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Form **990**

OMB No 1545-0047

Return of Organization Exempt From Income Tax**2011**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 2011 calendar year, or tax year beginning , 2011, and ending

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C 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 \$ 184,858.
	F Name and address of principal officer SAME AS C ABOVE		H(a) Is this a group return for affiliates? ☒ Yes ☐ No H(b) Are all affiliates included? ☒ Yes ☐ No If 'No,' attach a list (see instructions)
I Tax-exempt status ☐ 501(c)(3) ☒ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527		H(c) Group exemption number ▶ 8007	
J Website: ▶ SDMUNICIPALLEAGUE.ORG			
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 <u>UPDATE MUNICIPALITIES ON REPORTING REQUIREMENTS</u>			
	2 Check this box ☐ 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)	9	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	9	
	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	0	
	6	Total number of volunteers (estimate if necessary)	0	
	7a	Total unrelated business revenue from Part VIII, column (D), line 12	0.	
	7b	Net unrelated business taxable income from Form 990-T, line 34	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)		3,850.
	10	Investment income (Part VII, column (A), lines 3, 7, and 7d)	196,722.	162,598.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,740.	955.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	18,612.	17,455.
			218,074.	184,858.
	Expenses	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)		
b		Total fundraising expenses (Part IX, column (D), line 25) ▶		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	184,868.	142,461.
18		Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	184,868.	142,461.
Net Assets or Fund Balances	19	Revenue less expenses Subtract line 18 from line 12	33,206.	42,397.
	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	331,477.	391,947.
	22	Net assets or fund balances Subtract line 21 from line 20	52,979.	71,052.
		278,498.	320,895.	

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 <i>Yvonne Taylor</i>		Date <i>6/22/12</i>
	Type or print name and title <i>Yvonne Taylor, Executive Director</i>		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature <i>David J. Lingle</i>	Date <i>6/12/12</i>
	Firm's name ▶ <i>STULKEN PETERSEN LINGLE WALTI & JONES, LLP</i>	Check ☐ if self-employed	PTIN <i>P00643442</i>
	Firm's address ▶ <i>P.O. BOX 578</i>	Firm's EIN ▶ <i>46-0445954</i>	
	<i>PIERRE, SD 57501-0578</i>	Phone no <i>(605) 224-5828</i>	

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.**

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Form 990 (2011)

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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 for which 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 temporarily restricted endowments, permanent endowments, 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, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? 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
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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? <i>If 'Yes,' complete Schedule I, Parts I and II</i>		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? <i>If 'Yes,' complete Schedule I, Parts I and III</i>		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? <i>If 'Yes,' complete Schedule J</i>		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? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25</i>		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? <i>If 'Yes,' complete Schedule L, Part I</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? <i>If 'Yes,' complete Schedule L, Part I</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? <i>If 'Yes,' complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III</i>		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? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If 'Yes,' complete Schedule L, Part IV</i>		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? <i>If 'Yes,' complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II</i>		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? <i>If 'Yes,' complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2</i>		
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? <i>If 'Yes,' complete Schedule R, Part VI</i>		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	

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Form 990 (2011)

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. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	9	
1 b Enter the number of voting members included in line 1a, above, who are independent.	9	
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 Did the organization have members or stockholders? SEE SCHEDULE O	X	
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? SEE SCHEDULE O	X	
7 b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body? 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 Did the organization have local chapters, branches, or affiliates?		X
10 b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11 a Has the organization provided a complete 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 Did the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
12 b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done SEE SCHEDULE O	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did 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,' did the organization follow 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 during the tax year 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 (do not check more than one box, unless person is both an officer and a director/trustee)						(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 PAST PRESIDENT	1	X		X				0.	0.	0.
(2) LAURIE GILL TRUSTEE	1	X						0.	0.	0.
(3) MERI JO ANDERSON TRUSTEE	1	X						0.	0.	0.
(4) SAM KOOIKER TRUSTEE	1	X						0.	0.	0.
(5) ELAINE HENDRICKSON PRESIDENT	1	X		X				0.	0.	0.
(6) BECKY BRUNSING 2ND VICE PRES	1	X		X				0.	0.	0.
(7) PAUL YOUNG 1ST VICE PRES	1	X		X				0.	0.	0.
(8) MICHELLE ERPENBACH TRUSTEE	1	X						0.	0.	0.
(9) JEANNE DUCHSCHER TRUSTEE	1	X						0.	0.	0.
(10) _____										
(11) _____										
(12) _____										
(13) _____										
(14) _____										

