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Return of Organization Exempt From Income Tax

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
InspectionDepartment 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

B Check if applicable

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

SOUTH DAKOTA MUNICIPAL LEAGUE GROUP
 RETURN
 208 ISLAND DR.
 FT PIERRE, SD 57532

D Employer Identification Number

46-0356156

E Telephone number

605-224-8654

G Gross receipts \$ 218,074.

F Name and address of principal officer

SAME AS C ABOVE

H(a) Is this a group return for affiliates? ☒ Yes ☐ NoH(b) Are all affiliates included? ☒ Yes ☐ No
If 'No,' attach a list (see instructions)I Tax-exempt status ☐ 501(c)(3) ☒ 501(c) (4) (insert no) 4947(a)(1) or 527

J Website: SDMUNICIPALLEAGUE.ORG

H(c) Group exemption number 8007

K Form of organization ☐ Corporation ☐ Trust ☐ Association ☐ Other

L Year of Formation

M State of legal domicile

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities	UPDATE MUNICIPALITIES ON REPORTING REQUIREMENTS	
	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	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	0
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	184,211.	196,722.
Expenses	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,116.	2,740.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	16,252.	18,612.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	202,579.	218,074.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	16b	Total fundraising expenses (Part IX, column (D), line 25)		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	192,885.	184,868.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	192,885.	184,868.
Net Assets or Fund Balances	19	Revenue less expenses Subtract line 18 from line 12	9,694.	33,206.
	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	311,297.	331,477.
	22	Net assets or fund balances Subtract line 21 from line 20	66,005.	52,979.
		245,292.	278,498.	

Part II Signature Block

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

Sign Here	Signature of officer	Date	6/10/11	
	Type or print name and title	Vonne Taylor, Executive Director		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	DAVID J. LINGLE	David J. Lingle	5/23/11	P00643442
	Firm's name	STULKEN PETERSEN LINGLE WALTI & JONES, LLP		
	Firm's address	P.O. BOX 578 PIERRE, SD 57501-0578		
		Firm's EIN	46-0445954	
		Phone no	(605) 224-5828	

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 12/21/10

Form 990 (2010)

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SCANNED JUN 30 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

UPDATE MUNICIPALITIES ON REPORTING REQUIREMENTS

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

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

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

If 'Yes,' describe these changes on Schedule O

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

4a (Code: ☐) (Expenses \$ 104,196. including grants of \$) (Revenue \$)ELECTRIC ASSOCIATION - PROVIDED INFORMATION TO CITIES THAT OPERATE THEIR OWN ELECTRICAL GENERATION PLANTS FOR TAXATION, ACCOUNTING, AND LEGAL MATTERS.**4b** (Code: ☐) (Expenses \$ 23,646. including grants of \$) (Revenue \$)FINANCE OFFICERS ASSOCIATION - PROVIDED INFORMATION TO CITY FINANCE OFFICERS FOR THEM TO FULFILL THEIR REQUIREMENTS OF REPORTING, ELECTIONS, ACCOUNTING AND SCHOOLING.**4c** (Code: ☐) (Expenses \$ 20,696. including grants of \$) (Revenue \$)POLICE CHIEFS ASSOCIATION - PROVIDED INFORMATION TO POLICE CHIEFS ON NEW REGULATIONS, SCHOOLING AND LEGAL MATTERS.**4d** Other program services. (Describe in Schedule O) SEE SCHEDULE O(Expenses \$ 33,471. including grants of \$) (Revenue \$)**4e** Total program service expenses 182,009.

