048356

FORM 990, PART III, LINE 2

THE ASSOCIATION HANDLES THE HEALTH AND LIFE PREMIUMS FOR THE 98 LOCAL SOIL AND WATER DISTRICTS IN THE STATE OF ILLINOIS.

FORM 990, PART III, LINE 4D - ALL OTHER ACHIEVEMENTS

VARIOUS PROGRAM SERVICES INCLUDE ENVIROTHON, USANG, FARM PROGRESS SHOW, EARTH STEWARDSHIP DAY, ICCI EXPENSES, AND ILLINOIS FORESTRY ASSOCIATION.

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS

THE AISWCD IS MADE UP OF SIXTEEN COUNCILS AS ITS ORGANIZATIONAL STRUCTURE. EACH COUNCEL IS COMPRISED OF FOUR TO EIGHT SWCD'S WHO HAVE JOINED TOGETHER BASED ON SIMILAR INTERESTS AND GEOGRAPHIC CONDITIONS. MEMBERS OF THE AISWCD BOARD OF DIRECTORS ARE ELECTED BY THE DISTRICTS THAT COMPRISE EACH COUNCIL. EACH CONCIL ELECTS ONE DELEGATE AS A BOARD MEMBER AND ONE ALTERNATE BOARD MEMBER. THE ALTERNATE DOES NOT HAVE VOTING AUTHORITY UNLESS THE DELEGATE CAN NOT PARTICIPATE. EACH YEAR AT THE ANNUAL MEETING OF THE MEMBERS, THE VOTING BODY ELECTS THREE TO FOUR OFFICERS. IT IS THE RIGHT AND THE RESPONSIBILITY OF THE BOARD TO GOVERN THE ACTIVITIES OF THE ASSOCIATION, TO APPROVE THE AISWCD'S ANNUAL BUDGET AS ACCEPTABLE TO BE SUJECT TO APPROVAL BY THE VOTING BODY OF MEMBERS SWCD'S AND TO APPROVE EXPENSES OF THE AISWCD.

FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS

SWCD'S HAVE THE RIGHT TO BRING FORTH RESOLUTIONS THAT ARE SUBJECT TO APPROVAL, FIRST AT THE COUNCIL LEVEL, SECOND AT THE BOARD OF DIRECTORS LEVEL AND FINALLY BY THE VOTING BODY AT THE ANNUAL MEETING. REGARDLESS OF

Name of the organization

ASSOCIATION OF ILLINOIS SOIL &

Employer identification number

37-6048356

THE DECISIONS OF THE COUNCIL AND THE BOARD OF DIRECTORS, THE VOTING BODY AT THE ANNUAL MEETING HAS THE FINAL DECISION AS TO WHETHER A RESOLUTION PASSES OR FAILS. RESOLUTIONS THAT HAVE BEEN APPROVED BY A MAJORITY OF THE VOTING BODY AT THE ANNUAL MEETING BECOME PART OF THE ANNUAL PLAN OF WORK OF THE AISWCD. THE VOTING BODY AT THE ANNUAL MEETING ALSO HAS THE RESPONSIBILITY OF APPROVING THE AISWCD'S ANNUAL OPERATING BUDGET.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990 THE 990 IS PREPARED BY A CPA, REVIEWED BY MANAGEMENT, AND MADE AVAILABLE TO THE BOARD FOR REVIEW.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY ON AN ANNUAL BASIS DIRECTORS, OFFICERS AND STAFF MEMBERS ARE REQUIRED TO SUBMIT A DISCLOSURE STATEMENT TO THE BOARD OF DIRECTORS. IF A CONFLICT EXISTS THE INDIVIDUAL IS NOT ALLOWED TO VOTE ON THE MATTER.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION THE GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

Mortgages and Other Notes Payable

Forms
990 / 990-PF

2010

For calendar year 2010, or tax year beginning , and ending

Name

**ASSOCIATION OF ILLINOIS SOIL &
WATER CONSERVATION DISTRICTS**

Employer Identification Number

37-6048356

FORM 990, PART X, LINE 23 - ADDITIONAL INFORMATION

Name of lender	Relationship to disqualified person
(1) NATIONAL BANK OF PETERSBURG	
(2) FARM CREDIT SERVICES OF ILLINOIS	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Original amount borrowed	Date of loan	Maturity date	Repayment terms	Interest rate
(1) 11,275	04/22/09	04/22/12	MONTHLY	5.500
(2) 126,000	07/02/07	06/02/22	MONTHLY	7.350
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Security provided by borrower	Purpose of loan
(1)	
(2) BUILDING AND LAND	REFINANCE BUILDING
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Consideration furnished by lender	Balance due at beginning of year	Balance due at end of year
(1)	8,928	5,241
(2)	112,003	106,275
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Totals	120,931	111,516

