

Wohlenberg Ritzman & Co., LLC
P.O. Box 1018
Yankton, SD 57078

NE SOUTH DAKOTA COMMUNITY
ACTION PROGRAM, INC.
104 ASH STREET EAST
SISSETON, SD 57262
| | | | | | | | | | | | | | | | | | | | | |

*Wohlenberg
Ritzman & Co., LLC*

certified public accountants

February 8, 2024

CONFIDENTIAL

NE SOUTH DAKOTA COMMUNITY
ACTION PROGRAM, INC.
104 ASH STREET EAST
SISSETON, SD 57262

Dear Board of Directors:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)
Exempt Organization Business Income Tax Return (Form 990-T)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Wohlenberg Ritzman & Co., LLC

Filing Instructions

NE SOUTH DAKOTA COMMUNITY ACTION PROGRAM, INC.

Exempt Organization Tax Return

Taxable Year Ended September 30, 2023

Date Due: February 15, 2024

Remittance: None is required. Your Form 990 for the tax year ended 9/30/23 shows no balance due.

Signature: You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

Wohlenberg Ritzman & Co., LLC
P.O. Box 1018
Yankton, SD 57078

Important: Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.

Form 990-T	Business Income Activity Summary	2022
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Name NE SOUTH DAKOTA COMMUNITY	Taxpayer Identification Number 46-0282100
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Business Activity Income (and allocation of Prior-2018 NOL)

A. Total Pre-2018 Net Operating Losses Carried Forward	A. <u>1,283</u>
B. Total Pre-2018 Net Operating Loss allocated to Sch A activities	B. _____
C. Total Pre-2018 Net Operating Loss allocated to Form 990-T, Line 6	C. _____
D. Pre-2018 Applied (Sum of B and C)	D. _____
E. Pre-2018 Remaining (Line A minus Line D)	E. <u>1,283</u>
F. Pre-2018 Net Operating Losses Expiring this Year	F. _____
G. Pre-2018 Net Operating Losses Carried Forward	G. <u>1,283</u>

Unrelated Business Income Activity with Income	Code	Net Income	Allocated Pre2018 NOL
1. _____		1. _____	_____
2. _____		2. _____	_____
3. _____		3. _____	_____
4. _____		4. _____	_____
5. _____		5. _____	_____
6. _____		6. _____	_____
7. _____		7. _____	_____
8. _____		8. _____	_____
9. _____		9. _____	_____
10. _____		10. _____	_____
11. _____		11. _____	_____
12. _____		12. _____	_____
13. _____		13. _____	_____
14. _____		14. _____	_____
15. All other revenue _____		15. _____	_____
16. Total taxable income		16. _____	_____

Business Activity Losses

Unrelated Business Income Activity with Losses	Code	Current Year Loss
1. Unrelated Business Activity	900099	1. <u>-215</u>
2. _____		2. _____
3. _____		3. _____
4. _____		4. _____
5. All other activities		5. _____
6. Totals		6. <u>-215</u>

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning 10/01, 2022, and ending 9/30, 20 23

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer **NE SOUTH DAKOTA COMMUNITY ACTION PROGRAM, INC.** EIN or SSN **46-0282100**

Name and title of officer or person subject to tax **MARCIA ERICKSON
CHIEF EXECUTIVE OFFI**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	4,397,669
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize Wohlenberg Ritzman & Co., LLC to enter my PIN 46100 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 02/15/24

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

46136257078

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature KATHLEEN DOYLE Date 02/15/24

**ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Form **8879-TE**

**IRS e-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning 10/01, 2022, and ending 9/30, 20 23

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

**NE SOUTH DAKOTA COMMUNITY
ACTION PROGRAM, INC.**

EIN or SSN

46-0282100

Name and title of officer or person subject to tax **MARCIA ERICKSON**

CHIEF EXECUTIVE OFFI

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize Wohlenberg Ritzman & Co., LLC to enter my PIN 46100 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 02/15/24

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

46136257078

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature KATHLEEN DOYLE Date 02/15/24

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Forms 990 / 990-EZ Return Summary

For calendar year 2022, or tax year beginning **10/01/22** , and ending **09/30/23**

**NE SOUTH DAKOTA COMMUNITY
ACTION PROGRAM, INC.**

46-0282100

Net Asset / Fund Balance at Beginning of Year 8,891,921

Revenue

Contributions	<u>3,944,358</u>		
Program service revenue	<u>450,409</u>		
Investment income	<u>2,902</u>		
Capital gain / loss			
Fundraising / Gaming:			
Gross revenue			
Direct expenses			
Net income			
Other income	<u>0</u>		
Total revenue		<u><u>4,397,669</u></u>	

Expenses

Program services	<u>3,429,312</u>		
Management and general	<u>520,037</u>		
Fundraising			
Total expenses		<u><u>3,949,349</u></u>	
Excess / (deficit)			<u><u>448,320</u></u>