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 (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(15) _____										
(16) _____										
(17) _____										
(18) _____										
(19) _____										
(20) _____										
(21) _____										
(22) _____										
(23) _____										
(24) _____										
(25) _____										
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 of 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. Report compensation for the calendar year ending with or within the organization's tax year

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

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

Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 3,850.			
	g Noncash contributions included in lns 1a-1f: \$				
h Total. Add lines 1a-1f	3,850.				
PROGRAM SERVICE REVENUE	2a <u>MEMBERSHIP DUES & ASSESSMENTS</u>	Business Code	136,762.	136,762.	
	b <u>SPECIAL SCHOOLS</u>		21,536.		21,536.
	c <u>CONVENTION REVENUE</u>		4,300.		4,300.
	d _____				
	e _____				
	f All other program service revenue				
	g Total. Add lines 2a-2f	162,598.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)		955.		955.
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties				
	6a Gross rents	(i) Real (ii) Personal			
	b Less: rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss)				
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b Less: cost or other basis and sales expenses				
	c Gain or (loss)				
	d Net gain or (loss)				
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a			
	b Less: direct expenses	b			
	c Net income or (loss) from fundraising events				
	9a Gross income from gaming activities See Part IV, line 19	a			
	b Less: direct expenses	b			
	c Net income or (loss) from gaming activities				
10a Gross sales of inventory, less returns and allowances	a				
b Less: cost of goods sold	b				
c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code			
11a <u>PERSONNEL EXPENSE REIMB.</u>		10,271.			10,271.
b <u>STANARD TEST FEE</u>		7,159.			7,159.
c <u>MISCELLANEOUS</u>		25.			25.
d All other revenue					
e Total. Add lines 11a-11d		17,455.			
12 Total revenue. See instructions		184,858.	136,762.	0.	44,246.

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)

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

☒

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 United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. 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 accruals and 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	1,060.	1,060.		
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				
15 Royalties				
16 Occupancy	2,100.		2,100.	
17 Travel	3,147.	3,147.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,240.	1,240.		
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 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PERSONNEL EXPENSE	58,273.	58,273.		
b SPECIAL SCHOOLS	27,175.	27,175.		
c DUES	22,780.	22,780.		
d LEGISLATIVE EXPENSE	10,106.	10,106.		
e All other expenses SEE SCH. O	16,580.	15,709.	871.	
25 Total functional expenses. Add lines 1 through 24e	142,461.	139,490.	2,971.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	50,050.	1	65,945.
	2 Savings and temporary cash investments	280,997.	2	325,879.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	240.	4	3.
	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	190.	9	120.
	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)	331,477.	16	391,947.	
LIABILITIES	17 Accounts payable and accrued expenses	165.	17	
	18 Grants payable		18	
	19 Deferred revenue	52,814.	19	71,052.
	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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	52,979.	26	71,052.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	278,498.	27	320,895.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☐ 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	278,498.	33	320,895.
34 Total liabilities and net assets/fund balances	331,477.	34	391,947.	

BAA

Form 990 (2011)

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	184,858.
2	Total expenses (must equal Part IX, column (A), line 25)	2	142,461.
3	Revenue less expenses Subtract line 2 from line 1	3	42,397.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	278,498.
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	320,895.

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?

