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Form **990**

Department of the Treasury
Internal Revenue Service

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)

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

OMB No. 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning July 1, 2011, and ending June 30, 20 12

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

C Name of organization: Area IV Senior Citizens Planning Council, Inc.

Doing Business As:

Number and street (or P O. box if mail is not delivered to street address): 405 8th Ave NW

Room/suite: 203A

City or town, state or country, and ZIP + 4: Aberdeen, SD 57401-2765

D Employer identification number: 23-7338146

E Telephone number: 605-229-4741

G Gross receipts $: 1,887,962

F Name and address of principal officer: Rick Pesek
405 8th Ave NW #203A Aberdeen, SD 57401

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)

H(c) Group exemption number ▶ N/A

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1973

M State of legal domicile: SD

Part I Summary

1 Briefly describe the organization's mission or most significant activities: Senior Nutrition Program - Provides persons 60 years of age or over daily low cost nutritionally sound and satisfying meals served in strategically located group settings. 283,170 meals were served.

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)	3	12
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	12
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	78
6	Total number of volunteers (estimate if necessary)	6	250
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,037,187	990,074
9	Program service revenue (Part VIII, line 2g)	922,613	894,541
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,649	466
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,337	2,881
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,963,786	1,887,962
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	733,900	710,640
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,176,348	1,175,080
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,910,248	1,885,720
19	Revenue less expenses. Subtract line 18 from line 12	53,538	2,242

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	544,344	504,880
21	Total liabilities (Part X, line 26)	202,118	182,103
22	Net assets or fund balances. Subtract line 21 from line 20	342,226	322,777

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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

Jackie Ubrich — Signature of officer — Date 10-29-12

Jackie Ubrich Fiscal Officer — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ 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) ☐ Yes ☐ No

P 24

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:

We are organized for charitable and educational purposes to provide and promote social and educational services and activities to allow the elderly to remain independent and other such associated activities and enterprises as may further promote and facilitate this purpose.

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 organization's program service accomplishments for each of its three largest program services, as measured 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 $ 1,706,396 including grants of $ 0) (Revenue $ 897,888)

Our Congregate and Home Delivered Meal Service Program for Seniors served 272,703 meals during the fiscal year. Approximately 4000 seniors were served over 251 serving days. It is expected that our senior meal recipients will have fewer health problems, fewer doctor visits and shorter hospital stays because of their improved nutrition status.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

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

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

4e **Total program service expenses** ▶ 1,706,396

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*	1	✓	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		✓
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*	3		✓
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*	4		✓
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*	5		✓
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*	6		✓
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*	7		✓
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		✓
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*	9		✓
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*	10		✓
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*	11a	✓	
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*	11b		✓
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*	11c		✓
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*	11d		✓
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		✓
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*	11f	✓	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	✓	
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*	12b		✓
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		✓
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		✓
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*	14b		✓
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*	15		✓
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*	16		✓
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)*	17		✓
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*	18		✓
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*	19		✓
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		✓
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		✓
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*	22		✓
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*	23		✓
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25*	24a		✓
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		✓
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		✓
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		✓
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*	25a		✓
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		✓
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*	26		✓
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? *If "Yes," complete Schedule L, Part III*	27		✓
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		✓
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		✓
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		✓
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		✓
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		✓
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		✓
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		✓
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*	33		✓
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*	34		✓
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		✓
b	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*	35b		✓
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*	36		✓
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*	37		✓
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	38	✓	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	3		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			
2a	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	2a	78		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .	2b		✓	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions) . .				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			✓
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			✓
b	If "Yes," enter the name of the foreign country: ▶ ---------- See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	5a			✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			✓
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?	6a			✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
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?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
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?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities .	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . .	12b			
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?	13a			
	Note. See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			✓
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* .	14b			

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . 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.	1a	12		
b	Enter the number of voting members included in line 1a, above, who are independent .	1b	12		
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?	2			✓
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? .	3			✓
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			✓
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5			✓
6	Did the organization have members or stockholders?	6			✓
7a	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?	7a			✓
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		✓	
b	Each committee with authority to act on behalf of the governing body?	8b		✓	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9		✓	

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		✓
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?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	✓	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	✓	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	✓	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c		✓
13	Did the organization have a written whistleblower policy?	13		✓
14	Did the organization have a written document retention and destruction policy?	14	✓	
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	15a		✓
b	Other officers or key employees of the organization	15b		✓
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		✓
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 take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ **None**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made 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 made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ **Rick Pesek 405 8th Ave NW #203A Aberdeen SD 57401 605-229-4741**