Changes

Net Asset / Fund Balance at End of Year 9,340,241

Reconciliation of Revenue

Total revenue per financial statements	<u>4,397,669</u>
Less:	
Unrealized gains	_____
Donated services	_____
Recoveries	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total revenue per return	<u><u>4,397,669</u></u>

Reconciliation of Expenses

Total expenses per financial statements	<u>3,949,349</u>
Less:	
Donated services	_____
Prior year adjustments	_____
Losses	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total expenses per return	<u><u>3,949,349</u></u>

Balance Sheet

	Beginning	Ending	Differences
Assets	<u>10,727,050</u>	<u>10,912,225</u>	
Liabilities	<u>1,835,129</u>	<u>1,571,984</u>	
Net assets	<u><u>8,891,921</u></u>	<u><u>9,340,241</u></u>	<u><u>448,320</u></u>

Miscellaneous Information

Amended return _____
 Return / extended due date 02/15/24
 Failure to file penalty _____

Form 990-T Return Summary

For calendar year 2022, or tax year beginning **10/01/22** , and ending **09/30/23**

**NE SOUTH DAKOTA COMMUNITY
ACTION PROGRAM, INC.**

46-0282100

Income & Losses (Form 990-T, Sch A)	# of Schedules	<u>1</u>	
Income from all activities			
Losses from all activities		<u>-215</u>	
Unrelated business taxable income from all trades			
Income Adjustments (Form 990-T, Part I)			
Disallowed fringe benefits			
Charitable contributions			
Net operating loss (prior to 2018)			
Specific deduction		<u>1,000</u>	
Section 199A Deduction (Trusts Only)			
Total adjustments			<u>(1,000)</u>
Unrelated business taxable income			
Taxes & Credits (Form 990-T, Part II and III)			
Regular tax			
Other tax: <input type="checkbox"/> Proxy <input type="checkbox"/> AMT <input type="checkbox"/> Facilities			
Tax Due			
Foreign tax credit and other credits			
General business credits			
Prior year minimum tax credit			
Total nonrefundable credits			
Other taxes			
Total tax			
Payments & Penalties			
Estimated tax payments and Tax withheld			
Paid with extension			
Refundable credits and other payments			
Payments			
Net tax due			
Estimated tax penalty			
Interest on late payments			
Failure to file penalty			
Failure to pay penalty			
Penalties			
Balance due			
Total overpayment			
Overpayment applied to next year's tax			
Refund			

Next Year's Estimates

1st quarter	_____
2nd quarter	_____
3rd quarter	_____
4th quarter	_____
Total	_____

Miscellaneous Information

Amended return _____
 Return / extended due date 02/15/24

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2022

Do not enter social security numbers on this form as it may be made public.

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2022 calendar year, or tax year beginning 10/01/22, and ending 09/30/23

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 Name of organization NE SOUTH DAKOTA COMMUNITY ACTION PROGRAM, INC.		D Employer identification number 46-0282100
	Doing business as GROW SOUTH DAKOTA		E Telephone number 605-698-7654
	Number and street (or P.O. box if mail is not delivered to street address) 104 ASH STREET EAST		G Gross receipts \$ 4,397,669
	City or town, state or province, country, and ZIP or foreign postal code SISSETON SD 57262		
F Name and address of principal officer: MARCIA ERICKSON			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions

I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: www.growsd.org	H(c) Group exemption number
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 1966	M State of legal domicile: SD

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE ORGANIZATION WAS FORMED TO REDUCE POVERTY, REVITALIZE LOW-INCOME COMMUNITIES, AND EMPOWER LOW-INCOME INDIVIDUALS AND FAMILIES TO BECOME SELF SUFFICIENT.		
	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	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	35
	6 Total number of volunteers (estimate if necessary)	6	15
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	8,857
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	4,659,772	3,944,358
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	512,087	450,409
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,414	2,902
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	5,173,273	4,397,669
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,612,731	739,812
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,394,944	1,841,317
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	0	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,347,001	1,368,220
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,354,676	3,949,349
19 Revenue less expenses. Subtract line 18 from line 12	818,597	448,320	
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)	10,727,050	10,912,225
	22 Net assets or fund balances. Subtract line 21 from line 20	1,835,129	1,571,984
		8,891,921	9,340,241

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 MARCIA ERICKSON	Date			
	Type or print name and title CHIEF EXECUTIVE OFFI				
Paid Preparer Use Only	Print/Type preparer's name KATHLEEN DOYLE	Preparer's signature KATHLEEN DOYLE	Date 02/08/24	Check <input type="checkbox"/> if self-employed	PTIN P01322431
	Firm's name Wohlenberg Ritzman & Co., LLC	Firm's EIN 46-0393458	Firm's address P.O. Box 1018 Yankton, SD 57078	Phone no. 605-665-4401	

May the IRS discuss this return with the preparer shown above? See instructions Yes No

For Paperwork Reduction Act Notice, see the separate instructions.

