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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

2014

Department of the Treasury
Internal Revenue ServiceOpen to Public
Inspection**A For the 2014 calendar year, or tax year beginning**

, 2014, and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C SOUTH DAKOTA MUNICIPAL LEAGUE GROUP RETURN 208 ISLAND DR. FT PIERRE, SD 57532	D Employer identification number 46-0356156
	F Name and address of principal officer SAME AS C ABOVE	E Telephone number 605-224-8654
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (4) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		G Gross receipts \$ 256,283.
J Website: ▶ SDMUNICIPALLEAGUE.ORG		H(a) Is this a group return for subordinates? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H(b) Are all subordinates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	L Year of formation	M State of legal domicile
H(c) Group exemption number ▶ 8007		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities <u>UPDATE MUNICIPALITIES ON REPORTING REQUIREMENTS</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3 19	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 19	
	5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5 0	
	6 Total number of volunteers (estimate if necessary)	6 0	
	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.		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	180,582.	236,724.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	529.	457.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	19,250.	19,102.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	200,361.	256,283.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	175,631.	219,494.	
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	175,631.	219,494.	
19 Revenue less expenses Subtract line 18 from line 12	24,730.	36,789.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	446,561.	512,801.
	22 Net assets or fund balances Subtract line 21 from line 20	50,009.	79,460.
		396,552.	433,341.

Part II Signature Block

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

Sign Here	Signature of officer	Date	4/30/15
	YVONNE TAYLOR	EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	DAVID J. LINGLE	David J. Lingle	4/24/15
	Firm's name	Firm's EIN	PTIN
	STULKEN PETERSEN LINGLE WALT & JONES, LLP	46-0445954	P00643442
	Firm's address	Phone no	
	PIERRE, SD 57501-0578	(605) 224-5828	

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

☒ Yes ☐ No

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

TEEA0113L 05/28/14

Form 990 (2014)

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☒**1** Briefly describe the organization's mission:UPDATE MUNICIPALITIES ON REPORTING REQUIREMENTS**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?☐ Yes ☒ No

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

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

If 'Yes,' describe these changes on Schedule O

4 Describe the 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 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 \$ 88,165. including grants of \$) (Revenue \$)ELECTRIC ASSOCIATION - PROVIDED INFORMATION TO CITIES THAT OPERATE THEIR OWN ELECTRICAL GENERATION PLANTS FOR TAXATION, ACCOUNTING, AND LEGAL MATTERS.**4b** (Code) (Expenses \$ 46,386. including grants of \$) (Revenue \$)POLICE CHIEFS ASSOCIATION - PROVIDED INFORMATION TO POLICE CHIEFS ON NEW REGULATIONS, SCHOOLING AND LEGAL MATTERS.**4c** (Code) (Expenses \$ 26,361. including grants of \$) (Revenue \$)FINANCE OFFICERS ASSOCIATION - PROVIDED INFORMATION TO CITY FINANCE OFFICERS FOR THEM TO FULFILL THEIR REQUIREMENTS OF REPORTING, ELECTIONS, ACCOUNTING AND SCHOOLING.**4d** Other program services (Describe in Schedule O) SEE SCHEDULE O(Expenses \$ 56,228. including grants of \$) (Revenue \$)**4e** Total program service expenses 217,140.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is 'Yes', then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		X
b Did the organization report an amount for investments — other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c Did the organization report an amount for investments — program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If 'Yes,' complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J		X
24 a 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 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?		
25 a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I		X
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		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If 'Yes,' complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or 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		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV		X
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		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If 'Yes' to line 35a, 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		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

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Form 990 (2014)

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

	Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1 a	0
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1 b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	
2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2 a	0
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2 b	
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a	X
b If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation in Schedule O.	3 b	
4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4 a	X
b If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c	
6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6 a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7 a	
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c	
d If 'Yes,' indicate the number of Forms 8282 filed during the year.	7 d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9 a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9 b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12.	10 a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10 b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders.	11 a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11 b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year.	12 b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13 a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13 b	
c Enter the amount of reserves on hand.	13 c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14 a	X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O.	14 b	