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		X
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		X
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		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d 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		X
25b 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		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II		X
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		X
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)		
28a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV		X
28b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV		X
28c 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		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
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	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
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		X
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	X	

BAA

Form 990 (2010)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

	Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1 a 0	
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1 b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	
2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2 a 0	
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).	2 b	
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a	X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O.	3 b	
4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4 a	X
b If 'Yes,' enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c	
6 a 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?	6 a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b	
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?	7 a	
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c	
d If 'Yes,' indicate the number of Forms 8282 filed during the year.	7 d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h	
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?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9 a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	9 b	
10 Section 501(c)(7) organizations. Enter		
a Initiation fees and capital contributions included on Part VIII, line 12.	10 a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10 b	
11 Section 501(c)(12) organizations. Enter		
a Gross income from members or shareholders.	11 a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11 b	
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12 b	
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.	13 a	
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.	13 b	
c Enter the amount of reserves on hand.	13 c	
14 a Did the organization receive any payments for indoor tanning services during the tax year?	14 a	X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	14 b	

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
1 a Enter the number of voting members of the governing body at the end of the tax year		
1 b 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? SEE SCHEDULE O	X	
7 a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? SEE SCHEDULE O	X	
7 b Are any decisions of the governing body subject to approval by members, stockholders, or other persons? SEE SCH O	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 or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O		X

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

	Yes	No
10 a Does the organization have local chapters, branches, or affiliates?		X
10 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?		
11 a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11 b Describe in Schedule O the process, if any, used by the organization to review this Form 990 SEE SCHEDULE O		
12 a Does the organization have a written conflict of interest policy? If 'No,' go to line 13		X
12 b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12 c Does the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done		
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 of key employees of the organization		X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions)		
16 a 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
16 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 SEE SCHEDULE O
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization
 ► YVONNE TAYLOR 208 ISLAND DRIVE FT PIERRE SD 57532 605-224-8654

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** 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) TRACY TURBAK PRESIDENT	1	X		X				0.	0.	0.
(2) LAURIE GILL TRUSTEE	1	X						0.	0.	0.
(3) VERNON BROWN PAST PRESIDENT	1	X		X				0.	0.	0.
(4) ALAN HANKS TRUSTEE	1	X						0.	0.	0.
(5) ELAINE HENDRICKSON 1ST VICE PRES.	1	X		X				0.	0.	0.
(6) BECKY BRUNSING TRUSTEE	1	X						0.	0.	0.
(7) PAUL YOUNG TRUSTEE	1	X						0.	0.	0.
(8) KELCY NASH 2ND VICE PRES	1	X		X				0.	0.	0.
(9) JEANNE DUCHSCHER TRUSTEE	1	X						0.	0.	0.
(10)										
(11)										
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch 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			
(18) _____										
(19) _____										
(20) _____										
(21) _____										
(22) _____										
(23) _____										
(24) _____										
(25) _____										
(26) _____										
(27) _____										
(28) _____										
(29) _____										
1 b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	0.	0.

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	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f				
	g Noncash contributions included in lns 1a-1f \$					
	h Total. Add lines 1a-1f					
PROGRAM SERVICE REVENUE		Business Code				
	2 a MEMBERSHIP DUES & ASSESSMENTS		141,274.	141,274.		
	b SPECIAL SCHOOLS		43,728.			43,728.
	c CONVENTION REVENUE		11,720.			11,720.
	d -----					
	e -----					
	f All other program service revenue					
	g Total. Add lines 2a-2f		196,722.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		2,740.			2,740.
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real (ii) Personal				
	6 a Gross Rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
		(i) Securities (ii) Other				
	7 a Gross amount from sales of assets other than inventory					
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8 a 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					
	9 a Gross income from gaming activities See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10 a Gross sales of inventory, less returns and allowances	a 55.				
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory		55.			55.	
	Miscellaneous Revenue Business Code					
11 a PERSONNEL EXPENSE REIMB.		10,270.			10,270.	
b STANARD TEST FEE		8,287.			8,287.	
c MISCELLANEOUS						
d All other revenue						
e Total. Add lines 11a-11d		18,557.				
12 Total revenue. See instructions		218,074.	141,274.	0.	76,800.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology	361.	361.		
15 Royalties				
16 Occupancy				
17 Travel	3,418.	3,418.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,206.	1,206.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
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 PERSONNEL EXPENSE	84,176.	84,176.		
b SPECIAL SCHOOLS	40,049.	40,049.		
c DUES	25,901.	25,901.		
d LEGISLATIVE EXPENSE	9,780.	9,780.		
e STANARD TEST EXPENSE	6,022.	6,022.		
f All other expenses	13,955.	11,096.	2,859.	
25 Total functional expenses Add lines 1 through 24f	184,868.	182,009.	2,859.	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				