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:

THE ORGANIZATION WAS FORMED TO REDUCE POVERTY, REVITALIZE LOW-INCOME COMMUNITIES, AND EMPOWER LOW-INCOME INDIVIDUALS AND FAMILIES TO BECOME SELF SUFFICIENT.

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 \$ **858,526** including grants of \$) (Revenue \$ **5,709**)

WEATHERIZATION - HOMES BELONGING TO LOW INCOME INDIVIDUALS WERE WEATHERIZED FOR ENERGY EFFICIENCY. 123 HOUSEHOLDS & 270 INDIVIDUALS WERE ASSISTED WITH WEATHERIZATION AND/OR FURNACE REPAIRS AND REPLACEMENTS IN THEIR HOMES.

4b (Code:) (Expenses \$ **1,183,563** including grants of \$) (Revenue \$ **405,567**)

HOUSING - THROUGH HOUSING COUNSELING, 175 HOUSEHOLDS WERE ASSISTED.

4c (Code:) (Expenses \$ **262,710** including grants of \$ **35,000**) (Revenue \$ **9,856**)

BUSINESS DEVELOPMENT - NESDCAP IS A FISCAL AGENT FOR THE SMALL BUSINESS DEVELOPMENT CENTER. THE SBDC PROVIDES CONFIDENTIAL MANAGEMENT ASSISTANCE PROMOTING ECONOMIC DEVELOPMENT IN NORTHEAST SOUTH DAKOTA. THROUGH THE SBDC, 88 JOBS WERE CREATED AND 20 JOBS WERE RETAINED.

4d Other program services (Describe on Schedule O.)

(Expenses \$ **1,124,513** including grants of \$ **704,812**) (Revenue \$ **29,277**)

4e Total program service expenses **3,429,312**

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		X
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 Rev. Proc. 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 donor-restricted endowments or in 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?		
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	

Part IV Checklist of Required Schedules *(continued)*

		Yes	No
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? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		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?		
25a	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	X	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance <i>(continued)</i>		Yes	No		
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	35		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b		X	
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			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).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
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 as charitable contributions?	6a			X
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			X
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			X
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			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
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?	9a			
b	Did the sponsoring 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? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
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			X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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 on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 5 columns: Question ID, Question Text, 1a, 15, Yes, No. Rows include questions 1a through 9 regarding governing body members, relationships, and documentation.

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

Table with 5 columns: Question ID, Question Text, Yes, No. Rows include questions 10a through 16b regarding local chapters, policies, conflict of interest, whistleblower, document retention, and compensation.

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 (1024 or 1024-A, 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.
19 Describe on 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, address, and telephone number of the person who possesses the organization's books and records

MARCIA ERICKSON
SISSETON

104 ASH STREET EAST

SD 57262

605-698-7654

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

Check 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

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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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. See the instructions for the order in which to list the persons above.

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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) MARCIA ERICKSON	40.00									
CHIEF EXECUTIVE OFFI	10.00			X			143,269	8,270	26,878	
(2) LORI FINNESAND	10.00									
CHIEF EXECUTIVE OFFI	40.00			X			128,592	8,270	28,724	
(3) KIMBERLY LORENBERG	40.00									
CHIEF DEVELOPMENT OF	0.00			X			116,315	8,270	19,054	
(4) LORI MOEN	40.00									
CHIEF OPERATING OFFI	0.00			X			101,880	6,695	27,046	
(5) KATHYRN RASMUS	30.00									
CHIEF FINANCIAL OFFI	15.00			X			85,882	6,695	8,772	
(6) DEBBIE ANDERSON	1.00									
DIRECTOR	0.00	X					0	0	0	
(7) RICK BEILKE	1.00									
DIRECTOR	0.00	X					0	0	0	
(8) TAMARA CAFFEE	1.00									
DIRECTOR	0.00	X					0	0	0	
(9) DUSTIN CHRISTOPHERSON	1.00									
DIRECTOR	0.00	X					0	0	0	
(10) VIKKI DAY	1.00									
VICE CHAIR	0.00	X		X			0	0	0	
(11) GENE ELLENSON	1.00									
SECRETARY	0.00	X		X			0	0	0	