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

Check if Schedule O contains a response or note to any line in this Part VI

☒**Section A. Governing Body and Management**

	Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	1 a	19
b Enter the number of voting members included in line 1a, above, who are independent	1 b	19
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	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6 Did the organization have members or stockholders? SEE SCHEDULE O	6	X
7 a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? SEE SCHEDULE O	7 a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? SEE SCH O	7 b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8 a	X
b Each committee with authority to act on behalf of the governing body?	8 b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O	9	X

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

	Yes	No
10 a Did the organization have local chapters, branches, or affiliates?	10 a	X
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?	10 b	
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X
b Describe in Schedule O the process, if any, used by the organization to review this Form 990 SEE SCHEDULE O		
12 a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	12 a	X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b	X
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this was done SEE SCHEDULE O	12 c	X
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15 a	X
b Other officers or key employees of the organization	15 b	X
If 'Yes' to line 15a or 15b, describe the process in Schedule O (see instructions)		
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a	X
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?	16 b	

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 ☐ Other (explain in Schedule O)

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. SEE SCHEDULE O

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

YVONNE TAYLOR 208 ISLAND DRIVE FT PIERRE SD 57532 605-224-8654

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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) PAULINE SUMPTION TRUSTEE	1 0	X						0.	0.	0.
(2) LAURIE GILL 2ND VICE PRES	1 0	X		X				0.	0.	0.
(3) MERI JO ANDERSON 1ST VICE PRES	1 0	X		X				0.	0.	0.
(4) SAM KOOIKER TRUSTEE	1 0	X						0.	0.	0.
(5) GREG JAMISON TRUSTEE	1 0	X						0.	0.	0.
(6) BECKY BRUNSING PAST PRESIDENT	1 0	X		X				0.	0.	0.
(7) KARL ALBERTS TRUSTEE	1 0	X						0.	0.	0.
(8) MIKE WENDLAND TRUSTEE	1 0	X						0.	0.	0.
(9) JEANNE DUCHSCHER PRESIDENT	1 0	X		X				0.	0.	0.
(10) MIKE GROSEK DISTRICT CHAIR	1 0	X						0.	0.	0.
(11) TIM REED DISTRICT CHAIR	1 0	X						0.	0.	0.
(12) AMY NELSON DISTRICT CHAIR	1 0	X						0.	0.	0.
(13) DEBBRA HOUSEMAN DISTRICT CHAIR	1 0	X						0.	0.	0.
(14) RENAE PHINNEY DISTRICT CHAIR	1 0	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(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) ANITA LOWARY DISTRICT CHAIR	1 0	X						0.	0.	0.
(16) ARNOLD SCHOTT DISTRICT CHAIR	1 0	X						0.	0.	0.
(17) HARRY WELLER DISTRICT CHAIR	1 0	X						0.	0.	0.
(18) GARY LIPP DISTRICT CHAIR	1 0	X						0.	0.	0.
(19) FAY BUENO DISTRICT CHAIR	1 0	X						0.	0.	0.
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Sub-total								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	0.	0.

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

3 Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual

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

	Yes	No
3		X
4		X
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year

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

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

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f					
Program Service Revenue	Business Code					
	2 a MEMBERSHIP DUES & ASSESSMENTS		139,320.	139,320.		
	b SPECIAL SCHOOLS		52,041.			52,041.
	c CONVENTION REVENUE		45,363.			45,363.
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		236,724.			
Other Revenue	3 Investment income (including dividends, interest and other similar amounts)		457.			457.
	4 Income from investment of tax-exempt bond proceeds.					
	5 Royalties					
	6 a Gross rents	(i) Real (ii) Personal				
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities See Part IV, line 19	a				
	b Less direct expenses	b				
	c Net income or (loss) from gaming activities					
	10 a Gross sales of inventory, less returns and allowances	a				
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a STANARD TEST FEE		11,602.			11,602.	
b PERSONNEL EXPENSE REIMB.		7,500.			7,500.	
c MISCELLANEOUS						
d All other revenue						
e Total. Add lines 11a-11d		19,102.				
12 Total revenue. See instructions		256,283.	139,320.	0.	116,963.	