BAA

Form 990 (2010)

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash – non-interest-bearing	53,440.	1	50,050.
	2 Savings and temporary cash investments	257,487.	2	280,997.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	240.
	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	370.	9	190.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a		
	b Less accumulated depreciation	10b	10c	
	11 Investments – publicly traded securities		11	
	12 Investments – other securities. See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	311,297.	16	331,477.	
LIABILITIES	17 Accounts payable and accrued expenses		17	165.
	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		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D	66,005.	25	52,814.
	26 Total liabilities. Add lines 17 through 25	66,005.	26	52,979.
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	245,292.	27	278,498.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	245,292.	33	278,498.
	34 Total liabilities and net assets/fund balances	311,297.	34	331,477.

BAA

Form 990 (2010)

Part XI Reconciliation of Net AssetsCheck 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	218,074.
2	Total expenses (must equal Part IX, column (A), line 25)	2	184,868.
3	Revenue less expenses Subtract line 2 from line 1	3	33,206.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	245,292.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0.
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	278,498.

Part XII Financial Statements and ReportingCheck 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 _____
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?
- 2b 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		
3a		X
3b		

BAA

Form 990 (2010)

**SCHEDULE D
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**

- Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions.

OMB No. 1545-0047

2010**Open to Public
Inspection**

Name of the organization

SOUTH DAKOTA MUNICIPAL LEAGUE GROUP
RETURN

Employer identification number

46-0356156

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

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

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

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds 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? ☐ Yes ☐ No

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

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

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or 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

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c 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				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

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

BAA

Schedule D (Form 990) 2010

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

(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, column (B) line 12) ▶		

Part VIII Investments—Program Related. (See Form 990, Part X, line 13) N/A

(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, column (B) line 13) ▶		

Part IX Other Assets. (See Form 990, Part X, line 15) N/A

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

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

(a) Description of liability	(b) Amount
(1) Federal income taxes	
(2) DEFERRED DUES	52,814.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total (Column (b) must equal Form 990, Part X, column (B) line 25) ▶	52,814.

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

N/A

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

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return N/A

1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investments 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 N/A

1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	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	Investments 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 O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545 0047

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 **SOUTH DAKOTA MUNICIPAL LEAGUE GROUP**
RETURN

Employer identification number
46-0356156

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES DESCRIPTION

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

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

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

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

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

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

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

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

Name of the organization SOUTH DAKOTA MUNICIPAL LEAGUE GROUP
RETURNEmployer identification number
46-0356156**FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER**

ALL MUNICIPALITIES IN THE STATE CAN BE MEMBERS OF EACH AFFILIATE

FORM 990, PART VI, LINE 7A - HOW MEMBERS OR SHAREHOLDERS ELECT GOVERNING BODY

EACH MUNICIPALITY THAT IS A MEMBER OF THE AFFILIATES ARE ENTITLED TO ONE VOTE

FORM 990, PART VI, LINE 7B - DECISIONS OF GOVERNING BODY APPROVAL BY MEMBERS OR SHAREHOLDERS

ALL MEMBERS ARE ALLOWED ONE VOTE ON ALL ITEMS

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

BOARD IS PROVIDED THE 990 TO REVIEW BEFORE IT IS SIGNED AND MAILED IN.