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

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

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

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

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

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

☐ Check this box if neither the organization nor any related 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) Ken Tiffany Director	0	✓						0	0	0
(2) Duane Anderson Director	0	✓						0	0	0
(3) Coleen Halverson Director	0	✓						0	0	0
(4) Lawrence Goehring Director	0	✓						0	0	0
(5) Judy Haberer Director	0	✓						0	0	0
(6) Ronald Cooper Director	0	✓						0	0	0
(7) Virginia Sauer Director	0	✓						0	0	0
(8) Gene Herman Director	0	✓						0	0	0
(9) Vivian Van Hill Director	0	✓						0	0	0
(10) Barbara Winkler Director	0	✓						0	0	0
(11) John Jansen Director	0	✓						0	0	0
(12) Gene Miller Director	0	✓						0	0	0
(13) Rick Pesek Project Director	40			✓				56,647	0	9,194
(14)										

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (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)										
1b **Sub-total** ▶								56,647	0	9,194
c **Total from continuation sheets to Part VII, Section A** ▶								0	0	0
d **Total (add lines 1b and 1c)** ▶								56,647	0	9,194

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

		Yes	No
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*		✓
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
N/A		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of 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 0				
	b	Membership dues	1b 0				
	c	Fundraising events	1c 72,283				
	d	Related organizations	1d 0				
	e	Government grants (contributions)	1e 893,771				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 24,020				
	g	Noncash contributions included in lines 1a-1f: $ 895					
	h	**Total.** Add lines 1a–1f ▶		990,074			
Program Service Revenue			**Business Code**				
	2a	**Meal Donations**	624210	894,541	894,541		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f ▶		894,541			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		466	466		
	4	Income from investment of tax-exempt bond proceeds ▶					
	5	Royalties ▶					
			(i) Real / (ii) Personal				
	6a	Gross rents					
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) ▶		0	0		
			(i) Securities / (ii) Other				
	7a	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) ▶		0	0		
	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 ▶		0			
	9a	Gross income from gaming activities. See Part IV, line 19 a					
	b	Less: direct expenses b					
	c	Net income or (loss) from gaming activities ▶		0	0		
	10a	Gross sales of inventory, less returns and allowances a					
	b	Less: cost of goods sold b					
	c	Net income or (loss) from sales of inventory ▶		0	0		
		Miscellaneous Revenue	**Business Code**				
	11a	**Miscellaneous**	624210	2,881	2,881		
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d ▶		2,881			
	12	**Total revenue.** See instructions. ▶		1,887,962	897,888		

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	0	0		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22 . . .	0	0		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16 . .	0	0		
4	Benefits paid to or for members	0	0		
5	Compensation of current officers, directors, trustees, and key employees	71,187	0	71,187	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	548,553	502,326	46,227	0
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	12,153	9,904	2,249	0
9	Other employee benefits	32,498	32,498	0	0
10	Payroll taxes	46,249	42,246	4,003	0
11	Fees for services (non-employees):				
a	Management	0	0	0	0
b	Legal	563	0	563	0
c	Accounting	10,000	0	10,000	0
d	Lobbying	0	0	0	0
e	Professional fundraising services. See Part IV, line 17	0			0
f	Investment management fees	0	0	0	0
g	Other	2,130	0	2,130	0
12	Advertising and promotion	1,938	1,618	202	118
13	Office expenses	79,694	70,861	7,383	1,450
14	Information technology	3,582	0	3,582	0
15	Royalties	0	0	0	0
16	Occupancy	87,065	72,665	14,400	0
17	Travel	14,390	4,588	9,802	0
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19	Conferences, conventions, and meetings .	0	0	0	0
20	Interest	0	0	0	0
21	Payments to affiliates	0	0	0	0
22	Depreciation, depletion, and amortization .	7,111	6,904	207	0
23	Insurance	20,308	16,917	3,391	0
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	**Equipment Repair**	5,148	5,143	5	0
b	**Food**	429,237	428,181	0	1,056
c	**Meal Contracts**	460,048	460,048	0	0
d	**Meal Delivery**	49,062	49,062	0	0
e	All other expenses **Miscellaneous**	4,804	3,435	1,369	0
25	**Total functional expenses.** Add lines 1 through 24e	1,885,720	1,706,396	176,700	2,624
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	399,526	1	373,130
	2	Savings and temporary cash investments	0	2	0
	3	Pledges and grants receivable, net	79,518	3	72,081
	4	Accounts receivable, net	3,340	4	3,501
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L	0	5	0
	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)	0	6	0
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	33,230	8	34,699
	9	Prepaid expenses and deferred charges	1,200	9	1,200
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b	27,530	10c	20,269
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)	544,344	16	504,880
Liabilities	17	Accounts payable and accrued expenses	168,746	17	151,659
	18	Grants payable	0	18	0
	19	Deferred revenue	33,372	19	30,444
	20	Tax-exempt bond liabilities	0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	0
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	0	25	0
	26	**Total liabilities.** Add lines 17 through 25	202,118	26	182,103
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		27	
	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	0	30	0
	31	Paid-in or capital surplus, or land, building, or equipment fund	0	31	0
	32	Retained earnings, endowment, accumulated income, or other funds	0	32	0
	33	Total net assets or fund balances	342,226	33	322,777
	34	Total liabilities and net assets/fund balances	544,344	34	504,880