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)

Check if Schedule O contains a response or note to any line in this Part IX

☒ X

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 domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	1,749.	1,749.		
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amt exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	2,100.		2,100.	
17 Travel	3,782.	3,782.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,141.	2,141.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SPECIAL SCHOOLS	76,214.	76,214.		
b PERSONNEL EXPENSE	65,104.	65,104.		
c DUES	23,951.	23,951.		
d SCHOLARSHIPS	11,091.	11,091.		
e All other expenses SEE SCH. O	33,362.	33,108.	254.	
25 Total functional expenses. Add lines 1 through 24e	219,494.	217,140.	2,354.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash – non-interest-bearing	73,785.	1	145,239.
	2 Savings and temporary cash investments	369,951.	2	359,845.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	2,705.	4	7,597.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other 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). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	120.	9	120.
	10a Land, buildings, and equipment, cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments – publicly traded securities		11	
	12 Investments – other securities. See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	446,561.	16	512,801.	
Liabilities	17 Accounts payable and accrued expenses	640.	17	1,576.
	18 Grants payable		18	
	19 Deferred revenue	49,369.	19	77,884.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	50,009.	26	79,460.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	396,552.	27	433,341.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	396,552.	33	433,341.	
34 Total liabilities and net assets/fund balances	446,561.	34	512,801.	

BAA

Form 990 (2014)

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	256,283.
2	Total expenses (must equal Part IX, column (A), line 25)	2	219,494.
3	Revenue less expenses Subtract line 2 from line 1	3	36,789.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	396,552.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	433,341.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

- 1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____
- If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O
- 2 a Were the organization's financial statements compiled or reviewed by an independent accountant?
- If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
- If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- 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
- 3 a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

BAA

Form 990 (2014)

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

OMB No 1545-0047

2014

- **Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ.**
► **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

Open to Public Inspection

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

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

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

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

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

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

Name of organization	Employer identification number
SOUTH DAKOTA MUNICIPAL LEAGUE GROUP	46-0356156

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

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

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

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

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

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

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

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

Schedule C (Form 990 or 990-EZ) 2014

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

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check ☐ if the filing organization checked box A and 'limited control' provisions apply

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

(a) Filing organization's totals

(b) Affiliated group totals

- 1 a** Total lobbying expenditures to influence public opinion (grass roots lobbying)
- b** Total lobbying expenditures to influence a legislative body (direct lobbying)
- c** Total lobbying expenditures (add lines 1a and 1b)
- d** Other exempt purpose expenditures
- e** Total exempt purpose expenditures (add lines 1c and 1d)

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

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

g Grassroots nontaxable amount (enter 25% of line 1f)**h** Subtract line 1g from line 1a. If zero or less, enter -0-**i** Subtract line 1f from line 1c. If zero or less, enter -0-**j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?☐ Yes ☐ No**4-Year Averaging Period Under Section 501(h)**
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f.)**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2 a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

BAA

Schedule C (Form 990 or 990-EZ) 2014

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

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

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

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

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

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

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

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is
at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public
Inspection

Name of the organization **SOUTH DAKOTA MUNICIPAL LEAGUE GROUP**
RETURN

Employer identification number
46-0356156

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

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

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

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

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

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

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

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

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

Name of the organization **SOUTH DAKOTA MUNICIPAL LEAGUE GROUP
RETURN**

Employer identification number
46-0356156

FORM 990, PART VI, LINE 6 - EXPLANATION OF CLASSES OF MEMBERS OR SHAREHOLDER

ALL MUNICIPALITIES IN THE STATE CAN BE MEMBERS OF EACH AFFILIATE

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

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

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

ALL MEMBERS ARE ALLOWED ONE VOTE ON ALL ITEMS

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

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

FORM 990, PART VI, LINE 12C - EXPLANATION OF MONITORING AND ENFORCEMENT OF CONFLICTS

ANY POSSIBLE CONFLICTS ARE BROUGHT BEFORE THE BOARD AND RESOLVED

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

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

**FORM 990, PART IX, LINE 24E
OTHER EXPENSES**

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
LEGISLATIVE EXPENSE	10,937.	10,937.		
STANARD TEST EXPENSE	8,890.	8,890.		
CONFERENCE SPONSOR	7,000.	7,000.		
GFOA/IACP REPRESENTATIVE	5,843.	5,843.		
MISCELLANEOUS	272.	272.		
OFFICE EXPENSE	254.		254.	
POSTAGE AND SHIPPING	69.	69.		
STAFF TRAINING	50.	50.		
PRINTING AND PUBLICATIONS	45.	45.		
WEBSITE	2.	2.		
TOTAL	\$ 33,362.	\$ 33,108.	\$ 254.	\$ 0.