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

c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

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

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

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

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

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

BAA

Form 990 (2011)

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

► **Complete if the organization is described below.**

► **Attach to Form 990 or Form 990-EZ. ► See separate instructions.**

OMB No 1545-0047

2011

**Open to Public
Inspection**

If the organization answered 'Yes,' to Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered 'Yes,' to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered 'Yes,' to Form 990, Part IV, line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35a (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

Employer identification number

SOUTH DAKOTA MUNICIPAL LEAGUE GROUP

46-0356156

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
- 2 Political expenditures ► \$
- 3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ► \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ► \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?
☐ Yes ☐ No
- 4a Was a correction made?
☐ Yes ☐ No
- b If 'Yes,' describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b. ► \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☒ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990 or 990-EZ) 2011

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ☐ if the filing organization checked box A and 'limited control' provisions apply

Limits on Lobbying Expenditures
(The term 'expenditures' means amounts paid or incurred.)

(a) Filing organization's totals

(b) Affiliated group totals

1 a Total lobbying expenditures to influence public opinion (grass roots lobbying)

b Total lobbying expenditures to influence a legislative body (direct lobbying)

c Total lobbying expenditures (add lines 1a and 1b)

d Other exempt purpose expenditures

e Total exempt purpose expenditures (add lines 1c and 1d)

f Lobbying nontaxable amount Enter the amount from the following table in both columns

If the amount on line 1e, column (a) or (b) is	The lobbying nontaxable amount is.
Not over \$500,000	20% of the amount on line 1e.
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000.

g Grassroots nontaxable amount (enter 25% of line 1f)

h Subtract line 1g from line 1a If zero or less, enter -0-

i Subtract line 1f from line 1c If zero or less, enter -0-

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
2 a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

BAA

Schedule C (Form 990 or 990-EZ) 2011

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each 'Yes' response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If 'Yes,' enter the amount of any tax incurred under section 4912			
c If 'Yes,' enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	X	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		X
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?		X

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered 'No' OR (b) Part III-A, line 3, is answered 'Yes.'

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	0.
5 Taxable amount of lobbying and political expenditures (see instructions)	5	0.

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A, and Part II-B, line 1. Also, complete this part for any additional information.

Part IV Supplemental Information (continued)

[illegible]

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2011

Open to Public
Inspection

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

**POLICE CHIEFS ASSOCIATION - PROVIDED INFORMATION TO POLICE CHIEFS ON NEW
REGULATIONS, SCHOOLING AND LEGAL MATTERS.**

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

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

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

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

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

**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
RETURN**

Employer 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 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

ANY POSSIBLE CONFLICTS ARE BROUGHT BEFORE THE BOARD AND RESOLVED

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

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

2011

SCHEDULE O - SUPPLEMENTAL INFORMATION

PAGE 1

SOUTH DAKOTA MUNICIPAL LEAGUE GROUP
RETURN

46-0356156

FORM 990, PART IX, LINE 24E
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
STANARD TEST EXPENSE	4,991.	4,991.		
GFOA/IACP REPRESENTATIVE	3,181.	3,181.		
SCHOLARSHIPS	3,022.	3,022.		
RETIREMENT CONTRIBUTION	1,250.	1,250.		
STAFF TRAINING	1,245.	1,245.		
CONFERENCE SPONSOR	1,000.	1,000.		
OFFICE EXPENSE	871.		871.	
MISCELLANEOUS	531.	531.		
WEBSITE	377.	377.		
PRINTING AND PUBLICATIONS	112.	112.		
TOTAL	\$ 16,580.	\$ 15,709.	\$ 871.	\$ 0.