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,887,962
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,885,720
3	Revenue less expenses. Subtract line 2 from line 1	3	2,242
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	342,226
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-21,691
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	322,777

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☑ 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?	2a	✓	
b	Were the organization's financial statements audited by an independent accountant?	2b	✓	
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.	2c		✓
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?	3a	✓	
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	3b	✓	

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization	Employer identification number
Area IV Senior Citizens Planning Council, Inc.	23-7338146

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An organization that normally receives: (1) more than 33⅓% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33⅓% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I **b** ☐ Type II **c** ☐ Type III–Functionally integrated **d** ☐ Type III–Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . . . ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the supported organization(s).

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . .	1,821,394	1,849,008	1,953,960	1,962,137	1,887,496	9,473,995
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0	0	0
4 **Total.** Add lines 1 through 3	1,821,394	1,849,008	1,953,960	1,962,137	1,887,496	9,473,995
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 **Public support.** Subtract line 5 from line 4.						9,473,995

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	1,821,394	1,849,008	1,953,960	1,962,137	1,887,496	9,473,995
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0	1,770	783	1,649	466	4,668
9 Net income from unrelated business activities, whether or not the business is regularly carried on	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0	0	0	0	0	0
11 **Total support.** Add lines 7 through 10						9,478,663
12 Gross receipts from related activities, etc. (see instructions)					12	0

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

Section C. Computation of Public Support Percentage

14	Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	99.9 %
15	Public support percentage from 2010 Schedule A, Part II, line 14	15	98.9 %

16a **33 1/3% support test—2011.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☑

b **33 1/3% support test—2010.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ▶ ☐

17a **10%-facts-and-circumstances test—2011.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

b **10%-facts-and-circumstances test—2010.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ▶ ☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . .						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	%
16	Public support percentage from 2010 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2011** (line 10c, column (f) divided by line 13, column (f)) . . .	17	%
18	Investment income percentage from **2010** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . ▶ ☐

b **33 1/3% support tests—2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

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

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, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2011

Open to Public Inspection

Name of the organization
Area IV Senior Citizens Planning Council, Inc.

Employer identification number
23-7338146

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).
- ☐ Preservation of land for public use (e.g., recreation or education)
- ☐ Preservation of an historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

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

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

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

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

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

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

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

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

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Endowment Funds. Complete if 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 current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ _____ %
b Permanent endowment ▶ _____ %
c Temporarily restricted endowment ▶ _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

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

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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 property	(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	336,041		315,772	20,269
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				20,269

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

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

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

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

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

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

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

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

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

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,887,962
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,885,720
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	2,242
4	Net unrealized gains (losses) on investments	4	0
5	Donated services and use of facilities	5	0
6	Investment expenses	6	0
7	Prior period adjustments	7	0
8	Other (Describe in Part XIV.)	8	0
9	Total adjustments (net). Add lines 4 through 8	9	0
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	2,242

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	1,887,962
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains on investments	2a	0		
b	Donated services and use of facilities	2b	0		
c	Recoveries of prior year grants	2c	0		
d	Other (Describe in Part XIV.)	2d	0		
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	0
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0		
b	Other (Describe in Part XIV.)	4b	0		
c	Add lines **4a** and **4b**			4c	0
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	1,887,962

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

1	Total expenses and losses per audited financial statements			1	1,907,411
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	0		
b	Prior year adjustments	2b	0		
c	Other losses	2c	21,691		
d	Other (Describe in Part XIV.)	2d	0		
e	Add lines **2a** through **2d**			2e	21,691
3	Subtract line **2e** from line **1**			3	1,885,720
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0		
b	Other (Describe in Part XIV.)	4b	0		
c	Add lines **4a** and **4b**			4c	0
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	1,885,720

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 X, Line 2: The organization is exempt from federal income tax under the provisions of Section 501 (c) (3) of the Internal Revenue Code except on net income derived from unrelated business activities. The corporation believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. The corporation's federal Return of Organization Exempt From Income Tax (Form 990) for the tax years ending June 30, 2009, June 30, 2010, June 30, 2011 and June 30, 2012 are subject to examination by the IRS (Internal Revenue Service), generally for three years after they were filed.

