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Return of Organization Exempt From Income Tax

2010

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

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 2010, and ending 20

Form header section containing organization name (MIDWEST SPECIAL SERVICES, INC.), EIN (41-0746072), address (900 OCEAN STREET, SAINT PAUL, MN 55106), principal officer (LYTH J. HARTZ), and website (WWW.MWSSERVICES.ORG).

Part I Summary

Summary table with columns for line number, description, and amounts for Prior Year and Current Year. Includes rows for mission statement, governance, revenue (Total revenue: 9,586,144), expenses (Total expenses: 9,421,149), and net assets (Total net assets: 4,171,948).

Part II Signature Block

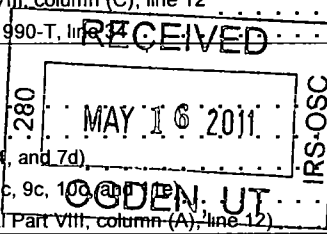
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature block containing signatures of Lyth J. Hartz (President) dated 5-11-2011 and Randall J. Kroll (Preparer) dated 05/05/2011. Also includes firm name (WILKERSON GUTHMANN & JOHNSON LTD) and address.

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

For Paperwork Reduction Act Notice, see the separate instructions.

SCANNED JUN 10 2011



Handwritten number 617

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission
ATTACHMENT 1

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 624310) (Expenses \$ 1,949,582. including grants of \$) (Revenue \$ 1,588,973.)
EMPLOYMENT SERVICES PROGRAM PROVIDED TRAINING, EMPLOYMENT, AND JOB
PLACEMENT SERVICES FOR 223 ADULTS WITH DISABILITIES.

4b (Code 624310) (Expenses \$ 6,388,826. including grants of \$) (Revenue \$ 7,457,117.)
DAY TRAINING AND HABILITATION PROVIDED TRAINING AND REHABILITATION
SERVICES TO 334 ADULTS WITH SEVERE AND MULTIPLE MENTAL AND
PHYSICAL DISABILITIES.

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► 8,338,408.

Part IV Checklist of Required Schedules

Table with 3 columns: Question, Yes, No. Rows 1-20b detailing various organizational requirements and their completion status.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 21 through 38 regarding grants, compensation, tax-exempt bonds, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with columns for question number, sub-question, and Yes/No responses. Includes questions 1a-14b regarding Form 1096, Form W-2G, Form W-3, Form 990-T, Form 8886-T, Form 8282, Form 8899, Form 1098-C, Form 990, Form 1041, and Form 720.

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
1a	13		
b	Enter the number of voting members included in line 1a, above, who are independent		
1b	13		
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	
8a		X	
b	Each committee with authority to act on behalf of the governing body?	X	
8b		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
9			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
10a			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?		
10b			
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11a		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	
12a		X	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12b		X	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
12c		X	
13	Does the organization have a written whistleblower policy?	X	
13		X	
14	Does the organization have a written document retention and destruction policy?	X	
14		X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
15a		X	
b	Other officers or key employees of the organization	X	
15b		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
16a			X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MN,
- 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 JULIE JOHNSON 900 OCEAN STREET SAINT PAUL, MN 55106
651-778-1000

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 X

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

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

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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