SOUTH DAKOTA MUNICIPAL STREET MAINTENANCE ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2011

CURRENT ASSETS

Cash in Bank	\$1,735 28
Money Market	\$12,499 37
CD	\$13,176 48
Accounts Receivable	\$0 00
TOTAL CURRENT ASSETS	<u>\$27,411 13</u>

LIABILITIES

Prepaid Dues	\$1,680 00
TOTAL LIABILITIES	<u>\$1,680 00</u>

NET ASSETS

Net Assets	\$20,893 17
Change In Net Assets	<u>\$4,837 96</u>
TOTAL NET ASSETS	<u>\$25,731 13</u>

TOTAL LIABILITIES & NET ASSETS	<u>\$27,411 13</u>
--------------------------------	--------------------

INCOME STATEMENT

JANUARY 1, 2011 - DECEMBER 31, 2011

REVENUE

Vendors Income	\$3,700 00
Special Schools	\$1,480 00
Interest Income	\$56 97
Membership Dues	\$4,025 00
Sponsorship	<u>\$600 00</u>
TOTAL REVENUE	\$9,861 97

EXPENSES

Office Expense	\$72 28
Dues to SDML	\$1,832 00
Executive Board	\$565 02
Special Schools	\$2,534 71
Misc	<u>\$20 00</u>
TOTAL EXPENSES	<u>\$5,024.01</u>
Change In Net Assets	<u>\$4,837 96</u>

SOUTH DAKOTA AIRPORT MANAGEMENT ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2011

CURRENT ASSETS

Cash in Bank	\$1,265 64	
Money Market	<u>\$6,557 08</u>	
TOTAL CURRENT ASSETS		<u>\$7,822 72</u>

LIABILITIES

Prepaid Dues	\$425 00	
TOTAL LIABILITIES		<u>\$425 00</u>

NET ASSETS

Net Assets	\$6,971 58	
Change In Net Assets	<u>\$426 14</u>	
TOTAL NET ASSETS		<u>\$7,397 72</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$7,822 72</u>
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INCOME STATEMENT

JANUARY 1, 2011 - DECEMBER 31, 2011

REVENUE

Interest Income	\$16.14	
Membership Dues	<u>\$1,275 00</u>	
TOTAL REVENUE		\$1,291 14

EXPENSES

SDML Dues	\$865 00	
Special School	\$0 00	
Office Expense	<u>\$0 00</u>	
TOTAL EXPENSES		<u>\$865.00</u>
CHANGE IN NET ASSETS		<u>\$426 14</u>

SOUTH DAKOTA MUNICIPAL ATTORNEYS' ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2011

CURRENT ASSETS

Cash in Bank	\$4,272 51	
Money Market	\$5,146 98	
Accts Receivable	\$0 00	
CD	<u>\$14,190 05</u>	
TOTAL CURRENT ASSETS		<u>\$23,609 54</u>

LIABILITIES

Prepaid Dues	\$3,300 00	
TOTAL LIABILITIES		<u>\$3,300 00</u>

NET ASSETS

Net Assets	\$17,584 86	
Change In Net Assets	<u>\$2,724 68</u>	
TOTAL NET ASSETS		<u>\$20,309 54</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$23,609 54</u>
--------------------------------	--	--------------------

INCOME STATEMENT

JANUARY 1, 2011 - DECEMBER 31, 2011

REVENUE

Special Schools	\$495 00	
Interest Income	\$49 25	
Membership Dues	<u>\$4,690.00</u>	
TOTAL REVENUE		\$5,234 25

EXPENSES

Dues to SDML	\$2,095 00	
Executive Board	\$0 00	
Postage	\$0 00	
Travel Expense	\$0 00	
Special Schools	\$414 57	
Scholarships/Donations	\$0 00	
Office Expense	<u>\$0 00</u>	
TOTAL EXPENSES		<u>\$2,509 57</u>
CHANGE IN NET ASSETS		<u>\$2,724 68</u>

SOUTH DAKOTA BUILDING OFFICIALS' ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2011

CURRENT ASSETS

Cash in Bank	\$1,750 11
Money Market	\$6,514 47
Accounts Receivable	\$2 92
CD	<u>\$15,201 03</u>

TOTAL CURRENT ASSETS	<u><u>\$23,468.53</u></u>
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LIABILITIES