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

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

SOUTH DAKOTA AIRPORT MANAGEMENT ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2010

CURRENT ASSETS

Cash in Bank	\$940 64	
Money Market	<u>\$6,405 94</u>	
TOTAL CURRENT ASSETS		<u>\$7,346 58</u>

LIABILITIES

Prepaid Dues	\$375 00	
TOTAL LIABILITIES		<u>\$375 00</u>

NET ASSETS

Net Assets	\$6,580 27	
Change In Net Assets	<u>\$391 31</u>	
TOTAL NET ASSETS		<u>\$6,971 58</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$7,346 58</u>
--------------------------------	--	-------------------

INCOME STATEMENT

JANUARY 1, 2010 - DECEMBER 31, 2010

REVENUE

Interest Income	\$33 12	
Membership Dues	<u>\$1,275 00</u>	
TOTAL REVENUE		\$1,308 12

EXPENSES

SDML Dues	\$868 00	
Special School	\$0 00	
Office Expense	<u>\$48 81</u>	
TOTAL EXPENSES		<u>\$916 81</u>
CHANGE IN NET ASSETS		<u>\$391 31</u>

SOUTH DAKOTA MUNICIPAL ATTORNEYS' ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2010

CURRENT ASSETS

Cash in Bank	\$3,722 08	
Money Market	\$3,228 15	
Accts Receivable	\$0 00	
CD	\$14,154 63	
TOTAL CURRENT ASSETS		<u>\$21,104 86</u>

LIABILITIES

Prepaid Dues	\$3,520 00	
TOTAL LIABILITIES		<u>\$3,520 00</u>

NET ASSETS

Net Assets	\$15,068 92	
Change In Net Assets	<u>\$2,515 94</u>	
TOTAL NET ASSETS		<u>\$17,584 86</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$21,104 86</u>
--------------------------------	--	--------------------

INCOME STATEMENT

JANUARY 1, 2010 - DECEMBER 31, 2010

REVENUE

Special Schools	\$270 00	
Interest Income	\$176 31	
Membership Dues	\$4,830 00	
TOTAL REVENUE		\$5,276 31

EXPENSES

Dues to SDML	\$2,213 00	
Executive Board	\$0 00	
Postage	\$0 00	
Travel Expense	\$0 00	
Special Schools	\$247 37	
Scholarships/Donations	\$300 00	
Office Expense	<u>\$0 00</u>	
TOTAL EXPENSES		<u>\$2,760 37</u>
CHANGE IN NET ASSETS		<u>\$2,515 94</u>

SOUTH DAKOTA BUILDING OFFICIALS' ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2010

CURRENT ASSETS

Cash in Bank	\$1,242 85
Money Market	\$6,963 93
CD	<u>\$15,165 69</u>

TOTAL CURRENT ASSETS	<u>\$23,372 47</u>
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LIABILITIES

Prepaid Dues	\$1,325 00
TOTAL LIABILITIES	<u>\$1,325 00</u>

NET ASSETS

Net Assets	\$21,167 19
Change In Net Assets	<u>\$880 28</u>
TOTAL NET ASSETS	<u>\$22,047 47</u>

TOTAL LIABILITIES & NET ASSETS	<u>\$23,372 47</u>
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INCOME STATEMENT

JANUARY 1, 2010 - DECEMBER 31, 2010

REVENUE

Special Schools	\$8,983 13
Interest Income	\$204 67
Membership Dues	<u>\$3,750 00</u>
TOTAL REVENUE	\$12,937 80

EXPENSES

Dues to SDML	\$1,991 00
Special Projects	\$0 00
Dues to Others	\$500 00
Website Expense	\$381 60
Office Expense	\$53 10
Executive Board	\$0 00
Travel Expense	\$0 00
Special Schools	\$5,778 19
Training	\$3,353 63
TOTAL EXPENSES	<u>\$12,057 52</u>
CHANGE IN NET ASSETS	<u>\$880 28</u>

SOUTH DAKOTA CITY MANAGEMENT ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET December 31, 2010