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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			
(12) TOM FARBER	1.00									
TREASURER	0.00	X		X			0	0	0	
(13) ALLEN GREENFIELD	1.00									
DIRECTOR	0.00	X					0	0	0	
(14) GLORIA HANSON	1.00									
DIRECTOR	0.00	X					0	0	0	
(15) CHARLIE HOFFMAN	1.00									
DIRECTOR	0.00	X					0	0	0	
(16) DWIGHT HOSSLE	1.00									
CHAIR	0.00	X		X			0	0	0	
(17) HADEN MERKEL	1.00									
DIRECTOR	0.00	X					0	0	0	
(18) BETH MOORE	1.00									
DIRECTOR	0.00	X					0	0	0	
(19) MELINDA REINTS	1.00									
DIRECTOR	0.00	X					0	0	0	
1b Subtotal							575,938	38,200	110,474	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							575,938	38,200	110,474	

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 **4**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
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	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 Revenue

Check 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	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	2,830				
	e Government grants (contributions)	1e	3,681,628				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	259,900				
	g Noncash contributions included in lines 1a-1f	1g	\$ 11,316				
	h Total. Add lines 1a-1f		3,944,358				
Program Service Revenue	2a INTEREST INCOME NOTES RECEIVA	Business Code	900099	175,907	175,907		
	b HOUSING FEE		900099	102,175	102,175		
	c RENT INCOME		531110	101,676	101,676		
	d MISCELLANEOUS INCOME		900099	47,929	47,929		
	e REIMBURSED EXPENSES		900099	13,865	13,865		
	f All other program service revenue		900099	8,857		8,857	
	g Total. Add lines 2a-2f			450,409			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,902		2,902	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales exps.	7b					
c Gain or (loss)	7c						
d Net gain or (loss)							
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			4,397,669	441,552	8,857	2,902	

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

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	35,000	35,000		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	704,812	704,812		
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	422,117	178,150	243,967	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,167,729	1,014,301	153,428	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	32,895	32,895		
9 Other employee benefits	111,187	99,839	11,348	
10 Payroll taxes	107,389	81,841	25,548	
11 Fees for services (nonemployees):				
a Management				
b Legal	19,487	19,487		
c Accounting	17,529	11,491	6,038	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	292,950	292,896	54	
12 Advertising and promotion	9,350	8,082	1,268	
13 Office expenses	81,413	65,181	16,232	
14 Information technology				
15 Royalties				
16 Occupancy	150,158	122,922	27,236	
17 Travel	55,032	52,616	2,416	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	8,032		8,032	
23 Insurance	71,739	55,260	16,479	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MATERIALS	368,921	368,921		
b OTHER PROGRAM EXPENSES	129,687	122,753	6,934	
c MILBANK 16-PLEX EXPENSE	90,878	90,878		
d TRAINING	50,163	49,106	1,057	
e All other expenses	22,881	22,881		
25 Total functional expenses. Add lines 1 through 24e	3,949,349	3,429,312	520,037	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 Sheet

Check 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	1	
	2	Savings and temporary cash investments	5,006,759	2 5,273,687
	3	Pledges and grants receivable, net	647,882	3 651,969
	4	Accounts receivable, net	109,196	4 118,360
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6
	7	Notes and loans receivable, net	4,227,138	7 4,076,322
	8	Inventories for sale or use		8 144,170
	9	Prepaid expenses and deferred charges	21,939	9 22,780
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 828,109	
	b	Less: accumulated depreciation	10b 665,544	10c 162,565
	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	525,158	15 462,372
16	Total assets. Add lines 1 through 15 (must equal line 33)	10,727,050	16 10,912,225	
Liabilities	17	Accounts payable and accrued expenses	478,091	17 528,826
	18	Grants payable		18
	19	Deferred revenue	397,179	19 164,869
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22
	23	Secured mortgages and notes payable to unrelated third parties	484,915	23 475,385
	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	474,944	25 402,904
	26	Total liabilities. Add lines 17 through 25	1,835,129	26 1,571,984
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27	Net assets without donor restrictions	8,708,970	27 9,115,279
	28	Net assets with donor restrictions	182,951	28 224,962
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29
	30	Paid-in or capital surplus, or land, building, or equipment fund		30
	31	Retained earnings, endowment, accumulated income, or other funds		31
	32	Total net assets or fund balances	8,891,921	32 9,340,241
33	Total liabilities and net assets/fund balances	10,727,050	33 10,912,225	

Part XI Reconciliation of Net Assets

Check 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	4,397,669
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,949,349
3	Revenue less expenses. Subtract line 2 from line 1	3	448,320
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,891,921
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 on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,340,241

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other MODIFIED ACCRUA If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	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 on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization NE SOUTH DAKOTA COMMUNITY ACTION PROGRAM, INC.	Employer identification number 46-0282100
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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 12, 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 (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% 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 33 1/3% 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.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,158,372	2,231,366	4,000,693	4,659,772	3,944,358	16,994,561
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2,158,372	2,231,366	4,000,693	4,659,772	3,944,358	16,994,561
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)						
6 Public support. Subtract line 5 from line 4						16,994,561

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	2,158,372	2,231,366	4,000,693	4,659,772	3,944,358	16,994,561
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3,067	2,750	2,418	1,414	2,902	12,551
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						17,007,112

12 Gross receipts from related activities, etc. (see instructions) 12 2,178,141

13 First 5 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 2022 (line 6, column (f) divided by line 11, column (f))	14	99.93 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	99.93 %

16a 33 1/3% support test—2022. 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—2021. 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—2022. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2021. 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 VI 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 10 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 on 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 VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2022.** 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—2021.** 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 Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		Yes	No
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
3b			

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9 Distributable amount for 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Area with horizontal dotted lines for supplemental information.