2014

FEDERAL WORKSHEETS
SOUTH DAKOTA MUNICIPAL LEAGUE GROUP
RETURN

PAGE 1

46-0356156

FORM 990, PART III, LINE 4E
PROGRAM SERVICES TOTALS

	PROGRAM SERVICES TOTAL	FORM 990	SOURCE
TOTAL EXPENSES	217,140.	217,140.	PART IX, LINE 25, COL. B
GRANTS	0.	0.	PART IX, LINES 1-3, COL. B
REVENUE	0.	236,724.	PART VIII, LINE 2, COL. A

SOUTH DAKOTA MUNICIPAL STREET MAINTENANCE ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2014

CURRENT ASSETS

Cash in Bank	\$12,969 16	
Money Market	\$18,233 32	
CD	\$13,249 14	
TOTAL CURRENT ASSETS		<u>\$44,451 62</u>

LIABILITIES

Prepaid Dues	\$1,715 00	
Dues Overpayment	\$0 00	
TOTAL LIABILITIES		<u>\$1,715 00</u>

NET ASSETS

Net Assets	\$35,448 96	
Change In Net Assets	\$7,287 66	
TOTAL NET ASSETS		<u>\$42,736 62</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$44,451 62</u>
--------------------------------	--	--------------------

INCOME STATEMENT

January 1, 2014 - December 31, 2014

REVENUE

Vendors Income	\$5,225 00	
Special Schools	\$1,600 00	
Interest Income	\$38 10	
Membership Dues	\$3,710 00	
Sponsorship	\$2,125 00	
TOTAL REVENUE		\$12,698 10

EXPENSES

Office Expense	\$0 00	
Dues to SDML	\$1,708 97	
Executive Board	\$115 93	
Special Schools	\$3,585 54	
Misc	\$0 00	
TOTAL EXPENSES		<u>\$5,410 44</u>
Change In Net Assets		<u>\$7,287 66</u>

SOUTH DAKOTA AIRPORT MANAGEMENT ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2014

CURRENT ASSETS

Cash in Bank	\$1,768 67	
Money Market	<u>\$7,352 62</u>	
TOTAL CURRENT ASSETS		<u>\$9,121 29</u>

LIABILITIES

Prepaid Dues	\$725 00	
TOTAL LIABILITIES		<u>\$725 00</u>

NET ASSETS

Net Assets	\$8,417 72	
Change In Net Assets	<u>-\$21 43</u>	
TOTAL NET ASSETS		<u>\$8,396 29</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$9,121 29</u>
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INCOME STATEMENT

January 1, 2014 - December 31, 2014

REVENUE

Interest Income	\$8 07	
Membership Dues	<u>\$1,400 00</u>	
TOTAL REVENUE		\$1,408 07

EXPENSES

SDML Dues	\$850 00	
Office Expense	\$0 00	
Scholarships/Donations	<u>\$579 50</u>	
TOTAL EXPENSES		<u>\$1,429 50</u>
CHANGE IN NET ASSETS		<u><u>-\$21 43</u></u>

SOUTH DAKOTA MUNICIPAL ATTORNEYS' ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2014

CURRENT ASSETS

Cash in Bank	\$7,457 90	
Money Market	\$10,699 69	
CD	\$14,268 30	
TOTAL CURRENT ASSETS		<u>\$32,425 89</u>

LIABILITIES

Prepaid Dues	\$3,960 00	
TOTAL LIABILITIES		<u>\$3,960 00</u>

NET ASSETS

Net Assets	\$25,679 85	
Change In Net Assets	\$2,786 04	
TOTAL NET ASSETS		<u>\$28,465 89</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$32,425 89</u>
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INCOME STATEMENT

January 1, 2014 - December 31, 2014

REVENUE

Special Schools	\$414 00	
Interest Income	\$32 09	
Membership Dues	\$4,745 00	
Misc	\$0 00	
TOTAL REVENUE		\$5,191 09