Prepaid Dues	\$1,290 00
TOTAL LIABILITIES	<u>\$1,290 00</u>

NET ASSETS

Net Assets	\$22,047 47
Change In Net Assets	<u>\$131 06</u>
TOTAL NET ASSETS	<u><u>\$22,178 53</u></u>

TOTAL LIABILITIES & NET ASSETS	<u><u>\$23,468 53</u></u>
--------------------------------	---------------------------

INCOME STATEMENT

JANUARY 1, 2011 - DECEMBER 31, 2011

REVENUE

Special Schools	\$6,650 00
Interest Income	\$57 80
Membership Dues	\$3,740 00
Grants	<u>\$3,850 00</u>
TOTAL REVENUE	\$14,297 80

EXPENSES

Dues to SDML	\$1,969 00
Special Projects	\$0 00
Dues to Others	\$0 00
Website Expense	\$0 00
Office Expense	\$0 00
Executive Board	\$0 00
Travel Expense	\$0 00
Special Schools	\$11,077 55
Training	<u>\$1,120 19</u>
TOTAL EXPENSES	<u><u>\$14,166 74</u></u>
CHANGE IN NET ASSETS	<u><u>\$131 06</u></u>

SOUTH DAKOTA GOVERNMENTAL FINANCE OFFICERS' ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2011

CURRENT ASSETS

Cash in Bank	\$6,738 90	
Money Market	\$14,944 36	
CD	\$20,271 48	
Accounts Receivable	\$0 00	
Prepaid Expenses	\$0 00	
TOTAL CURRENT ASSETS		<u>\$41,954 74</u>

LIABILITIES

Prepaid Sponsorships	\$1,750 00	
Prepaid Dues	\$6,070 00	
TOTAL LIABILITIES		<u>\$7,820 00</u>

CAPITAL

Net Assets	\$26,248 94	
Change in Net Assets	\$2,885 80	
TOTAL NET ASSETS		<u>\$34,134 74</u>
TOTAL LIABILITIES & NET ASSETS		<u>\$41,954 74</u>

INCOME STATEMENT

JANUARY 1, 2011 - DECEMBER 31, 2011

REVENUE

FO School Registrations	\$0 00	
FO School Sponsorship	\$0 00	
Interest Income	\$89 75	
Membership Dues	\$11,490 00	
USD Muni Clerk School	\$6,358 00	
TOTAL REVENUE		\$17,937 75

EXPENSES

Dues to SDML	\$4,706 00	
Audit Fees	\$1,060 00	
Executive Board	\$0 00	
Office Expense	\$158 50	
Misc Expense	\$100 00	
FO School	\$177 88	
USD Muni Clerk School	\$6,358 00	
Scholarships	\$800 00	
GFOA Representative	\$1,691 57	
TOTAL EXPENSES		<u>\$15,051 95</u>
CHANGE IN NET ASSETS		<u>\$2,885.80</u>



South Dakota Municipal Electric Association

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

BALANCE SHEET December 31, 2011

CURRENT ASSETS

Cash in Bank	\$40,273.32	
Money Market	\$54,074.76	
Certificate of Deposit	\$0.00	
Accounts Receivable	\$0.00	
Prepaid Expenses	\$80.00	
TOTAL CURRENT ASSETS		<u>\$94,428.08</u>

LIABILITIES

Prepaid Dues	\$48,652.00	
TOTAL LIABILITIES		<u>\$48,652.00</u>

NET ASSETS

Net Assets	\$22,675.95	
Change In Net Assets	\$23,100.13	
TOTAL NET ASSETS		<u>\$45,776.08</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$94,428.08</u>
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INCOME STATEMENT JANUARY 1, 2011 - DECEMBER 31, 2011

REVENUE

Miscellaneous	\$0.00	
Program Support	\$10,270.80	
Special Assessment	\$0.00	
Special Schools	\$4,462.90	
Interest Income	\$147.96	
Membership Dues	\$89,386.00	
TOTAL REVENUE		\$104,267.66