Part XIV Supplemental Information *(continued)*

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
Area IV Senior Citizens Planning Council, Inc.

Employer identification number
23-7338146

Part VI, Section A, Line 9:

Ken Tiffany, 1209 Norwood Dr, Aberdeen, SD 57401

Duane Anderson, 814 W 3rd St, Webster, SD 57274

Coleen Halverson, Box 225, Veblen, SD 57270

Lawrence Goehring, PO Box 152, Mound City, SD 57646

Judy Haberer, Box 99, Bowdle, SD 57428

Ronald Cooper, PO Box 533, Eureka, SD 57437

Virginia Sauer, 135 1st Ave W, McIntosh, 57641

Gene Herman, Box 509, Faulkton, SD 57438

Vivian Van Hill, 313 2nd Ave E, Sisseton, SD 57262

Barbara Winkler, 601 S Main, Onida, SD 57564

John Jansen, 118 S 1st Ave, Ashton, SD 57424

Gene Miller, Box 105, Selby, SD 57472

Part VI, Section B, Line 11 B:

Copies of the 990 are mailed to the Board of Directors for review prior to filing. The Project Director and Corporate Auditor also review the 990.

Part VI, Section C, Line 19:

Our organization does not have a procedure for making our documents, policies and financial statements available to the public.

Part XI, Line 5:

Loss on Disposal of Fixed Assets $149.11

Loss Associated with Settlement and Related Legal Costs $21,541.60

Name of the organization	Employer identification number

AREA FOUR SENIOR CITIZENS PLANNING COUNCIL, INC.

Single Audit Report
As Of June 30, 2012 And For
The Year Then Ended

AREA FOUR SENIOR CITIZENS PLANNING COUNCIL, INC.
SINGLE AUDIT REPORT
AS OF JUNE 30, 2012 AND FOR THE YEAR THEN ENDED
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RONALD L. SCHUR
Certified Public Accountant

405 8TH Avenue Northwest, Suite 103
Aberdeen, South Dakota 57401
(605) 225-7288

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Area Four Senior Citizens Planning Council, Inc.
Aberdeen, South Dakota

I have audited the financial statements of the Area Four Senior Citizens Planning Council, Inc. as of June 30, 2012 and for the year then ended, and have issued my report thereon dated October 5, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

The management of the Area Four Senior Citizens Planning Council, Inc. is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing my audit, I considered the Area Four Senior Citizens Planning Council, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Area Four Senior Citizens Planning Council, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Area Four Senior Citizens Planning Council, Inc 's internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Prior and Current Audit Findings, Questioned Costs and Response, I identified certain deficiencies in internal control over financial reporting that I consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Area Four Senior Citizens Planning Council, Inc.'s financial statements will not be prevented, or detected and corrected on a timely basis. I consider the deficiency described in the accompanying Schedule of Prior and Current Audit Findings, Questioned Costs and Response as item number 2012-01 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Area Four Senior Citizens Planning Council, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*

I also noted certain additional matters that I reported to management of Area Four Senior Citizens Planning Council, Inc in a separate communication on October 5, 2012

The Area Four Senior Citizens Planning Council, Inc 's response to the finding identified in my audit is described in the accompanying schedule of Schedule of Prior and Current Audit Findings, Questioned Costs and Response. I did not audit Area Four Senior Citizens Planning Council, Inc.'s response and, accordingly, I express no opinion on it.

This report is intended solely for the information and use of federal awarding agencies and pass-through entities, the South Dakota Legislature, state granting agencies, and the governing board and management of the Area Four Senior Citizens Planning Council, Inc. and is not intended to be and should not be used by anyone other than these specified parties. However, as required by South Dakota Codified Laws 4-11-11 and OMB Circular A-133 §_ 320, this report is a matter of public record and its distribution is not limited.

Ronald L. Schur
Certified Public Accountant
October 5, 2012

RONALD L. SCHUR
Certified Public Accountant

405 8th Avenue Northwest, Suite 103
Aberdeen, South Dakota 57401
(605) 225-7288

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors
Area Four Senior Citizens Planning Council, Inc.
Aberdeen, South Dakota

Compliance

I have audited Area Four Senior Citizens Planning Council, Inc.'s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Area Four Senior Citizens Planning Council, Inc.'s major federal programs for the year ended June 30, 2012. The Area Four Senior Citizens Planning Council, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Prior and Current Audit Findings, Questioned Costs and Response. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Area Four Senior Citizens Planning Council, Inc.'s management. My responsibility is to express an opinion on the Area Four Senior Citizens Planning Council, Inc.'s compliance based on my audit

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Area Four Senior Citizens Planning Council, Inc.'s compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Area Four Senior Citizens Planning Council, Inc.'s compliance with those requirements.