EXPENSES

Dues to SDML	\$2,009 58	
Executive Board	\$0 00	
Postage	\$0 00	
Travel Expense	\$0 00	
Special Schools	\$395 47	
Scholarships/Donations	\$0 00	
Office Expense	\$0 00	
TOTAL EXPENSES		<u>\$2,405 05</u>
CHANGE IN NET ASSETS		<u>\$2,786 04</u>

SOUTH DAKOTA BUILDING OFFICIALS' ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2014

CURRENT ASSETS

Cash in Bank	\$3,519 93
Money Market	\$3,665 77
CD	<u>\$10,191 66</u>

TOTAL CURRENT ASSETS	<u>\$17,377 36</u>
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LIABILITIES

Prepaid Dues	\$1,515 00
Accounts Payable	\$0 00
TOTAL LIABILITIES	<u>\$1,515 00</u>

NET ASSETS

Net Assets	\$15,197 75
Change In Net Assets	<u>\$664 61</u>
TOTAL NET ASSETS	<u>\$15,862 36</u>

TOTAL LIABILITIES & NET ASSETS	<u>\$17,377 36</u>
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INCOME STATEMENT

January 1, 2014 - December 31, 2014

REVENUE

Special Schools	\$11,770 00
Interest Income	\$18 91
Membership Dues	<u>\$3,755 00</u>
TOTAL REVENUE	\$15,543 91

EXPENSES

Dues to SDML	\$2,023 36
Special Projects	\$0 00
Dues to Others	\$0 00
Website Expense	\$1 99
Office Expense	\$0 00
Executive Board	\$0 00
Travel Expense	\$0 00
Special Schools	\$7,227 72
Scholarships/Donations	\$5,626 23
Training	<u>\$0 00</u>
TOTAL EXPENSES	<u>\$14,879 30</u>
CHANGE IN NET ASSETS	<u>\$664 61</u>

SOUTH DAKOTA GOVERNMENTAL FINANCE OFFICERS' ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2014

CURRENT ASSETS

Cash in Bank	\$18,035 94	
Money Market	\$18,774 03	
CD	\$20,383 22	
TOTAL CURRENT ASSETS		<u>\$57,193 19</u>

LIABILITIES

Accounts Payable	\$0 00	
Prepaid Dues	\$6,620 00	
TOTAL LIABILITIES		<u>\$6,620 00</u>

CAPITAL

Reserve	\$5,000 00	
Net Assets	\$38,924 90	
Change in Net Assets	<u>\$6,648 29</u>	
TOTAL NET ASSETS		<u>\$50,573 19</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$57,193 19</u>
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INCOME STATEMENT

January 1, 2014 - December 31, 2014

REVENUE

FO School Registrations	\$12,998 00	
FO School Sponsorship	\$8,851 70	
Interest Income	\$49 27	
Membership Dues	\$11,110 00	
USD Muni Clerk School	<u>\$0 00</u>	
TOTAL REVENUE		\$33,008 97

EXPENSES

Dues to SDML	\$6,049 42	
Audit Fees	\$1,749 00	
Executive Board	\$0 00	
Office Expense	\$0 00	
Misc Expense	\$129 69	
FO School	\$17,632 57	
USD Muni Clerk School	\$0 00	
Scholarships	\$800 00	
GFOA Representative	<u>\$0 00</u>	
TOTAL EXPENSES		<u>\$26,360 68</u>
CHANGE IN NET ASSETS		<u>\$6,648 29</u>



South Dakota Municipal Electric Association

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

BALANCE SHEET December 31, 2014

CURRENT ASSETS

Cash in Bank	\$69,884.02	
Money Market	\$78,422.70	
Accounts Receivable	\$7,500.00	
Prepaid Expenses	\$80.00	
TOTAL CURRENT ASSETS		<u>\$155,886.72</u>

LIABILITIES

Prepaid Dues	\$53,353.00	
Accounts Payable	\$0.00	
TOTAL LIABILITIES		<u>\$53,353.00</u>

NET ASSETS

Net Assets	\$88,567.26	
Change In Net Assets	\$13,966.46	
TOTAL NET ASSETS		<u>\$102,533.72</u>
TOTAL LIABILITIES & NET ASSETS		<u>\$155,886.72</u>