CURRENT ASSETS

Cash in Bank	\$1,248 78	
Money Market	\$4,590 65	
CD	<u>\$11,121 51</u>	
TOTAL CURRENT ASSETS		<u>\$16,960 94</u>

LIABILITIES

Prepaid Dues	\$975 00	
TOTAL LIABILITIES		<u>\$975 00</u>

NET ASSETS

Net Assets	\$13,258 14	
Change in Net Assets	<u>\$2,727 80</u>	
TOTAL NET ASSETS		<u>\$15,985 94</u>
 TOTAL LIABILITIES & NET ASSETS		 <u>\$16,960 94</u>

INCOME STATEMENT JANUARY 1, 2010 - DECEMBER 31, 2010

REVENUE

Interest Income	\$144 04	
Membership Dues	\$3,825 00	
Special Schools	<u>\$0 00</u>	
TOTAL REVENUE		\$3,969 04

EXPENSES

Dues to SDML	\$533 00	
Special Schools	\$360 94	
Executive Board	\$0 00	
Office Expense	\$97 30	
Special Projects	\$0 00	
ICMA Contribution	\$250 00	
TOTAL EXPENSES	<u>\$1,241 24</u>	
CHANGE IN NET ASSETS		<u>\$2,727 80</u>

SOUTH DAKOTA ASSOCIATION OF CODE ENFORCEMENT

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2010

CURRENT ASSETS

Cash in Bank	\$2,025 75	
Money Market	\$1,986 87	
Accts Receivable	\$0 00	
CD	\$41,452 87	
TOTAL CURRENT ASSETS		<u>\$45,465 49</u>

LIABILITIES

Prepaid Dues	\$1,960 00	
TOTAL LIABILITIES		<u>\$1,960 00</u>

NET ASSETS

Net Assets	\$43,001 59	
Change In Net Assets	\$503 90	
TOTAL NET ASSETS		<u>\$43,505 49</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$45,465 49</u>
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INCOME STATEMENT

JANUARY 1, 2010 - DECEMBER 31, 2010

REVENUE

Special Schools	\$2,530 00	
Interest Income	\$474 86	
Membership Dues	\$4,960 00	
TOTAL REVENUE		<u>\$7,964 86</u>

EXPENSES

Dues to SDML	\$2,272 00	
Website	\$923 39	
Office Expense	\$116 88	
Executive Board	\$0 00	
Special Schools	\$4,148 69	
TOTAL EXPENSES		<u>\$7,460 96</u>
CHANGE IN NET ASSETS		<u>\$503 90</u>



South Dakota Municipal Electric Association

208 Island Drive, Fort Pierre, SD 57532 605.224.8654 Fax 605.224.8655

BALANCE SHEET December 31, 2010

CURRENT ASSETS

Cash in Bank	\$24,980 72	
Money Market	\$30,664 23	
Certificate of Deposit	\$0.00	
Accounts Receivable	\$0 00	
Prepaid Expenses	\$80 00	
TOTAL CURRENT ASSETS		<u>\$55,724 95</u>

LIABILITIES

Prepaid Dues	\$33,049.00	
TOTAL LIABILITIES		<u>\$33,049 00</u>

NET ASSETS

Net Assets	\$22,740 68	
Change In Net Assets	-\$64 73	
TOTAL NET ASSETS		<u>\$22,675 95</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$55,724 95</u>
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INCOME STATEMENT JANUARY 1, 2010 - DECEMBER 31, 2010

REVENUE

Miscellaneous	\$ -	
Program Support	\$ 10,270 00	
Special Assessment	\$ -	
Special Schools	\$ 3,140 00	
Interest Income	\$ 499 70	
Membership Dues	\$ 92,507.00	
TOTAL REVENUE		\$ 106,416 70