In my opinion, the Area Four Senior Citizens Planning Council, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

The management of the Area Four Senior Citizens Planning Council, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the Area Four Senior Citizens Planning Council, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Area Four Senior Citizens Planning Council, Inc.'s internal control over compliance.

My consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, I identified certain deficiencies in internal control over compliance that I consider to be material weaknesses.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. I consider the deficiencies in internal control over compliance described in the accompanying Schedule of Prior and Current Audit Findings, Questioned Costs and Response as item number 2012-01 to be a material weakness.

The Area Four Senior Citizens Planning Council, Inc.'s response to the finding identified in my audit is described in the accompanying Schedule of Prior and Current Audit Findings, Questioned Costs and Response. I did not audit Area Four Senior Citizens Planning Council, Inc.'s response and, accordingly, I express no opinion on the response.

This report is intended solely for the information and use of federal awarding agencies and pass-through entities, the South Dakota Legislature, state granting agencies, and the governing board and management of the Area Four Senior Citizens Planning Council, Inc and is not intended to be and should not be used by anyone other than these specified parties. However, as required by South Dakota Codified Laws 4-11-11 and OMB Circular A-133 §_.320, this report is a matter of public record and its distribution is not limited.

Ronald L. Schur
Certified Public Accountant

October 5, 2012

AREA FOUR SENIOR CITIZENS PLANNING COUNCIL, INC.
SCHEDULE OF PRIOR AND CURRENT AUDIT FINDINGS, QUESTIONED COSTS AND RESPONSE
AS OF JUNE 30, 2012 AND FOR THE YEAR THEN ENDED

SCHEDULE OF PRIOR AUDIT FINDINGS, QUESTIONED COSTS, AND RESPONSE

Prior Audit Federal Award Findings and Questioned Costs:

(See Finding Number 2010-01 and Finding Number 2011-01 in Prior Audit Other Audit Findings below.)

Prior Audit Other Audit Findings:

Finding Number 2010-01 and Finding Number 2011-01

Internal control over financial reporting and compliance is not adequate.

Corrective Action Plan Response

Due to staff size it is not deemed feasible to adequately segregate duties. However, we are aware of this internal control weakness and intend to provide continuous monitoring in an effort to prevent, detect, or correct any matters that may result.

SCHEDULE OF CURRENT AUDIT FINDINGS, QUESTIONED COSTS, AND RESPONSE

Section I - Summary of Independent Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	Yes
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)?	Yes

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
	Aging Cluster:
93.045	Special Programs for the Aging-Title III, Part C--Nutrition Services
93.053	Nutrition Services Incentive Program

Dollar threshold used to distinguish between Type A and Type B programs:	$ 300,000
Auditee qualified as low-risk auditee?	No

Section II - Financial Statements Findings

Finding Number 2012-01

Internal control over financial reporting and compliance is not adequate.

Analysis

This condition is the result of an inadequate segregation of duties that may result in financial reporting misstatements in amounts that may be material in relation to the financial statements or noncompliance with applicable requirements of laws, regulations, contracts, and grants that may be material in relation to a major federal program occurring and not being detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation

I recommend a high level of awareness be maintained by management to assist in preventing, detecting, or correcting matters that may arise due to this internal control weakness.

Corrective Action Plan Response

Due to staff size it is not deemed feasible to adequately segregate duties. However, we are aware of this internal control weakness and intend to provide continuous monitoring in an effort to prevent, detect, or correct any matters that may result. Mr. Rick Pesek, Nutrition Project Director is the contact person regarding the corrective action plan.

Section III - Federal Award Findings and Questioned Costs

(See Finding Number 2012-01 Section II - Financial Statements Findings above.)

RONALD L. SCHUR
Certified Public Accountant

405 8TH Avenue Northwest, Suite 103
Aberdeen, South Dakota 57401
(605) 225-7288

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Area Four Senior Citizens Planning Council, Inc.
Aberdeen, South Dakota

I have audited the accompanying statement of financial position of the Area Four Senior Citizens Planning Council, Inc., as of June 30, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Area Four Senior Citizens Planning Council, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Area Four Senior Citizens Planning Council, Inc.'s internal control over financial reporting Accordingly, I express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Area Four Senior Citizens Planning Council, Inc. as of June 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued my report dated October 5, 2012, on my consideration of the Area Four Senior Citizens Planning Council, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