INCOME STATEMENT January 1, 2014 - December 31, 2014

REVENUE

Miscellaneous	\$ -	
Program Support	\$ 7,500.00	
Special Schools	\$ 4,942.50	
Interest Income	\$ 78.37	
Membership Dues	\$ 91,847.00	
TOTAL REVENUE		\$104,367.87

EXPENSES

Dues to SDML	\$ 2,595.00	
Dues to Others	\$ 850.00	
Executive Board	\$ -	
Legal Fees	\$ -	
Legislative Expense	\$ 10,816.76	
Office Equipment	\$ 136.98	
Office Expense	\$ -	
Personnel Expense	\$ 65,104.10	
Publication Expense	\$ 45.19	
SDML Rent	\$ 2,100.00	
Scholarships/Donations	\$ -	
Special Schools	\$ 4,851.55	
Staff Training	\$ 50.00	
Telephone Expense	\$ -	
Travel Expense	\$ 3,782.58	
Postage Expense	\$ 69.25	
TOTAL EXPENSES		<u>\$90,401.41</u>
CHANGE IN NET ASSETS		<u>\$13,966.46</u>

SOUTH DAKOTA MUNICIPAL LIQUOR CONTROL ASSOCIATION

An Affiliate of the South Dakota Municipal League

BALANCE SHEET

December 31, 2014

CURRENT ASSETS

Cash in Bank	\$2,037 43	
Money Market	<u>\$45,232 60</u>	
TOTAL CURRENT ASSETS		<u>\$47,270 03</u>

LIABILITIES

Prepaid Dues	\$925 00	
TOTAL LIABILITIES		<u>\$925 00</u>

NET ASSETS

Net Assets	\$53,049 23	
Change In Net Assets	<u>-\$6,704 20</u>	
TOTAL NET ASSETS		<u>\$46,345 03</u>
TOTAL LIABILITIES & NET ASSETS		<u>\$47,270 03</u>

INCOME STATEMENT

January 1, 2014 - December 31, 2014

REVENUE

Interest Income	\$81 06	
Membership Dues	<u>\$1,475 00</u>	
TOTAL REVENUE		\$1,556 06

EXPENSES

Dues to SDML	\$970 00	
Executive Board	\$290 26	
Office Expense	\$0 00	
Conference Sponsor	<u>\$7,000 00</u>	
TOTAL EXPENSES		<u>\$8,260 26</u>
CHANGE IN NET ASSETS		<u>-\$6,704 20</u>



SOUTH DAKOTA POLICE CHIEFS' ASSOCIATION

An Affiliate of the South Dakota Municipal League

BALANCE SHEET

December 31, 2014

CURRENT ASSETS

Cash in Bank	\$16,635 78
Money Market	\$34,447 40
CD	\$10,191 66
Accts Receivable	\$97 50
Prepaid Expense	\$40 00
Prepaid Sponsorship	\$0 00
TOTAL CURRENT ASSETS	\$61,412 34

LIABILITIES

Accounts Payable	\$1,576 00
Prepaid Standard Tests	\$225 00
Prepaid Dues	\$3,720 52
TOTAL LIABILITIES	\$5,521 52

NET ASSETS

Net Assets	\$45,835 93
Change In Net Assets	\$10,054 89
TOTAL NET ASSETS	\$55,890 82

TOTAL LIABILITIES & NET ASSETS	\$61,412 34
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INCOME STATEMENT

January 1, 2014 - December 31, 2014

REVENUE

Vendor Income	\$11,325 00
Special Schools	\$12,985 00
Sponsorship	\$11,836 72
Interest Income	\$49 67
Membership Dues	\$8,643 20
Standard Test	\$11,601 60
Miscellaneous	\$0 00
TOTAL REVENUE	\$56,441 19

EXPENSES

Dues to IACP	\$0 00
Dues to SDML	\$1,646 72
Dues to Others	\$500 00
Scholarships/Donations	\$3,835 64
Legislative Expense	\$120 00
Special Schools	\$25,264 87
Standard Tests	\$8,890 10
Executive Board	\$221 57
Office Expense	\$0 00
SDPCA Products	\$0 00
IACP Representative	\$5,842 74
Miscellaneous	\$64 66
TOTAL EXPENSES	\$46,386 30
Change In Net Assets	\$10,054 89

