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Short Form 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)

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)
All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000
at the end of the year may use this form

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

OMB No 1545-1150

2010

Open to Public
Inspection

A For the 2010 calendar year, or tax year beginning		May 1	, 2010, and ending	April 30	, 2011
B Check if applicable		C Name of organization		D Employer identification number	
<input checked="" type="checkbox"/> Address change		SOUTH DAKOTA ARMY NATIONAL GUARD ENLISTED ASSOCIATION		23-7449956	
<input type="checkbox"/> Name change		Number and street (or P O box, if mail is not delivered to street address)		E Telephone number	
<input checked="" type="checkbox"/> Initial return		Po Box 1212		605-357-2985	
<input type="checkbox"/> Terminated		City or town, state or country, and ZIP + 4		F Group Exemption Number ►	
<input type="checkbox"/> Amended return		Pierre, SD 57501-1212			
<input type="checkbox"/> Application pending					
G Accounting Method. <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) ►				H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
I Website: ► www.sdngea.com					
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (19) <input type="checkbox"/> (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527					
K Check ► <input type="checkbox"/> if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.					
L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ				► \$ 92,964	
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)					
Check if the organization used Schedule O to respond to any question in this Part I. <input type="checkbox"/>					
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	10,506		
	2 Program service revenue including government fees and contracts	2	0		
	3 Membership dues and assessments	3	57,598		
	4 Investment income	4	118		
	5a Gross amount from sale of assets other than inventory	5a			
	b Less: cost or other basis and sales expenses	5b			
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0		
	6 Gaming and fundraising events				
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	10,280		
b Gross income from fundraising events (not including \$ 11,406 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	11,919			
c Less: direct expenses from gaming and fundraising events	6c	10,825			
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	11,374			
7a Gross sales of inventory, less returns and allowances	7a				
b Less: cost of goods sold	7b				
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0			
8 Other revenue (describe in Schedule O)	8	2,543			
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ►	9	82,139			
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	3,300		
	11 Benefits paid to or for members	11	28,738		
	12 Salaries, other compensation, and employee benefits	12	0		
	13 Professional fees and other payments to independent contractors	13	197		
	14 Occupancy, rent, utilities, and maintenance	14	0		
	15 Printing, publications, postage, and shipping	15	4,766		
	16 Other expenses (describe in Schedule O)	16	14,584		
	17 Total expenses. Add lines 10 through 16 ►	17	51,585		
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	30,554		
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	24,379		
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	0		
	21 Net assets or fund balances at end of year. Combine lines 18 through 20 ►	21	54,933		

SP

Part II Balance Sheets. (see the instructions for Part II.)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	24379	22 54,933
23 Land and buildings		23
24 Other assets (describe in Schedule O)		24
25 Total assets	24379	25 54,933
26 Total liabilities (describe in Schedule O)		26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	24379	27 54,933

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)

What is the organization's primary exempt purpose? Military Benefit Organization

What is the organization's primary exempt purpose? Military Benefit Organization
Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

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

the services provided, the number of persons benefited, and other relevant information for each program line.				for others.)
28	Scholarship for Guard members or their family members.			
	(Grants \$ 500) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		28a	500
29	The Enlisted Echo printing expenses. This is our quarterly publication that informs our members of upcoming events, news which affects them, and resources available to them.			
	(Grants \$ 4,766) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		29a	4,766
30				
	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		30a	
31	Other program services (describe in Schedule O)			
	(Grants \$) If this amount includes foreign grants, check here . . . ► <input type="checkbox"/>		31a	
32	Total program service expenses (add lines 28a through 31a)			32
				5,266

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV

Part V Other Information (Note the statement requirements in the instructions for Part V.)
 Check if the organization used Schedule O to respond to any question in this Part V.

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O

	Yes	No
33		✓

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)

34		

35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.

a Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?

35a		✓
35b		✓

b If "Yes," has it filed a tax return on **Form 990-T** for this year (see instructions)?

36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N

36		✓

37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► **37a** **0**

37a		
37b		✓

b Did the organization file **Form 1120-POL** for this year?

38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?

38a		✓

b If "Yes," complete Schedule L, Part II and enter the total amount involved

38b		0
39a		0

39 Section 501(c)(7) organizations. Enter:

a Initiation fees and capital contributions included on line 9

39a		0
39b		0

b Gross receipts, included on line 9, for public use of club facilities

39b		0

40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► _____ ; section 4912 ► _____ ; section 4955 ► _____

40a		

b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I

40b		

c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____

40c		

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ► _____

40d		

e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T

40e		

41 List the states with which a copy of this return is filed. ► _____

42a The organization's books are in care of ► **Dalene Link** Telephone no. ► **605-999-3827**
 Located at ► **SDNGEA, Po Box 1212, Pierre, SD** ZIP + 4 ► **57501-1212**

42a		

b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?