My audit was conducted for the purpose of forming an opinion on the basic financial statements of the Area Four Senior Citizens Planning Council, Inc. taken as a whole The accompanying Schedule of Expenditures of Federal Awards which is required by the U S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standard generally accepted in the United States of America. In my opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Ronald L. Schur
Certified Public Accountant

October 5, 2012

AREA FOUR SENIOR CITIZENS PLANNING COUNCIL, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2012

ASSETS:		
Petty Cash	$	2,225.00
Demand Deposits		370,904.85
Accounts Receivable		3,500.79
Grants Receivable		72,080.55
Prepaid Expenses		1,200.00
Inventory		34,699.31
Property and Equipment		336,040.81
Accumulated Depreciation		(315,771.68)
TOTAL ASSETS	$	504,879.63
LIABILITIES:		
Accounts Payable	$	72,167.58
Payroll and Payroll Matching Payable		39,844.77
Deferred Revenue		30,444.40
Leave Benefits Payable		39,646.28
TOTAL LIABILITIES	$	182,103.03
NET ASSETS:		
Unrestricted	$	322,776.60
TOTAL LIABILITIES AND NET ASSETS	$	504,879.63

The notes to the financial statements are an integral part of this statement.

AREA FOUR SENIOR CITIZENS PLANNING COUNCIL, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

	Unrestricted
CHANGES IN UNRESTRICTED NET ASSETS:	
Revenue, Gains, and Other Support:	
Contributions	$ 51,034.56
Fund Raising	44,373.82
Program Donations and Charges	898,850.43
State Grants	232,558.36
Federal Grants	656,902.87
Interest Income	465.59
In-Kind Support	894.88
Miscellaneous	2,881.46
Total Unrestricted Revenue, Gains, and Other Support	$ 1,887,961.97
Expenses and Losses:	
Program	$ 1,706,395.42
Management and General	176,700.65
Fund-raising	2,624.22
Total Expenses	$ 1,885,720.29
Loss on Disposal of Capital Assets	149.11
Loss Associated with Settlement and Related Legal Costs	21,541.60
Total Expenses and Losses	$ 1,907,411.00
Decrease in Net Assets	$ (19,449.03)
Net Assets, July 1, 2011	342,225.63
Net Assets, June 30, 2012	$ 322,776.60

The notes to the financial statements are an integral part of this statement.

AREA FOUR SENIOR CITIZENS PLANNING COUNCIL, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2012

CASH FLOWS FROM OPERATING ACTIVITIES:		
(Decrease) in Net Assets	$	(19,449.03)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		7,111.23
(Increase) in Accounts Receivable		(161.00)
Decrease in Grants Receivable		7,437.69
(Increase) in Inventory		(1,469.25)
(Decrease) in Accounts Payable		(4,776.42)
(Decrease) in Payroll and Payroll Matching Payable		(5,554.91)
(Decrease) in Deferred Revenue		(2,927.37)
(Decrease) in Leave Benefits Payable		(6,756.84)
Loss on Disposal of Equipment		149.11
Net Cash Provided (Used) by Operating Activities	$	(26,396.79)
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	$	(26,396.79)
Cash and Cash Equivalents at Beginning of Year	$	399,526.64
Cash and Cash Equivalents at End of Year		373,129.85
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	$	(26,396.79)

Disclosure of Accounting Policy:

For the purpose of the Statement of Cash Flows, all highly liquid investments and deposits with an initial term to maturity of three months or less when purchased are considered to be cash and cash equivalents.

The notes to the financial statements are an integral part of this statement.

AREA FOUR SENIOR CITIZENS PLANNING COUNCIL, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2012

	PROGRAM SERVICES	SUPPORTING SERVICES			
	NUTRITION PROGRAM	MANAGEMENT	FUND RAISING	TOTAL SUPPORTING SERVICES	TOTAL EXPENSES
Personnel	$ 594,327.13	$ 125,285.86	$	$ 125,285.86	$ 719,612.99
Travel	4,587.71	9,801.80		9,801.80	14,389.51
Supplies	64,229.45	4,125.90	1,016.62	5,142.52	69,371.97
Professional Services		12,692.50		12,692.50	12,692.50
Office Rent		14,400.00		14,400.00	14,400.00
Food	428,181.09		1,055.68	1,055.68	429,236.77
Meal Contracts	460,048.20				460,048.20
Insurance	9,563.41	1,771.70		1,771.70	11,335.11
Meal Delivery	49,061.85				49,061.85
Utilities	65,153.31				65,153.31
Repairs	5,143.32	5.00		5.00	5,148.32
Garbage Removal	7,511.33				7,511.33
Recruitment and Development	1,953.45	100.00		100.00	2,053.45
Telephone	5,432.50	1,130.80		1,130.80	6,563.30
Postage	1,198.65	2,126.11	433.27	2,559.38	3,758.03
Advertising and Promotion	1,617.88	202.08	118.65	320.73	1,938.61
Miscellaneous	1,482.39	4,851.42		4,851.42	6,333.81
Total Expenses Before Depreciation	$ 1,699,491.67	$ 176,493.17	$ 2,624.22	$ 179,117.39	$ 1,878,609.06
Depreciation	6,903.75	207.48		207.48	7,111.23
TOTAL EXPENSES	$ 1,706,395.42	$ 176,700.65	$ 2,624.22	$ 179,324.87	$ 1,885,720.29