Form **4562**

Department of the Treasury
Internal Revenue Service

(99)

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2010

Attachment
Sequence No **67**

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

Name(s) shown on return ASSOCIATION OF ILLINOIS SOIL & WATER CONSERVATION DISTRICTS	Identifying number 37-6048356
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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 instructions)	1	500,000
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	2,000,000
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	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
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 2009 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 2011 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	13,408

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 2010	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 <input type="checkbox"/>		

Section B—Assets Placed in Service During 2010 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 2010 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	1,127
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 instructions	22	14,535
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** (2010)

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? **Yes** **No** **24b** If "Yes," is the evidence written? **Yes** **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) **25**

26 Property used more than 50% in a qualified business use.

2006 DODGE CARAVAN	04/21/09	100.00%	11,275	11,275	10.0	S/L-	1,127	
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27 Property used 50% or less in a qualified business use

		%				S/L-		
		%				S/L-		

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 **28** **1,127**

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 **29**

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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42 Amortization of costs that begins during your 2010 tax year (see instructions)

43 Amortization of costs that began before your 2010 tax year **43**

44 **Total.** Add amounts in column (f). See the instructions for where to report **44**

AISWCD. ASSOCIATION OF ILLINOIS SOIL &
 37-6048356
 FYE: 12/31/2010

Federal Asset Report
Form 990, Page 1

07/07/2011 9:59 AM

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:									
1	BUILDING	12/14/06	134,203			134,203	39 MO S/L	10,467	3,441
2	DESKS	4/03/02	2,415			2,415	10 MO S/L	1,872	241
3	DESK & FILE CABINET	5/31/06	672			672	7 MO S/L	344	96
4	COMPUTER	1/01/99	3,104			3,104	5 MO S/L	3,104	0
5	LAPTOP FOR DIRECTOR	9/22/01	1,910			1,910	5 MO S/L	1,910	0
6	COMPACT REFRIGERATOR	9/22/01	190			190	5 MO S/L	190	0
7	DIGITAL CAMERA	8/06/02	530			530	5 MO S/L	530	0
8	LAPTOP	4/19/02	1,482			1,482	5 MO S/L	1,482	0
9	DELL - STACEY	6/11/03	1,677			1,677	5 MO S/L	1,677	0
10	GATEWAY E-140	9/30/03	1,455			1,455	5 MO S/L	1,455	0
11	PHONE SYSTEM	3/04/03	3,042			3,042	5 MO S/L	3,042	0
12	DELL GARY	1/08/04	1,617			1,617	5 MO S/L	1,617	0
13	LAPTOP - RICH	7/05/05	2,185			2,185	5 MO S/L	1,967	218
14	LCD PROJECTOR	5/16/06	995			995	5 MO S/L	713	199
15	EQUIPMENT	6/30/06	4,325			4,325	5 MO S/L	2,953	865
16	LAND	12/14/06	23,683			23,683	0 -- Land	0	0
17	BADGE MAKER	2/15/07	1,940			1,940	7 MO S/L	808	277
18	DRIVEWAY/PARKINGLOT	12/01/08	115,530			115,530	15 MO S/L	8,192	7,702
20	RAIN BARRELS	6/15/09	3,689			3,689	10 MO S/L	215	369
Total Other Depreciation			<u>304,644</u>			<u>304,644</u>		<u>42,538</u>	<u>13,408</u>
Total ACRS and Other Depreciation			<u>304,644</u>			<u>304,644</u>		<u>42,538</u>	<u>13,408</u>
Listed Property:									
19	2006 DODGE CARAVAN	4/21/09	11,275			11,275	10 MO S/L	752	1,127
			<u>11,275</u>			<u>11,275</u>		<u>752</u>	<u>1,127</u>
Grand Totals			315,919			315,919		43,290	14,535
Less: Dispositions and Transfers			0			0		0	0
Less: Start-up/Org Expense			0			0		0	0
Net Grand Totals			<u>315,919</u>			<u>315,919</u>		<u>43,290</u>	<u>14,535</u>