EXPENSES

Dues to SDML	\$2,598.00	
Dues to Others	\$850.00	
Executive Board	\$0.00	
Legal Fees	\$0.00	
Legislative Expense	\$9,906.20	
Office Equipment	\$0.00	
Office Expense	\$133.38	
Personnel Expense	\$58,273.05	
Postage Expense	\$0.00	
Publication Expense	\$111.76	
SDML Rent	\$2,100.00	
Scholarships/Donations	\$0.00	
Special Schools	\$3,923.08	
Staff Training	\$125.00	
Telephone Expense	\$0.00	
Travel Expense	\$3,147.06	
Miscellaneous Expense	\$0.00	
TOTAL EXPENSES		<u>\$81,167.53</u>

CHANGE IN NET ASSETS		<u>\$23,100.13</u>
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SOUTH DAKOTA MUNICIPAL LIQUOR CONTROL ASSOCIATION

An Affiliate of the South Dakota Municipal League

BALANCE SHEET

December 31, 2011

CURRENT ASSETS

Cash in Bank	\$984 00	
Money Market	<u>\$54,812 22</u>	
TOTAL CURRENT ASSETS		<u>\$55,796 22</u>

LIABILITIES

Prepaid Dues	\$800 00	
TOTAL LIABILITIES		<u>\$800 00</u>

NET ASSETS

Net Assets	\$55,900 22	
Change In Net Assets	<u>-\$904 00</u>	
TOTAL NET ASSETS		<u>\$54,996 22</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$55,796 22</u>
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INCOME STATEMENT

JANUARY 1, 2011 - DECEMBER 31, 2011

REVENUE

Interest Income	\$270 23	
Membership Dues	<u>\$1,650 00</u>	
TOTAL REVENUE		\$1,920 23

EXPENSES

Dues to SDML	\$1,090 00	
Executive Board	\$660 89	
Office Expense	\$73 34	
Conference Sponsor	<u>\$1,000 00</u>	
TOTAL EXPENSES		<u>\$2,824 23</u>
CHANGE IN NET ASSETS		<u>-\$904 00</u>



SOUTH DAKOTA POLICE CHIEFS' ASSOCIATION

An Affiliate of the South Dakota Municipal League

BALANCE SHEET

December 31, 2011

CURRENT ASSETS

Cash in Bank	\$3,297 64	
Money Market	\$20,579 65	
CD	\$10,135 78	
Accts Receivable	\$0 00	
Prepaid Expense	\$40 00	
Prepaid Sponsorship	\$0 00	
TOTAL CURRENT ASSETS		<u>\$34,053 07</u>

LIABILITIES

Accounts Payable	\$0 00	
Prepaid Dues	\$2,775 23	
TOTAL LIABILITIES		<u>\$2,775 23</u>

NET ASSETS

Net Assets	\$28,535 18	
Change In Net Assets	<u>\$2,742 66</u>	
TOTAL NET ASSETS		<u>\$31,277 84</u>
TOTAL LIABILITIES & NET ASSETS		<u>\$34,053 07</u>

INCOME STATEMENT

JANUARY 1, 2011 - DECEMBER 31, 2011

REVENUE

Vendor Income	\$0 00	
Special Schools	\$0 00	
SDPCA Products	\$25 00	
Interest Income	\$72 50	
Membership Dues	\$7,630 97	
Stanard Test	<u>\$7,158 62</u>	
TOTAL REVENUE		\$14,887 09

EXPENSES

Dues to IACP	\$500 00	
Dues to SDML	\$1,353 00	
Scholarships/Donations	\$2,222 33	
Legislative Expense	\$200 00	
Special Schools	\$645 00	
Stanard Tests	\$4,990 62	
Executive Board	\$13 76	
Office Expense	\$319 70	
SDPCA Products	\$411 00	
IACP Representative	<u>\$1,489 02</u>	
TOTAL EXPENSES		<u>\$12,144.43</u>
Change In Net Assets		<u>\$2,742 66</u>