The notes to the financial statements are an integral part of this statement.

AREA FOUR SENIOR CITIZENS PLANNING COUNCIL, INC.
NOTES TO THE FINANCIAL STATEMENTS
AS OF JUNE 30, 2012 AND FOR THE YEAR THEN ENDED

1. ORGANIZATION AND PURPOSE

Area Four Senior Citizens Planning Council, Inc. is a non-profit corporation organized for charitable and educational purposes to provide and promote social and educational services and activities to allow the elderly to remain independent, and such other associated activities and enterprises as may further, promote, and facilitate this purpose.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – The financial statements have been prepared on the accrual basis of accounting.

Basis of Presentation – The organization is required to report information regarding its financial position and activities according to three classes of net assets classified as either 1) unrestricted, 2) temporarily restricted, or 3) permanently restricted depending on limitations placed on the net assets. All net assets have been determined to be of an unrestricted nature since all net assets have been deemed to be no more restrictive than the broad limits resulting from the nature of the corporation's normal activities. Program expenses are reflected as such in the accompanying statement of activities.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Concentration – The organization receives a significant portion of its operating revenue (approximately 47% for the year ended June 30, 2012) from federal and state grant sources provided through the State of South Dakota.

Cash and Cash Equivalents – For financial statement purposes, all highly liquid investments with an initial maturity of three months or less are considered to be cash equivalents.

Credit Risk Arising from Cash Deposits in Excess of Insured Limits – The organization maintains its cash balances primarily in one financial institution. The balances are insured by the Federal Deposit Insurance Corporation. At June 30, 2012, the organization's uninsured cash balances totaled approximately $77,000.

Property – Property, comprised generally of equipment and equipment related costs, are stated at cost. All acquisitions of equipment with a cost of $5,000 or more and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Equipment is carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation of fixed assets is provided over the estimated useful lives of the respective assets on a straight-line basis. A portion of the fixed assets has been acquired with resources derived from the Federal government. While title to these fixed assets is generally held by the corporation; certain restrictions on their disposition may be imposed by the Federal government.

Inventory – Inventory primarily consists of food valued at the lower of cost or market. The cost valuation method is based upon the cost flow assumption of first-in, first-out.

Donated Services – Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing

those skills, and would typically need to be purchased if not provided by donation. A substantial number of volunteers have donated significant amounts of their time to Area Four Senior Citizens Planning Council, Inc.'s services.

Revenue Recognition - Contributions are recognized as revenue when they are received or unconditionally pledged. The corporation reports gifts of cash and other assets as unrestricted support since all contributions have been determined to be no more restrictive than the broad limits resulting from the nature of the corporation's normal activities. Deferred revenues are those for which asset recognition criteria have been met but for which revenue recognition criteria have not been met. Deferred revenue is comprised of cash collections for participant meals for which the earnings process of providing the meal has not yet been completed.

Expense Allocation – Expenses have been charged on a functional basis between program and supporting services based upon direct expenses incurred with any expenses not directly chargeable being allocated on a statistical basis.

Income Taxes – The organization is exempt from federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code except on net income derived from unrelated business activities. The corporation believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements. The corporation's federal Return of Organization Exempt From Income Tax (Form 990) for the tax years ending June 30, 2009, June 30, 2010, June 30, 2011 and June 30, 2012 are subject to examination by the IRS (Internal Revenue Service), generally for three years after they were filed.

Fair Value of Financial Instruments – The estimated fair value of cash and cash equivalents approximates the carrying amount because of the short maturities of those instruments.

Accounts Receivable – Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual receivables from grants, contracts, and others when necessary. Balances that are still outstanding after management has used reasonable collections efforts are written off through a charge to the valuation allowance and a credit to the applicable accounts receivable. The corporation anticipates all material receivables to be collected within a reasonable time period and therefore there is no amount reflected as an allowance for doubtful accounts. There have been no changes in the valuation allowance that would be considered material to the financial statements.