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2022

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

Table with 2 columns: Name of the organization (NE SOUTH DAKOTA COMMUNITY ACTION PROGRAM, INC.) and Employer identification number (46-0282100)

Organization type (check one):

- Filers of: Section: Form 990 or 990-EZ [X] 501(c)(3) (enter number) organization [] 4947(a)(1) nonexempt charitable trust not treated as a private foundation [] 527 political organization Form 990-PF [] 501(c)(3) exempt private foundation [] 4947(a)(1) nonexempt charitable trust treated as a private foundation [] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- [] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- [X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. [] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. [] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

NE SOUTH DAKOTA COMMUNITY

Employer identification number

46-0282100

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	\$ 1,355,596	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	\$ 1,359,355	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	\$ 689,470	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	\$ 151,567	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	\$ 103,482	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	\$ 101,765	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

NE SOUTH DAKOTA COMMUNITY ACTION PROGRAM, INC.

Employer identification number

46-0282100

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-9 regarding conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1a-2 regarding art and historical treasures.

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 make 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 program
- e** Other

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

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" on 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 XIII and complete the following table:

- c** Beginning balance
- d** Additions during the year
- e** Distributions during the year
- f** Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII Yes No

Part V Endowment Funds.

Complete if the organization answered "Yes" on 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** Term endowment

The percentages on 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:

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. 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		6,040		6,040
b Buildings		632,102	514,428	117,674
c Leasehold improvements				
d Equipment		180,857	142,006	38,851
e Other		9,110	9,110	
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				162,565

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. 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)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

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

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASES PAYABLE	395,396
(3) SECURITY DEPOSITS	7,508
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	402,904

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	4,397,669
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	4,397,669
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		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	4,397,669

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	3,949,349
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	3,949,349
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		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	3,949,349

Part XIII Supplemental Information.

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, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part X - FIN 48 Footnote

NESDCAP IS EXEMPT FROM FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE, EXCEPT ON NET INCOME DERIVED FROM UNRELATED BUSINESS ACTIVITIES. NESDCAP'S PROPERTY MANAGEMENT AND WEATHERIZATION PROGRAMS HAVE FOR-PROFIT DIVISIONS WHICH ARE SUBJECT TO TAX ON UNRELATED BUSINESS INCOME. NESDCAP RECOGNIZES ANY MATERIAL CASH LIABILITIES AS REQUIRED. IN ADDITION, NESDCAP QUALIFIES FOR THE CHARITABLE CONTRIBUTION DEDUCTION UNDER SECTION 170(B)(10)(A) AND HAS BEEN CLASSIFIED AS AN ORGANIZATION OTHER THAN A PRIVATE FOUNDATION UNDER SECTION 509(A)(2).

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for the latest information.

Name of the organization **NE SOUTH DAKOTA COMMUNITY
ACTION PROGRAM, INC.**

Employer identification number
46-0282100

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	NORTHEAST SD ECONOMIC DEVELOPMENT 104 ASH STREET SISSETON SD 57262	46-0350177	3	35,000		CASH		MISSION STATEMENT
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶
- 3 Enter total number of other organizations listed in the line 1 table ▶

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

NE SOUTH DAKOTA COMMUNITY ACTION PROGRAM, INC.

Employer identification number

46-0282100

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a** **X**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b** **X**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c** **X**
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a** **X**
- b** Any related organization? **5b** **X**
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a** **X**
- b** Any related organization? **6b** **X**
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7** **X**

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8** **X**

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**

	Yes	No
1a		
2		
3		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 MARCIA ERICKSON CHIEF EXECUTIVE OFFI	(i)	143,269	0	0	26,878	0	170,147	0
	(ii)	0	0	8,270	0	0	8,270	0
2 LORI FINNESAND CHIEF EXECUTIVE OFFI	(i)	128,592	0	0	28,724	0	157,316	0
	(ii)	0	0	8,270	0	0	8,270	0
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**SCHEDULE O
(Form 990)**

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 Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization	NE SOUTH DAKOTA COMMUNITY ACTION PROGRAM, INC.	Employer identification number	46-0282100
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Doing Business As - Additional Names