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

(A) Name and Title	(B) Average hours per week (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 CLAPPER BOARD MEMBER	2.00	X						0.	0.	
(2) SCOTT FORSS BOARD MEMBER	2.00	X						0.	0.	
(3) STEVEN W. FREIMUTH BOARD TREASURER	2.00	X		X				0.	0.	
(4) HARRY HANSEN BOARD CHAIR	2.00	X		X				0.	0.	
(5) LEN HELLER, JR. BOARD MEMBER	2.00	X						0.	0.	
(6) MARY HINZE BOARD MEMBER	2.00	X						0.	0.	
(7) BOBBI HOPPMAN BOARD MEMBER	2.00	X						0.	0.	
(8) NANCY LONGLEY BOARD MEMBER	2.00	X						0.	0.	
(9) TOM LYMAN BOARD MEMBER	2.00	X						0.	0.	
(10) JANE MILLER BOARD MEMBER	2.00	X						0.	0.	
(11) JOHN RUTHERFORD BOARD MEMBER	2.00	X						0.	0.	
(12) LYNN SCHMIDT BOARD VICE CHAIR	2.00	X		X				0.	0.	
(13) FRAN YOCH BOARD SECRETARY	2.00	X		X				0.	0.	
(14) KEVIN UNDERKOFLE BOARD MEMBER	2.00	X								
(15) LYTH J. HARTZ PRESIDENT	40.00			X				114,805.	14,642.	
(16) JULIE JOHNSON VICE PRESIDENT-ADMINISTRATION	40.00			X				81,340.	17,064.	

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) TIMOTHY DICKIE VICE PRESIDENT-PROGRAM SERVICE	40.00			X				79,973.	17,211.	
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
(26)										
(27)										
(28)										
1b Sub-total								276,118.	48,917.	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								276,118.	48,917.	

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 **1**

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 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

4		X
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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

5		X
---	--	---

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
ATTACHMENT 2		

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 **1**

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 162,262.					
	b Membership dues	1b					
	c Fundraising events	1c 22,044.					
	d Related organizations	1d					
	e Government grants (contributions) . .	1e 111,556.					
	f All other contributions, gifts, grants, and similar amounts not included above .	1f 171,074.					
	g Noncash contributions included in lines 1a-1f \$	113,729.					
	h Total. Add lines 1a-1f ▶		466,936.				
	Program Service Revenue	Business Code					
		2a EMPLOYMENT SERVICES SALES AND FEES	624310	1,588,973.	1,588,973.		
b DAY TRAINING AND HABILITATION FEES		624310	7,457,117.	7,457,117.			
c _____							
d _____							
e _____							
f All other program service revenue							
g Total. Add lines 2a-2f ▶			9,046,090.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts). ATTACHMENT 3 ▶		29,407.			29,407.	
	4 Income from investment of tax-exempt bond proceeds . . . ▶		0.				
	5 Royalties ▶		0.				
		(i) Real (ii) Personal					
	6a Gross Rents						
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) ▶		0.				
		(i) Securities (ii) Other					
	7a Gross amount from sales of assets other than inventory	328,112. 200.					
	b Less: cost or other basis and sales expenses	279,367.					
	c Gain or (loss)	48,745. 200.					
	d Net gain or (loss) ▶		48,945.			48,945.	
	8a Gross income from fundraising events (not including \$ 22,044. of contributions reported on line 1c) See Part IV, line 18 a	ATCH 4 11,700.					
	b Less direct expenses b	16,934.					
	c Net income or (loss) from fundraising events . ATCH. 5. ▶		-5,234.			-5,234.	
	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 ▶		0.					
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. ▶		0.					
Miscellaneous Revenue		Business Code					
11a _____							
b _____							
c _____							
d All other revenue							
e Total. Add lines 11a-11d ▶		0.					
12 Total revenue. See instructions ▶		9,586,144.	9,046,090.		73,118.		