EXPENSES

Dues to SDML	\$ 2,677 00	
Dues to Others	\$ 850 00	
Executive Board	\$ -	
Legal Fees	\$ 80.00	
Legislative Expense	\$ 9,540.00	
Office Equipment	\$ 1,256.19	
Office Expense	\$ 1,029.76	
Personnel Expense	\$ 84,176 17	
Postage Expense	\$ -	
Publication Expense	\$ 360 82	
Scholarships/Donations	\$ -	
Special Schools	\$ 2,623 59	
Staff Training	\$ 108 50	
Telephone Expense	\$ 361 23	
Travel Expense	\$ 3,418 17	
Miscellaneous Expense	\$ -	
TOTAL EXPENSES		<u>\$106,481.43</u>
CHANGE IN NET ASSETS		<u>-\$64 73</u>

SOUTH DAKOTA GOVERNMENTAL FINANCE OFFICERS' ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET December 31, 2010

CURRENT ASSETS

Cash in Bank	\$6,796 21	
Money Market	\$10,111 19	
CD	\$20,220 90	
Accounts Receivable	\$0 00	
Prepaid Expenses	\$70 64	
TOTAL CURRENT ASSETS		<u>\$37,198 94</u>

LIABILITIES

Prepaid Dues	\$5,950 00	
TOTAL LIABILITIES		<u>\$5,950 00</u>

CAPITAL

Net Assets	\$24,387 84	
Change in Net Assets	<u>\$6,861 10</u>	
TOTAL NET ASSETS		<u>\$31,248 94</u>

TOTAL LIABILITIES & NET ASSETS		<u><u>\$37,198 94</u></u>
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INCOME STATEMENT JANUARY 1, 2010 - DECEMBER 31, 2010

REVENUE

	\$14,020 00	
	\$1,400 00	
Interest Income	\$281 49	
Membership Dues	\$11,880 00	
	<u>\$2,926 00</u>	
TOTAL REVENUE		\$30,507 49

EXPENSES

Dues to SDML	\$6,384 00	
Audit Fees	\$0 00	
Executive Board	\$0 00	
Office Expense	\$0 00	
FO School	\$12,668 59	
USD Muni Clerk School	\$2,926 00	
Scholarships	\$0 00	
GFOA Representative	<u>\$1,667 80</u>	
TOTAL EXPENSES		<u>\$23,646 39</u>
CHANGE IN NET ASSETS		<u>\$6,861 10</u>



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

BALANCE SHEET
December 31, 2010

CURRENT ASSETS

Cash in Bank	\$1,722 78	
Money Market	\$4,562 93	
	\$ -	
Acct Receivable		
CD	\$8,088 36	
TOTAL CURRENT ASSETS		<u>\$14,374 07</u>

LIABILITIES

Prepaid Dues	\$1,225 00	
TOTAL LIABILITIES		<u>\$1,225 00</u>

NET ASSETS

Net Assets	\$10,398 07	
Change In Net Assets	<u>\$2,751 00</u>	
TOTAL NET ASSETS		<u>\$13,149 07</u>

TOTAL LIABILITIES & NET ASSETS		<u><u>\$14,374 07</u></u>
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INCOME STATEMENT
JANUARY 1, 2010 - DECEMBER 31, 2010

REVENUE

T-Shirt Sales	\$55 00	
Special Schools	\$2,275 00	
Membership Dues	\$3,625 00	
Interest Income	<u>\$112 29</u>	
TOTAL REVENUE		\$6,067 29

EXPENSES

Misc Expense	\$0 00	
Dues to SDML	\$2,309 00	
Office Expense	\$0 00	
Special Schools	\$1,007 29	
T-Shirt Expense	<u>\$0 00</u>	
TOTAL EXPENSES		<u>\$3,316 29</u>
CHANGE IN NET ASSETS		<u><u>\$2,751 00</u></u>

SOUTH DAKOTA MUNICIPAL LIQUOR CONTROL ASSOCIATION

An Affiliate of the South Dakota Municipal League

BALANCE SHEET

December 31, 2010

CURRENT ASSETS

Cash in Bank	\$1,543 23	
Money Market	<u>\$55,331 99</u>	
TOTAL CURRENT ASSETS		<u>\$56,875 22</u>