GROW SOUTH DAKOTA

Form 990, Part I, Line 6

BOARD MEMBERS SERVE WITHOUT COMPENSATION

Form 990, Part III, Line 4d - All Other Accomplishments

**EMERGENCY ASSISTANCE - LOW INCOME INDIVIDUALS WERE ASSISTED IN VARIOUS WAYS
TO HELP PAY BILLS THEY WERE UNABLE TO PAY.**

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

**THE BOARD OF DIRECTORS HAS GIVEN THE BOARD'S AUDIT/FINANCE COMMITTEE
AUTHORITY TO REVIEW IN DEPTH AND SUBMIT THE 990 BY THE FILING DEADLINE. A
FULL COPY OF THE 990 IS GIVEN TO THE BOARD OF DIRECTORS AT THEIR NEXT
SCHEDULED BOARD MEETING FOR ALL BOARD MEMBERS TO REVIEW.**

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

REGULAR AND CONSISTENT MONITORING OF POLICY

Form 990, Part VI, Line 15a - Compensation Process for Top Official

**THE AUDIT AND FINANCE COMMITTEE MEET WITH THE CHIEF FINANCIAL OFFICER, AND
THE CHIEF EXECUTIVE OFFICERS TO REVIEW COMPENSATION INFORMATION FOR KEY
EMPLOYEES. DATA IS COMPILED FROM COMPARABLE ORGANIZATIONS IN THE REGION.
THE COMMITTEE REPORTS THE RESULTS TO THE FULL BOARD OF DIRECTORS.**

Name of the organization

Employer identification number

NE SOUTH DAKOTA COMMUNITY

46-0282100

Form 990, Part VI, Line 15b - Compensation Process for Officers

THE AUDIT AND FINANCE COMMITTEE MEET WITH THE CHIEF FINANCIAL OFFICER, AND THE CHIEF EXECUTIVE OFFICERS TO REVIEW COMPENSATION INFORMATION FOR KEY EMPLOYEES. DATA IS COMPILED FROM COMPARABLE ORGANIZATIONS IN THE REGION. THE COMMITTEE REPORTS THE RESULTS TO THE FULL BOARD OF DIRECTORS.

Form 990, Part VI, Line 18 - No Public Disclosure Explanation

GUIDESTAR.COM

IRS.GOV

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

GOVERNING DOCUMENTS AVAILABLE ON REQUEST

Form 990, Part X - Additional Information

IN 2023, NESDCAP IMPLEMENTED THE PROVISIONS OF FASB ASU 2016-02, LEASES, WHICH AFFECTS ANY ENTITY THAT ENTERS INTO A LEASE. ASU 2016-02 REQUIRES THE RECOGNITION OF AN INTANGIBLE LEASE ASSET AND LEASE LIABILITY FOR THE LESSEE AND THE RECOGNITION OF A LEASE RECEIVABLE AND AN UNEARNED REVENUE FOR THE LESSOR.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

**NE SOUTH DAKOTA COMMUNITY
ACTION PROGRAM, INC.**

Employer identification number
46-0282100

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) MILBANK APARTMENTS LLC 104 ASH ST E SISSETON SD 57262 46-0463607	APARTMENTS	SD	101,709	236,838	NESDCAP
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) NORTHEAST SOUTH DAKOTA ECONOMIC COR 104 ASH ST E SISSETON SD 57262 46-0350177	EMPLOYEES	SD	501	7	N/A		X
(2) GROW SOUTH DAKOTA 104 ASH ST E SISSETON SD 57262 56-2667948	LEASES/LOA	SD	501	7	N/A		X
(3)							
(4)							
(5)							

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)	X	
s Other transfer of cash or property from related organization(s)	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)	GROW SOUTH DAKOTA	d	1,230,000	
(2)	GROW SOUTH DAKOTA	a	38,315	
(3)	GROW SOUTH DAKOTA	q	104,072	
(4)	GROW SOUTH DAKOTA	r	34,134	
(5)	GROW SOUTH DAKOTA	b	200	
(6)	GROW SOUTH DAKOTA	k	42,760	

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)	X	
s Other transfer of cash or property from related organization(s)	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) GROW SOUTH DAKOTA	s	1,000	
(2) GROW SOUTH DAKOTA	o	328,914	
(3) NORTHEAST SOUTH DAKOTA ECONOMIC	o	516,764	
(4) NORTHEAST SOUTH DAKOTA ECONOMIC	q	31,224	
(5) NORTHEAST SOUTH DAKOTA ECONOMIC	k	29,700	
(6) NORTHEAST SOUTH DAKOTA ECONOMIC	s	800	

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)	X	
s Other transfer of cash or property from related organization(s)	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1) NORTHEAST SOUTH DAKOTA ECONOMIC	r	35,000	
(2) NORTHEAST SOUTH DAKOTA ECONOMIC	r	71,856	
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Form **990-T**

**Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))**

OMB No. 1545-0047

2022

For calendar year 2022 or other tax year beginning **10/01/22**, and ending **09/30/23**

Go to www.irs.gov/Form990T for instructions and the latest information.