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 US See Part IV, line 21 . . .	0.			
2 Grants and other assistance to individuals in the US See Part IV, line 22	0.			
3 Grants and other assistance to governments, organizations, and individuals outside the US See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	325,035.		305,618.	19,417.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.			
7 Other salaries and wages	4,461,821.	4,087,667.	335,577.	38,577.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions).	77,864.	68,618.	8,237.	1,009.
9 Other employee benefits	506,457.	470,439.	30,384.	5,634.
10 Payroll taxes	372,815.	327,700.	41,557.	3,558.
11 Fees for services (non-employees)	0.			
a Management	1,910.		1,910.	
b Legal	26,165.		26,165.	
c Accounting	0.			
d Lobbying	0.			
e Professional fundraising services See Part IV, line 17	8,990.	7,956.	944.	90.
f Investment management fees	85,560.	11,839.	73,721.	
g Other	23,769.	17,715.	4,659.	1,395.
12 Advertising and promotion	236,555.	172,059.	51,095.	13,401.
13 Office expenses	0.			
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	767,943.	757,613.	9,430.	900.
17 Travel	36,286.	32,499.	3,731.	56.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	18,013.	5,796.	12,157.	60.
20 Interest	22,797.	11,802.	10,995.	
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization	448,110.	413,535.	34,575.	
23 Insurance	150,122.	135,376.	13,961.	785.
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 <u>TRANSPORTATION EXPENSE</u>	1,333,724.	1,333,724.		
b <u>NONSTAFF SERVICES</u>	67,011.	67,011.		
c <u>PROGRAM SUPPLIES</u>	238,390.	238,390.		
d <u>PENSION LIABILITY INCREASE</u>	107,159.	88,149.	17,520.	1,490.
e <u>TRAINING</u>	29,761.	24,434.	4,182.	1,145.
f All other expenses	74,892.	66,086.	7,742.	1,064.
25 Total functional expenses. Add lines 1 through 24f	9,421,149.	8,338,408.	994,160.	88,581.
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	4,801.	1	5,396.
	2	Savings and temporary cash investments	233,859.	2	70,041.
	3	Pledges and grants receivable, net	18,380.	3	13,452.
	4	Accounts receivable, net	753,900.	4	844,567.
	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	165,614.	9	190,384.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	6,929,336.		
	10b	Less accumulated depreciation	4,166,298.		
	10c		2,873,259.	10c	2,763,038.
	11	Investments - publicly traded securities	883,206.	11	1,100,869.
	12	Investments - other securities See Part IV, line 11	132,857.	12	128,478.
	13	Investments - program-related See Part IV, line 11		13	
	14	Intangible assets		14	112,476.
15	Other assets See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 34)	5,065,876.	16	5,228,701.	
Liabilities	17	Accounts payable and accrued expenses	448,454.	17	525,300.
	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	377,391.	23	165,997.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities Complete Part X of Schedule D	284,638.	25	365,456.
	26	Total liabilities. Add lines 17 through 25	1,110,483.	26	1,056,753.
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	3,105,075.	27	3,110,714.
	28	Temporarily restricted net assets	251,430.	28	354,507.
	29	Permanently restricted net assets	598,888.	29	706,727.
	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	3,955,393.	33	4,171,948.
	34	Total liabilities and net assets/fund balances	5,065,876.	34	5,228,701.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,586,144.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,421,149.
3	Revenue less expenses Subtract line 2 from line 1	3	164,995.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	3,955,393.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	51,560.
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	4,171,948.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	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.	X	
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 <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?		X
3b	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		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

Name of the organization MIDWEST SPECIAL SERVICES, INC.	Employer identification number 41-0746072
-------------------------------------------------------------------	-----------------------------------------------------

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

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

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

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		
 - (ii) A family member of a person described in (i) above?

	Yes	No
11g(ii)		
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(iii)		
- h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Schedule A (Form 990 or 990-EZ) 2010

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2006, (b) 2007, (c) 2008, (d) 2009, (e) 2010, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc; 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Description and percentage. Rows include: 14 Public support percentage for 2010; 15 Public support percentage from 2009 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2010; b 33 1/3% support test - 2009; 17a 10%-facts-and-circumstances test - 2010; b 10%-facts-and-circumstances test - 2009; 18 Private foundation.

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	367,592.	354,834.	314,184.	376,771.	466,936.	1,880,317.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	8,317,045.	8,589,965.	8,952,505.	8,704,637.	9,046,089.	43,610,241.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	8,684,637.	8,944,799.	9,266,689.	9,081,408.	9,513,025.	45,490,558.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	75,205.	71,588.	68,205.	75,009.	66,721.	356,728.
c Add lines 7a and 7b.	75,205.	71,588.	68,205.	75,009.	66,721.	356,728.
8 Public support (Subtract line 7c from line 6)						45,133,830.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6.	8,684,637.	8,944,799.	9,266,689.	9,081,408.	9,513,025.	45,490,558.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	42,929.	68,574.	48,542.	28,217.	29,407.	217,669.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	42,929.	68,574.	48,542.	28,217.	29,407.	217,669.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 Total support. (Add lines 9, 10c, 11, and 12)	8,727,566.	9,013,373.	9,315,231.	9,109,625.	9,542,432.	45,708,227.