LIABILITIES

Prepaid Dues	\$975 00	
TOTAL LIABILITIES		<u>\$975 00</u>

NET ASSETS

Net Assets	\$56,058 09	
Change In Net Assets	<u>-\$157 87</u>	
TOTAL NET ASSETS		<u>\$55,900 22</u>

TOTAL LIABILITIES & NET ASSETS		<u><u>\$56,875 22</u></u>
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INCOME STATEMENT

JANUARY 1, 2010 - DECEMBER 31, 2010

REVENUE

Interest Income	\$472 13	
Membership Dues	<u>\$1,725 00</u>	
TOTAL REVENUE		\$2,197 13

EXPENSES

Dues to SDML	\$1,198 00	
Executive Board	\$1,157 00	
Office Expense	\$0 00	
TOTAL EXPENSES	<u>\$2,355 00</u>	
CHANGE IN NET ASSETS		<u><u>-\$157 87</u></u>



SOUTH DAKOTA POLICE CHIEFS' ASSOCIATION

An Affiliate of the South Dakota Municipal League

BALANCE SHEET

December 31, 2010

CURRENT ASSETS

Cash in Bank	\$3,774 47
Money Market	\$16,385 47
CD	\$10,110 46
Accts Receivable	\$240 00
Prepaid Expense	\$40 00
Prepaid Sponsorship	\$0 00
TOTAL CURRENT ASSETS	\$30,550 40

LIABILITIES

Prepaid Dues	\$1,850 22
Accounts Payable	\$165 00
TOTAL LIABILITIES	\$2,015 22

NET ASSETS

Net Assets	\$17,350 00
Change In Net Assets	\$11,185 18
TOTAL NET ASSETS	\$28,535 18
TOTAL LIABILITIES & NET ASSETS	\$30,550 40

INCOME STATEMENT

JANUARY 1, 2010 - DECEMBER 31, 2010

REVENUE

Vendor Income	\$8,270 00
Special Schools	\$6,575 00
Interest Income	\$169 44
Membership Dues	\$8,837 18
Stanard Test	\$8,287 29
TOTAL REVENUE	\$32,138 91

EXPENSES

PATC	\$0 00
Dues to IACP	\$500 00
Dues to SDML	\$1,544 00
Scholarships/Donations	\$3,750 00
Legislative Expense	\$160 00
Special Schools	\$8,720 50
Stanard Tests	\$6,021 79
Office Expense	\$257 44
TOTAL EXPENSES	\$20,953 73
Change In Net Assets	\$11,185 18

SOUTH DAKOTA MUNICIPAL STREET MAINTENANCE ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2010

CURRENT ASSETS

Cash in Bank	\$2,052 29	
Money Market	\$7,307 29	
CD	<u>\$13,143 59</u>	
TOTAL CURRENT ASSETS		<u>\$22,503 17</u>

LIABILITIES

Prepaid Dues	\$1,610 00	
TOTAL LIABILITIES		<u>\$1,610 00</u>

NET ASSETS

Net Assets	\$15,281 21	
Change In Net Assets	<u>\$5,611 96</u>	
TOTAL NET ASSETS		<u>\$20,893 17</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$22,503 17</u>
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INCOME STATEMENT

JANUARY 1, 2010 - DECEMBER 31, 2010

REVENUE

Vendors Income	\$3,450 00	
Special Schools	\$1,609 00	
Interest Income	\$172 03	
Membership Dues	<u>\$4,060 00</u>	
TOTAL REVENUE		\$9,291 03

EXPENSES

Office Expense	\$0 00	
Dues to SDML	\$2,062 00	
Executive Board	\$49 23	
Special Schools	<u>\$1,567 84</u>	
TOTAL EXPENSES		<u>\$3,679 07</u>
Change In Net Assets		<u>\$5,611 96</u>