Open to Public Inspection
for 501(c)(3)
Organizations Only

Department of the Treasury
Internal Revenue Service

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

A <input type="checkbox"/> Check box if address changed. B Exempt under section <input checked="" type="checkbox"/> 501(C) (3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A	Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) NE SOUTH DAKOTA COMMUNITY ACTION PROGRAM, INC. Number, street, and room or suite no. If a P.O. box, see instructions. 104 ASH STREET EAST City or town, state or province, country, and ZIP or foreign postal code SISSETON SD 57262	D Employer identification number 46-0282100 E Group exemption number (see instructions) F <input type="checkbox"/> Check box if an amended return.
C Book value of all assets at end of year 10,912,225		G Check organization type <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university	
H Check if filing only to <input type="checkbox"/> Claim credit from Form 8941 <input type="checkbox"/> Claim a refund shown on Form 2439		I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/>	
J Enter the number of attached Schedules A (Form 990-T) 1		K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation	

L The books are in care of **MARCIA ERICKSON** Telephone number **605-698-7654**

Part I Total Unrelated Business Taxable Income	
1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1 0
2 Reserved	2
3 Add lines 1 and 2	3
4 Charitable contributions (see instructions for limitation rules)	4
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5
6 Deduction for net operating loss. See instructions	6 0
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7 0
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8 1,000
9 Trusts. Section 199A deduction. See instructions	9
10 Total deductions. Add lines 8 and 9	10 1,000
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11 0

Part II Tax Computation	
1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1 0
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2 0
3 Proxy tax. See instructions	3
4 Other tax amounts. See instructions	4
5 Alternative minimum tax (trusts only)	5
6 Tax on noncompliant facility income. See instructions	6
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7 0

For Paperwork Reduction Act Notice, see instructions.

Form **990-T** (2022)

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d		1e	
2 Subtract line 1e from Part II, line 7		2	
3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)		3	
4 Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here		4	0
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)		5	
6a Payments: A 2021 overpayment credited to 2022	6a		
b 2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c Tax deposited with Form 8868	6c		
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e Backup withholding (see instructions)	6e		
f Credit for small employer health insurance premiums (attach Form 8941)	6f		
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	6g		
7 Total payments. Add lines 6a through 6g		7	
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		8	
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed		9	0
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid		10	
11 Enter the amount of line 10 you want: Credited to 2023 estimated tax _____ Refunded _____		11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		Yes	No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.			X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____			
4 Enter available pre-2018 NOL carryovers here \$ -1,283 . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.			
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.			
Business Activity Code	Available post-2017 NOL carryover		
900099	\$ 3,042		
6a Did the organization change its method of accounting? (see instructions)			X
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V			

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here	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 taxpayer) is based on all information of which preparer has any knowledge.	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	Signature of officer _____ Date _____ Title CHIEF EXECUTIVE OFFI	
Paid Preparer Use Only	Print/Type preparer's name KATHLEEN DOYLE Preparer's signature KATHLEEN DOYLE Date 02/08/24 Check <input type="checkbox"/> if self-employed PTIN P01322431	
	Firm's name Wohlenberg Ritzman & Co., LLC Firm's EIN 46-0393458	
	Firm's address P.O. Box 1018 Yankton, SD 57078 Phone no. 605-665-4401	

**SCHEDULE A
(Form 990-T)**

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

OMB No. 1545-0047

2022

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.

Open to Public Inspection for
501(c)(3) Organizations Only

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

A Name of the organization NE SOUTH DAKOTA COMMUNITY	B Employer identification number 46-0282100
C Unrelated business activity code (see instructions) 900099	D Sequence: 1 of 1

E Describe the unrelated trade or business **Unrelated Business Activity**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales <u>8,857</u>			
b Less returns and allowances <u> </u> c Balance	1c 8,857		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3 8,857		8,857
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13 8,857		8,857

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income			
1 Compensation of officers, directors, and trustees (Part X)		1	
2 Salaries and wages		2	8,017
3 Repairs and maintenance		3	
4 Bad debts		4	
5 Interest (attach statement). See instructions		5	
6 Taxes and licenses		6	623
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b	0
9 Depletion		9	
10 Contributions to deferred compensation plans		10	
11 Employee benefit programs		11	116
12 Excess exempt expenses (Part VIII)		12	
13 Excess readership costs (Part IX)		13	
14 Other deductions (attach statement) See Statement 1		14	316
15 Total deductions. Add lines 1 through 14		15	9,072
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)		16	-215
17 Deduction for net operating loss. See instructions		17	
18 Unrelated business taxable income. Subtract line 17 from line 16		18	-215

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold

Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total (Add lines 1 through 5), 7 Inventory at end of year, 8 Cost of goods sold (Subtract line 7 from line 6), 9 Do the rules of section 263A apply to the organization? (Yes/No)

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

Table for Rent Income. Row 1: Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions. Rows 2-4: Rent received or accrued (a From personal property, b From real and personal property, c Total rents received or accrued by property). Row 5: Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B).