SOUTH DAKOTA ASSOCIATION OF CODE ENFORCEMENT

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2011

CURRENT ASSETS

Cash in Bank	\$2,199 05	
Money Market	\$4,534 72	
Accts Receivable	\$0 00	
CD	<u>\$41,556 60</u>	
TOTAL CURRENT ASSETS		<u>\$48,290 37</u>

LIABILITIES

Prepaid Dues	\$1,760 00	
TOTAL LIABILITIES		<u>\$1,760.00</u>

NET ASSETS

Net Assets	\$43,505 49	
Change In Net Assets	<u>\$3,024 88</u>	
TOTAL NET ASSETS		<u>\$46,530 37</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$48,290 37</u>
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INCOME STATEMENT

JANUARY 1, 2011 - DECEMBER 31, 2011

REVENUE

Special Schools	\$2,090 00	
Interest Income	\$114 58	
Membership Dues	<u>\$5,000 00</u>	
TOTAL REVENUE		\$7,204 58

EXPENSES

Dues to SDML	\$1,963 00	
Website	\$376 74	
Office Expense	\$0 00	
Executive Board	\$0 00	
Special Schools	<u>\$1,839.96</u>	
TOTAL EXPENSES		<u>\$4,179 70</u>
CHANGE IN NET ASSETS		<u>\$3,024 88</u>

SOUTH DAKOTA CITY MANAGEMENT ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2011

CURRENT ASSETS

Cash in Bank	\$1,445 02	
Money Market	\$6,771 96	
CD	<u>\$11,149 34</u>	
TOTAL CURRENT ASSETS		<u>\$19,366.32</u>

LIABILITIES

Prepaid Dues	\$1,275 00	
TOTAL LIABILITIES		<u>\$1,275 00</u>

NET ASSETS

Net Assets	\$15,985 94	
Change in Net Assets	<u>\$2,105 38</u>	
TOTAL NET ASSETS		<u>\$18,091 32</u>
TOTAL LIABILITIES & NET ASSETS		<u>\$19,366 32</u>

INCOME STATEMENT

JANUARY 1, 2011 - DECEMBER 31, 2011

REVENUE

Interest Income	\$44 14	
Membership Dues	\$4,050 00	
Special Schools	<u>\$0 00</u>	
TOTAL REVENUE		\$4,094 14

EXPENSES

Dues to SDML	\$535 00	
Special Schools	\$203 76	
Executive Board	\$0 00	
Office Expense	\$0 00	
ICMA Contribution	<u>\$1,250 00</u>	
TOTAL EXPENSES		<u>\$1,988 76</u>
CHANGE IN NET ASSETS		<u>\$2,105 38</u>



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

BALANCE SHEET
December 31, 2011

CURRENT ASSETS

Cash in Bank	\$1,983 89	
Money Market	\$5,654 28	
CD	\$8,108 60	
TOTAL CURRENT ASSETS		<u>\$15,746 77</u>

LIABILITIES

Prepaid Dues	\$1,275 00	
TOTAL LIABILITIES		<u>\$1,275 00</u>

NET ASSETS

Net Assets	\$13,149 07	
Change In Net Assets	\$1,322 70	
TOTAL NET ASSETS		<u>\$14,471 77</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$15,746 77</u>
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INCOME STATEMENT
JANUARY 1, 2011 - DECEMBER 31, 2011

REVENUE

T-Shirt Sales	\$0 00	
Special Schools	\$0 00	
Membership Dues	\$3,825 00	
Interest Income	\$35 59	
TOTAL REVENUE		\$3,860 59

EXPENSES

Misc Expense	\$0 00	
Dues to SDML	\$2,424 00	
Office Expense	\$113 89	
Special Schools	\$0 00	
T-Shirt Expense	\$0 00	
TOTAL EXPENSES		<u>\$2,537.89</u>
CHANGE IN NET ASSETS		<u>\$1,322 70</u>