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	98.74%
16 Public support percentage from 2009 Schedule A, Part III, line 15.	16	99.49%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	.48%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	.51%

19a **33 1/3% support tests - 2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here The organization qualifies as a publicly supported organization

b **33 1/3% support tests - 2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here The organization qualifies as a publicly supported organization

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Also complete this part for any additional information. (See instructions)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Attach to Form 990. See separate instructions.

Name of the organization

MIDWEST SPECIAL SERVICES, INC.

Employer identification number

41-0746072

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 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 170(h)(4)(B)(ii)?, 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.

Table with 2 columns: Description, Amount. Rows include: 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

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

Schedule D (Form 990) 2010

JSA 0E1268 1 000

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

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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

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

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

	(a) Current year	(b) Pnor year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	845,594.	639,523.	828,007.		
b Contributions	107,839.	36,360.	38,841.		
c Net investment earnings, gains, and losses	107,801.	169,711.	-227,325.		
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,061,234.	845,594.	639,523.		

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

- a Board designated or quasi-endowment ▶ 1.7000 %
- b Permanent endowment ▶ 98.3000 %
- c Term endowment ▶ _____ %

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

	Yes	No
3a(i) unrelated organizations		X
3a(ii) related organizations		X
3b		

- (i) unrelated organizations
- (ii) related organizations
- 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		421,224		421,224.
b Buildings		3,444,401	1,831,009.	1,613,392.
c Leasehold improvements		533,366	381,322.	152,044.
d Equipment		1,722,907	1,328,523.	394,384.
e Other		807,438	625,444.	181,994.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)).				2,763,038.

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) DEFERRED COMPENSATION PLAN OBLIGATI	97,850.
(3) DEFINED BENEFIT PENSION PLAN OBLIGA	267,606.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	365,456.

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	9,586,144.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	9,421,149.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	164,995.
4	Net unrealized gains (losses) on investments	4	51,560.
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	51,560.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	216,555.

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	9,636,714.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	51,560.
b	Donated services and use of facilities	2b	8,000.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	59,560.
3	Subtract line 2e from line 1	3	9,577,154.
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	8,990.
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	8,990.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	9,586,144.

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

1	Total expenses and losses per audited financial statements	1	9,420,159.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	8,000.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	8,000.
3	Subtract line 2e from line 1	3	9,412,159.
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	8,990.
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	8,990.
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	9,421,149.

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.

SEE PAGE 5

Part XIV Supplemental Information (continued)

ENDOWMENT FUND

FORM 990, SCHEDULE D, PART V, LINE 4

THE ENDOWMENT FUND IS ESTABLISHED TO PROVIDE FUNDING FOR SPECIAL PROJECTS, SERVICES OR PROGRAMS THAT BENEFIT INDIVIDUALS WHO RECEIVE SERVICES FROM THE ORGANIZATION.

FIN 48 (ASC 740) FOOTNOTE

FORM 990, SCHEDULE D, PART X, LINE 2

THE ORGANIZATION'S TAX FILINGS FOR 2007-2009 ARE OPEN FOR EXAMINATION BY THE INTERNAL REVENUE SERVICE AND STATE TAXING AUTHORITIES.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Supplemental Information Regarding
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

**Open To Public
Inspection**

Name of the organization

MIDWEST SPECIAL SERVICES, INC.