37-6048356

AMT Asset Report

FYE: 12/31/2010

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179Bonus	Basis for Depr	PerConv Meth	Prior	Current
Other Depreciation:									
1	BUILDING	12/14/06	0			0 0	HY	0	0
2	DESKS	4/03/02	0			0 0	HY	0	0
3	DESK & FILE CABINET	5/31/06	0			0 0	HY	0	0
4	COMPUTER	1/01/99	0			0 0	HY	0	0
5	LAPTOP FOR DIRECTOR	9/22/01	0			0 0	HY	0	0
6	COMPACT REFRIGERATOR	9/22/01	0			0 0	HY	0	0
7	DIGITAL CAMERA	8/06/02	0			0 0	HY	0	0
8	LAPTOP	4/19/02	0			0 0	HY	0	0
9	DELL - STACEY	6/11/03	0			0 0	HY	0	0
10	GATEWAY E-140	9/30/03	0			0 0	HY	0	0
11	PHONE SYSTEM	3/04/03	0			0 0	HY	0	0
12	DELL GARY	1/08/04	0			0 0	HY	0	0
13	LAPTOP - RICH	7/05/05	0			0 0	HY	0	0
14	LCD PROJECTOR	5/16/06	0			0 0	HY	0	0
15	EQUIPMENT	6/30/06	0			0 0	HY	0	0
16	LAND	12/14/06	0			0 0	HY	0	0
17	BADGE MAKER	2/15/07	0			0 0	HY	0	0
18	DRIVEWAY/PARKINGLOT	12/01/08	0			0 0	HY	0	0
20	RAIN BARRELS	6/15/09	0			0 0	HY	0	0
Total Other Depreciation			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Listed Property:									
19	2006 DODGE CARAVAN	4/21/09	<u>0</u>			<u>0</u>	0 HY	<u>0</u>	<u>0</u>
			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Grand Totals			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Less: Dispositions and Transfers			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Net Grand Totals			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
1	BUILDING	12/14/06	134,203	3,441	0
2	DESKS	4/03/02	2,415	242	0
3	DESK & FILE CABINET	5/31/06	672	96	0
4	COMPUTER	1/01/99	3,104	0	0
5	LAPTOP FOR DIRECTOR	9/22/01	1,910	0	0
6	COMPACT REFRIGERATOR	9/22/01	190	0	0
7	DIGITAL CAMERA	8/06/02	530	0	0
8	LAPTOP	4/19/02	1,482	0	0
9	DELL - STACEY	6/11/03	1,677	0	0
10	GATEWAY E-140	9/30/03	1,455	0	0
11	PHONE SYSTEM	3/04/03	3,042	0	0
12	DELL GARY	1/08/04	1,617	0	0
13	LAPTOP - RICH	7/05/05	2,185	0	0
14	LCD PROJECTOR	5/16/06	995	83	0
15	EQUIPMENT	6/30/06	4,325	507	0
16	LAND	12/14/06	23,683	0	0
17	BADGE MAKER	2/15/07	1,940	277	0
18	DRIVEWAY/PARKINGLOT	12/01/08	115,530	7,702	0
20	RAIN BARRELS	6/15/09	3,689	369	0
Total Other Depreciation			<u>304,644</u>	<u>12,717</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>304,644</u>	<u>12,717</u>	<u>0</u>
Listed Property:					
19	2006 DODGE CARAVAN	4/21/09	<u>11,275</u>	<u>1,128</u>	<u>0</u>
			<u>11,275</u>	<u>1,128</u>	<u>0</u>
Grand Totals			<u>315,919</u>	<u>13,845</u>	<u>0</u>

Federal Statements

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
	\$ 10,755					
TOTAL	<u>\$ 10,755</u>					

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONTRACTUAL SERVICES	\$ 19,200	\$	\$ 19,200	\$
TOTAL	\$ 19,200	\$ 0	\$ 19,200	\$ 0

Form 990, Part IX, Line 24f - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
IL FORESTRY ASSOCIATION	\$ 1,673	\$ 1,673		
MISCELLANEOUS	1,553	1,165	388	
DUES	1,483	1,483		
WEBSITE FEES	1,314	1,051	263	
VEHICLE COSTS	655	439	216	
ANNUAL REPORT FILING FEES	25		25	
TOTAL	\$ 6,703	\$ 5,811	\$ 892	\$ 0