SOUTH DAKOTA ASSOCIATION OF CODE ENFORCEMENT

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2014

CURRENT ASSETS

Cash in Bank	\$1,313 57	
Money Market	\$7,213 54	
CD	<u>\$30,045 03</u>	
TOTAL CURRENT ASSETS		<u>\$38,572 14</u>

LIABILITIES

Prepaid Dues	\$2,000 00	
TOTAL LIABILITIES		<u>\$2,000 00</u>

NET ASSETS

Net Assets	\$40,070 56	
Change In Net Assets	<u>-\$3,498 42</u>	
TOTAL NET ASSETS		<u>\$36,572 14</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$38,572 14</u>
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INCOME STATEMENT

January 1, 2014 - December 31, 2014

REVENUE

Special Schools	\$3,267 00	
Interest Income	\$54 02	
Membership Dues	<u>\$4,360 00</u>	
TOTAL REVENUE		\$7,681 02

EXPENSES

Dues to SDML	\$1,713 16	
Website	\$0 00	
Office Expense	\$0 00	
Executive Board	\$0 00	
Miscellaneous Expense	\$77 80	
Scholarship	\$250 00	
Special Schools	\$7,625 44	
AACE Conference	<u>\$1,513 04</u>	
TOTAL EXPENSES		<u>\$11,179 44</u>
CHANGE IN NET ASSETS		<u><u>-\$3,498 42</u></u>

SOUTH DAKOTA CITY MANAGEMENT ASSOCIATION

— An Affiliate of the South Dakota Municipal League —

BALANCE SHEET

December 31, 2014

CURRENT ASSETS

Cash in Bank	\$4,895 72	
Money Market	\$11,224 50	
CD	<u>\$11,210 81</u>	
TOTAL CURRENT ASSETS		<u>\$27,331 03</u>

LIABILITIES

Prepaid Dues	\$1,500 00	
TOTAL LIABILITIES		<u>\$1,500 00</u>

NET ASSETS

Net Assets	\$23,263 19	
Change in Net Assets	<u>\$2,567 84</u>	
TOTAL NET ASSETS		<u>\$25,831 03</u>

TOTAL LIABILITIES & NET ASSETS		<u>\$27,331 03</u>
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INCOME STATEMENT

January 1, 2014 - December 31, 2014

REVENUE

Interest Income	\$27 99	
Membership Dues	\$4,350 00	
Special Schools	<u>\$0 00</u>	
TOTAL REVENUE		\$4,377 99

EXPENSES

Dues to SDML	\$595 96	
Special Schools	\$1,097 60	
Executive Board	\$0 00	
Office Expense	\$116 59	
ICMA Contribution	<u>\$0 00</u>	
TOTAL EXPENSES		<u>\$1,810 15</u>
CHANGE IN NET ASSETS		<u>\$2,567 84</u>



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

BALANCE SHEET
December 31, 2014

CURRENT ASSETS

Cash in Bank	\$6,720 44	
Money Market	\$6,885 38	
CD	\$8,153 30	
TOTAL CURRENT ASSETS		<u>\$21,759 12</u>

LIABILITIES

Prepaid Dues	\$1,625 00	
TOTAL LIABILITIES		<u>\$1,625 00</u>

NET ASSETS

Net Assets	\$17,096 70	
Change In Net Assets	\$3,037 42	
TOTAL NET ASSETS		<u>\$20,134 12</u>
TOTAL LIABILITIES & NET ASSETS		<u>\$21,759 12</u>

INCOME STATEMENT
January 1, 2014 - December 31, 2014

REVENUE

T-Shirt Sales	\$0 00	
Sponsorship	\$6,000 00	
Special Schools	\$4,065 00	
Membership Dues	\$3,925 00	
Interest Income	\$19 09	
TOTAL REVENUE		\$14,009 09

EXPENSES

Dues to SDML	\$2,438 40	
Office Expense	\$0 00	
Special Schools	\$8,533 27	
T-Shirt Expense	\$0 00	
TOTAL EXPENSES		<u>\$10,971 67</u>
CHANGE IN NET ASSETS		<u>\$3,037 42</u>