Employer identification number

41-0746072

Part I

Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total events
		WALK N ROLL (event type)	(event type)	0. (total number)	(add col (a) through col (c))
Revenue	1	Gross receipts	33,744.		33,744.
	2	Less Charitable contributions	22,044.		22,044.
	3	Gross income (line 1 minus line 2)	11,700.		11,700.
Direct Expenses	4	Cash prizes	550.		550.
	5	Noncash prizes	3,841.		3,841.
	6	Rent/facility costs	174.		174.
	7	Food and beverages	600.		600.
	8	Entertainment			
	9	Other direct expenses	11,769.		11,769.
	10	Direct expense summary Add lines 4 through 9 in column (d)			(16,934.)
	11	Net income summary Combine line 3, column (d), and line 10			-5,234.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	Yes _____ % No	Yes _____ % No	Yes _____ % No
	7	Direct expense summary Add lines 2 through 5 in column (d)			()
	8	Net gaming income summary Combine line 1, column d, and line 7			

9 Enter the state(s) in which the organization operates gaming activities _____
 a Is the organization licensed to operate gaming activities in each of these states? Yes No
 b If "No," explain _____

10 a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
 b If "Yes," explain _____

- 11 Does the organization operate gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entry formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Complete this part to provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE L
(Form 990 or 990-EZ)

Transactions With Interested Persons

OMB No 1545-0047

2010

Open To Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.**
▶ **Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

Name of the organization: **MIDWEST SPECIAL SERVICES, INC.**
Employer identification number: **41-0746072**

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only)
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$ _____
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$ _____

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
	(1)									
(2)										
(3)										
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
Total ▶ \$ _____										

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount and type of assistance
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule L (Form 990 or 990-EZ) 2010

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) MARK NOVITZKY (PREMIER BANK)	FORMER BOARD MEMBER	229,322.	PRINCIPAL/INTEREST - DEBT		X
(2) BOARD MEMBERS	BOARD MEMBER	0.	RELATIVES IN PROGRAM		X
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

BUSINESS TRANSATION - M. NOVITZKY

FORM 990, SCHEDULE L, PART IV, LINE 1

LOAN INTEREST RATES AND TERMS ARE CONSISTENT WITH THE THOSE OF THE
GENERAL MARKET.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**

OMB No 1545-0047

2010

Open To Public Inspection

Name of the organization
MIDWEST SPECIAL SERVICES, INC.

Employer identification number
41-0746072

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	2.	104,904.	QUOTED MARKET PRICE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (<u> ATCH 1</u>)		5.	8,825.	
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30 a During the year, did the organization receive by contribution any property reported in Part I, line 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II		
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	X	
32 a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II		
33 If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

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

Schedule M (Form 990) (2010)

Part II **Supplemental Information.** Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional informationATTACHMENT 1SCHEDULE M, PART I - OTHER NONCASH CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>(A) CHECK</u>	<u>(B) NUMBER OF CONTRIBUTIONS</u>	<u>(C) REVENUES REPORTED</u>	<u>(D) METHOD OF DETERMINING</u>
PHONE SYSTEM	X	1.	7,675.	COST
SPECIAL EVENT - MISC	X	4.	1,150.	COST
TOTALS		<u>5.</u>	<u>8,825.</u>	

Supplemental Information to Form 990 or 990-EZ

2010

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

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.

Name of the organization

MIDWEST SPECIAL SERVICES, INC.

Employer identification number

41-0746072

REVIEW FORM 990

FORM 990, PART VI, SECTION B, LINE 11B

THE BOARD OF DIRECTORS WILL RECEIVE A COPY OF THE FORM 990. THE FINANCE COMMITTEE HAS BEEN AUTHORIZED BY THE BOARD OF DIRECTORS TO REVIEW THE FORM 990 IN MAY 2011 PRIOR TO SUBMISSION.