Sales Tax – The State of South Dakota imposes a 4% sales tax and some municipalities impose sales taxes on organization sales to nonexempt program participants. The organization's policy is to account for the tax collected and remitted to the State through a liability account.

Advertising – Advertising and promotion activities are primarily for fund raising purposes with these costs expensed as incurred and reflected as supporting services fund raising expenses.

3. FUND RAISING EXPENSES

Total fund raising expenses for the year were approximately $2,625 primarily for printing, mailing and supply costs associated with these activities.

4. ACCUMULATED UNPAID EMPLOYEE LEAVE BALANCE

Annual leave and sick leave are earned by permanent employees. Upon termination employees may receive payment for accumulated balances at their current rate of pay up to eighty hours of annual leave and eighty hours for sick leave. As a result, the accompanying financial statements recognize this liability.

5. RETIREMENT PLAN

The corporation provides employees a tax sheltered annuity plan pursuant to the provisions of Section 403(b) of the Internal Revenue Code. Generally, all permanent employees working 20 hours or more per week are eligible to participate in the plan. The corporation may make matching and discretionary contributions to the plan. The matching contributions are generally based upon an annual determination made by the corporation's governing board expressed as a percentage of qualified employee compensation. For the year ended June 30, 2012 this percentage of qualified employee compensation was a maximum matching contribution rate of 6%, which resulted in corporation plan cost of $15,649 for the period ended June 30, 2012.

6. MATCHING

The organization receives a significant portion of its revenue from a federal grant administered through the State of South Dakota, Department of Social Services. This grant is renewed on an annual basis with the level of funding determined annually. The grant includes a requirement for matching. The corporation met its match requirements through cash matching. The cash matching amounts, while they meet the requirements for matching for the corporation's grant through the State of South Dakota, Department of Social Services, have not been reflected in the accompanying financial statements as matching revenue and expense as they have already been recognized as revenue based upon the actual source and no expense for matching was actually incurred.

7. OPERATING LEASES

The corporation also leases two different spaces for kitchen and dining purposes from the City of Aberdeen, Park and Recreation Board.

The lease for one of these locations commenced on April 2, 2011 and terminates on April 30, 2014. The lessee at its option may renew the lease for an additional term of three years exercised by notice in writing by the corporation at least six months prior to the termination of the initial three-year term. The lessor may raise the rental rate on an annual basis based on an assessment by the lessor. The lease may be cancelled or terminated by either party without penalty by written notice to the other party two months prior to the date of the intended termination. The lease provides for an annual payment in the amount of $650 to be made no later than July 1st each year. The remaining annual minimum lease payments as of June 30, 2011, were $1,300 for the remaining term of this lease through April 30, 2014.

The lease for the other space commenced on April 1, 2011 and terminates on April 30, 2014. The lessee at its option may renew the lease for an additional term of three years exercised by notice in writing by the corporation at least six months prior to the termination of the initial three-year term. The lessor may raise the rental rate on an annual basis based on an assessment by the lessor. The lease may be cancelled or terminated by either party without penalty by written notice to the other party two months prior to the date of the intended termination. The lease provides for a monthly payment in the amount of $325 to be made beginning with the first payment on April 1, 2011. The remaining minimum lease payments as of June 30, 2011, were $6,825 for the remaining term of this lease through April 30, 2014.

A lease for communication services was executed in June, 2012 to commence on July 1, 2012 for a 36 month period. The lease contains provisions for renewal and abandonment with a liability assessable for the lessee's abandonment prior to the end of the lease term. The lease provides for a monthly minimum payment of $127.75 for 36 months totaling $4,599.00.

AREA FOUR SENIOR CITIZENS PLANNING COUNCIL, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2012

	Federal CFDA Number	Amount
United States Department of Health and Human Services:		
Pass-Through the South Dakota Department Social Services		
Aging Cluster:		
Special Programs for the Aging - Title III, Part C -		
Nutrition Services (Note 1) (Note 2) (Note 3)	93.045	$ 480,576.55
Nutrition Services Incentive Program (Note 1) (Note 2) (Note 3)	93.053	176,326 32
Total United States Department of Health and Human Services		$ 656,902.87
GRAND TOTAL		$ 656,902.87

This schedule of expenditures of federal awards includes the federal grant activity of the corporation and has been prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.*

NOTE 1: Federal reimbursements are not based upon specific expenditures Therefore, the amounts reported here represent revenue rather than federal expenditures.

NOTE 2: These amounts reflect revenue earned. Federal reimbursements are based on approved rates for services provided rather than reimbursement for specific expenditures.

NOTE 3: This represents a Major Federal Financial Assistance Program