42b		✓

If "Yes," enter the name of the foreign country: ► _____

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts**.

42c		✓

c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ► _____

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► **□ 43**

43		□ 43

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ

44a		

b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ

44b		

c Did the organization receive any payments for indoor tanning services during the year?

44c		

d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O

44d		

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	✓
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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45a	✓
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	✓

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

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

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

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.

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		28 JULY 2011
	Signature of officer	Date
	Patrick Jones, Treasurer	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►			Firm's EIN ►	
	Firm's address ►			Phone no	

May the IRS discuss this return with the preparer shown above? See instructions

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 NATIONAL GUARD ENLISTED ASSOCIATION

Employer identification number

23-7449956

Explanation of the following items on 2010 - 990ez

Part I - Item #8 - Newsletter Ad Sales (\$900) / Income from members for trading pins for Nat'l Conference (\$446) / Sponsorships (\$1,000)

Income for Junior members for Nat'l Conference / NSF Checks return (\$47)

- Item #10 - Annual Contributions to Legislative Dining Out (\$1,750) / SDNG Museum (\$500) / Family Spt/Youth Camp (\$100) /

SDNGEA Auxiliary (\$300) / Ft. Meade Hospice Care (\$150). USAA Scholarship (\$500)

- Item #16 - Cost for hosting annual state conference, attending area conference and national conference (\$8814) / NSF Check Fees

(\$67) / Council In State Travel Expenses (\$5,486) / Awards (\$217)

2:16 PM
07/28/11
Cash Basis

**Enlisted Association
Profit & Loss
May 2010 through April 2011**

	<u>May '10 - Apr 11</u>
Income	
101 General Membership	
Air Guard	13,401.00
Army Guard	41,116.00
Life Memberships	3,081.00
Total 101 General Membership	57,598.00
102 Interest	117.84
103 NGASD Insurance	10,000.00
105 Echo Income	900.00
106 Scholarship	500.00
107 Donations	6.00
110 Raffle Ticket Income	10,280.00
111 Miscellaneous	1,196.51
112 Pin Income	445.50
113 Veterans Honor March	
Donations/Sales	5,078.55
Registration Income	6,840.35
Total 113 Veterans Honor March	11,918.90
Total Income	92,962.75
Expense	
201 National Convention	
A. Delegate Expense	2,527.18
B. Pres/Ex Dir Expenses	1,603.00
C. National Hospitality Room	200.00
F. Trading Pins	1,190.00
G. Pre Registrations	850.00
Total 201 National Convention	6,370.18
203 Area V Conference	
A. Membership dues	186.15
B. Mileage	172.50
D. Registration	25.00
Total 203 Area V Conference	383.65
204 Echo Expenses	
Fall Issue	1,843.40
Summer Issue	2,332.95
Total 204 Echo Expenses	4,176.35
206 Office Expense	
A. Stamps/Postage	165.56
B. Printing/Paper/Etc	424.28
Total 206 Office Expense	589.84
207 Awards	
D. Young Heroes	173.57
Total 207 Awards	173.57
208 Yearly Contributions	
B. Legislative Dining Out	1,750.00
C. SDNG Museum	500.00
D. Family Spt/Youth Camp	100.00
E. Auxiliary	300.00
F. Ft. Meade Hospic Care	150.00
Total 208 Yearly Contributions	2,800.00
209 Council Expenses	
A. Meeting Attendance/Mileage	5,474.35
F. Web Site	11.23
Total 209 Council Expenses	5,485.58

2:16 PM

07/28/11

Cash Basis

**Enlisted Association
Profit & Loss
May 2010 through April 2011**

	<u>May '10 - Apr 11</u>
210 Legal Requirements	
B. Bonding	187.00
E. Secr of State Annual Report	10.00
Total 210 Legal Requirements	<u>197.00</u>
211 Scholarships	
C. USAA	500.00
Total 211 Scholarships	<u>500.00</u>
212 State Convention	
B. Pres/AG Room	45.00
D. Sponsorship	1,730.90
Total 212 State Convention	<u>1,775.90</u>
213 EANGUS Dues	
Annual Membership	27,081.00
Life Membership	1,657.00
Total 213 EANGUS Dues	<u>28,738.00</u>
214 Misc	285.20
215. NSF Returned Checks/Charge	67.00
217 Promotional	
B. 20 Year Pins	43.18
Total 217 Promotional	<u>43.18</u>
219. Veterans Honor March	
A. Coins/T-shirts, etc.	2,183.26
C. Website Fees	110.90
D. Other Expenses	6,531.29
Total 219. Veterans Honor March	<u>8,825.45</u>
220. 2013 Natl Conf Expenses	<u>2,000.00</u>
Total Expense	<u>62,410.90</u>
Net Income	<u>30,551.85</u>