CONFLICT OF INTEREST POLICY

FORM 990, PART VI, SECTION B, LINE 12C

ALL BOARD MEMBERS AND KEY EMPLOYEES OF THE ORGANIZATION COMPLETE A WRITTEN DECLARATION THAT OUTLINES THE DETAILS OF ANY CONFLICTS OF INTEREST THAT THEY MAY HAVE. THESE WRITTEN DECLARATIONS ARE FORWARDED TO THE CHAIR OF THE GOVERNANCE AND NOMINATING COMMITTEE WHO THEN REVIEWS THEM, AND IF APPROPRIATE, GATHERS ADDITIONAL INFORMATION. THE FORMS ARE REVIEWED BY THE COMPLIANCE OFFICER, WHO HAS BEEN CHARGED BY THE BOARD OF DIRECTORS WITH THIS DUTY. IN ADDITION, THE VICE PRESIDENT OF ADMINISTRATION MONITORS THE BOARD MEMBERS AND KEY EMPLOYEES OF THE ORGANIZATION THROUGHOUT THE YEAR TO ENSURE THAT NO POLICY VIOLATIONS REGARDING CONFLICTS OF INTERESTS OCCUR IN THE OPERATIONS OF THE ORGANIZATION. A SUMMARY REPORT NOTING ANY POLICY VIOLATIONS AND CORRECTIVE ACTIONS IS SUBMITTED TO THE BOARD OF DIRECTORS ON AN ANNUAL BASIS.

COMPENSATION PROCESS

FORM 990, PART VI, SECTION B, LINE 15

ON AN ANNUAL BASIS, THE GOVERNANCE AND NOMINATING COMMITTEE REVIEWS THE

Name of the organization

MIDWEST SPECIAL SERVICES, INC.

Employer identification number

41-0746072

PERFORMANCE AND COMPENSATION OF THE PRESIDENT AND MAKES RECOMMENDATIONS TO THE BOARD REGARDING RETENTION, SALARY AND BENEFITS. THE HUMAN RESOURCES DEPARTMENT PREPARES INFORMATION ON SALARY AND BENEFIT LEVELS FOR CEO'S OF SIMILAR ORGANIZATIONS BASED ON SALARY SURVEYS, INFORMATION FROM FORM 990S, AND CONSULTATION WITH OTHER HUMAN RESOURCE DEPARTMENTS OF LOCAL NONPROFIT ORGANIZATIONS. THIS INFORMATION IS PRESENTED TO THE GOVERNANCE AND NOMINATING COMMITTEE PRIOR TO THEIR PERFORMANCE AND SALARY REVIEW OF THE PRESIDENT. THE NOMINATING COMMITTEE PREPARES RECOMMENDATIONS WHICH ARE THEN PRESENTED TO THE BOARD OF DIRECTORS AT A REGULAR BOARD MEETING. THE FULL BOARD MAKES THE FINAL DECISION ON RETENTION, SALARY AND BENEFITS FOR THE PRESIDENT.

THE ORGANIZATION MAINTAINS A FORMAL SALARY SCHEDULE FOR OTHER KEY EMPLOYEES, WHICH INCLUDE THE VP OF PROGRAMS AND THE VP OF ADMINISTRATION.

THE SALARY SCHEDULE IS REVIEWED ANNUALLY AND IS COMPARED TO SALARY AND BENEFIT INFORMATION FOR SIMILAR POSITIONS GAINED FROM SALARY AND BENEFIT SURVEYS, INFORMATION FROM FORM 990S OF SIMILAR ORGANIZATIONS, AND DISCUSSIONS WITH A FEW KEY HUMAN RESOURCES DEPARTMENTS OF LOCAL ORGANIZATIONS SIMILAR TO THE ORGANIZATION. THIS INFORMATION IS SHARED WITH THE PRESIDENT. IF NECESSARY, THE SALARY SCHEDULE IS REVISED AT THAT TIME. THE PRESIDENT DOES THE PERFORMANCE AND SALARY REVIEW OF THESE KEY STAFF ON AN ANNUAL BASIS AND THE PRESIDENT MAKES THE DECISION REGARDING RETENTION AND SALARY LEVELS OF THESE EMPLOYEES.

OTHER CHANGES IN NET ASSETS

FORM 990, PART XI, LINE 5

OTHER CHANGES IN NET ASSETS INCLUDE NET UNREALIZED GAINS ON INVESTMENTS.

Name of the organization

MIDWEST SPECIAL SERVICES, INC.

Employer identification number

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FILINGS OF ORGANIZATION

FORM 990, PART VI, SECTION C, LINE 19

THE STATEMENT OF UNRESTRICTED ACTIVITIES FROM THE AUDITED FINANCIAL STATEMENTS IS PUBLISHED IN THE ANNUAL REPORT, WHICH IS MAILED EACH YEAR TO FUNDERS, DONORS, AND OTHER FRIENDS OF THE ORGANIZATION. IT IS ALSO AVAILABLE ON THE ORGANIZATION'S WEBSITE.

THE FULL AUDITED FINANCIAL STATEMENT IS MAILED ON AN ANNUAL BASIS TO MAJOR FUNDERS. IT IS ALSO AVAILABLE UPON REQUEST.

THE GOVERNING DOCUMENTS AND THE CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST.

ATTACHMENT 1FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

MIDWEST SPECIAL SERVICES, INC. ASSISTS ADULTS WITH DISABILITIES TO REACH THEIR PERSONAL GOALS AND POTENTIAL BY PROVIDING EMPLOYMENT, TRAINING OPPORTUNITIES, AND PROGRAMS THAT ARE INDIVIDUALLY DESIGNED TO MAXIMIZE EACH PERSONS ABILITY TO WORK AND PARTICIPATE FULLY AS ACTIVE MEMBERS OF THE COMMUNITY IN WHICH THEY LIVE.

ATTACHMENT 2990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
CENTERLINE CHARTERS 1870 RICE STREET MAPLEWOOD, MN 55113	TRANSPORTATION	832,174.
TOTAL COMPENSATION		<u>832,174.</u>

Name of the organization

MIDWEST SPECIAL SERVICES, INC.

Employer identification number

41-0746072

ATTACHMENT 3FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	(A) <u>TOTAL</u> <u>REVENUE</u>	(B) <u>RELATED OR</u> <u>EXEMPT REVENUE</u>	(C) <u>UNRELATED</u> <u>BUSINESS REV.</u>	(D) <u>EXCLUDED</u> <u>REVENUE</u>
INTEREST AND DIVIDENDS	29,407.			29,407.
TOTALS	<u>29,407.</u>			<u>29,407.</u>

ATTACHMENT 4FORM 990, PART VIII - EXCLUDED CONTRIBUTIONS

<u>DESCRIPTION</u>	<u>AMOUNT</u>
WALK N ROLL EVENT	22,044.
TOTAL	<u>22,044.</u>

ATTACHMENT 5FORM 990, PART VIII - FUNDRAISING EVENTS

<u>DESCRIPTION</u>	<u>GROSS</u> <u>INCOME</u>	<u>DIRECT</u> <u>EXPENSES</u>	<u>NET</u> <u>INCOME</u>
WALK N ROLL EVENT	11,700.	16,934.	-5,234.
TOTALS	<u>11,700.</u>	<u>16,934.</u>	<u>-5,234.</u>

ATTACHMENT 6FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>ENDING</u> <u>BOOK VALUE</u>
PREPAID EXPENSES AND OTHER	190,384.
TOTALS	<u>190,384.</u>

Name of the organization

MIDWEST SPECIAL SERVICES, INC.

Employer identification number

41-0746072

ATTACHMENT 7FORM 990, PART X - INVESTMENTS - PUBLICLY TRADED SECURITIES

<u>DESCRIPTION</u>	<u>ENDING BOOK VALUE</u>	<u>COST OR FMV</u>
EQUITY MUTUAL FUNDS	661,666.	FMV
FIXED INCOME MUTUAL FUNDS	386,042.	FMV
REAL ESTATE MUTUAL FUNDS	53,161.	FMV
TOTALS	<u>1,100,869.</u>	