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions. Rows 2-7: Gross income from or allocable to debt-financed property, Deductions directly connected with or allocable to debt-financed property (a Straight line depreciation, b Other deductions, c Total deductions), Amount of average acquisition debt on or allocable to debt-financed property, Average adjusted basis of or allocable to debt-financed property, Divide line 4 by line 5. Row 8: Total gross income (add line 7, columns A through D). Row 9: Allocable deductions. Multiply line 3c by line 6. Row 10: Total allocable deductions. Add line 9, columns A through D. Row 11: Total dividends-received deductions included in line 10.

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organization			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10.
Enter here and on Part I,
line 8, column (A)

Add columns 6 and 11.
Enter here and on Part I,
line 8, column (B)

Totals

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2.
Enter here and on Part I,
line 9, column (A)

Add amounts in column 5.
Enter here and on Part I,
line 9, column (B)

Totals

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1 Description of exploited activity: _____	
2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2
3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3
4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4
5 Gross income from activity that is not unrelated business income	5
6 Expenses attributable to income entered on line 5	6
7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7

Form 990-T	Schedule A Loss Carryover Calculation	2022
Description: Unrelated Business Activity		

Name NE SOUTH DAKOTA COMMUNITY	Taxpayer Identification Number 46-0282100
Unincorporated Business Income Tax Code: 900099 Activity: Other unrelated business activit	

Each activity may carryforward losses after 2018

1 Activity income	1	8,857
2 Activity deductions	2	9,072
3 Activities income or loss, after deductions	3	-215
4 Enter losses carried over to this year (no amounts prior to 2018) plus any carried-back amounts	4	3,042
5 Enter 100% of the amount on Line 3, if both lines 3 and 4 are positive.	5	
6 Take the lesser of Line 4 or Line 5. Enter here and on Line 17 of Form 990-T, Sch A, Part II	6	
7 Remaining losses to be carried forward to 2023 (Subtract Line 6 from line 4)	7	3,042
8 If line 3 is less than zero, enter that amount here as a positive number	8	215
9 Total loss carried forward to 2023 (Add lines 7 and 8)	9	3,257

Electronic Filing includes the report of additional amounts for this activity

E1 Post-2017 loss amounts from 2021, indefinite carryover (Reported with Form 990-T, Pt IV, with above UBIT code) ...	E1	3,042
E2 Prior year activity losses included on Schedule A, Line 17	E2	

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

Name(s) shown on return **NE SOUTH DAKOTA COMMUNITY ACTION PROGRAM, INC.** Identifying number **46-0282100**

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	8,032

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	8,032
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written? 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions 26 Property used more than 50% in a qualified business use: 27 Property used 50% or less in a qualified business use: 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

42 Amortization of costs that begins during your 2022 tax year (see instructions): 43 Amortization of costs that began before your 2022 tax year 44 Total. Add amounts in column (f). See the instructions for where to report

Federal Statements

Form 990-T, Part IV, Line 5 - Post 2017 NOL Carryover Amounts

<u>Activity Description</u>	<u>UBIT Num</u>	<u>Available Carryover</u>
Unrelated Business Activity	900099	\$ 3,042
Total		\$ 3,042

Federal Statements**Unrelated Business Activity****Statement 1 - Schedule A (990T), Part II, Line 14 - Other Deductions**

Deduction Description	Deduction Amount
Occupancy	\$ -100
Travel	256
Other Professional Fees	160
Total	\$ <u>316</u>

Net Operating Loss Carryover Worksheet for Pre-2018 Losses

Form **990-T**

2022

For calendar year 2022, or tax year beginning **10/01/22**, ending **09/30/23**

Name

NE SOUTH DAKOTA COMMUNITY ACTION PROGRAM, INC.

Employer Identification Number
46-0282100

Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj.	Prior Year		Current Year	Next Year Carryover
		NOL Utilized (Income Offset)	Carryovers to Current Year	Income Offset By Prior Carryover	
16th 09/30/03					
15th 09/30/04					
14th 09/30/05					
13th 09/30/06					
12th 09/30/07					
11th 09/30/08					
10th 09/30/09					
9th 09/30/10					
8th 09/30/11					
7th 09/30/12					
6th 09/30/13	-2,968	2,968			
5th 09/30/14	-13,822 7,767	-2,968			
4th 09/30/15	-12,438	12,438			
3rd 09/30/16	-1,384	1,384			
2nd 09/30/17	6,639				
1st 09/30/18	-1,283		1,283		1,283
NOL carryover available to current year			1,283		
Current year	0				
NOL carryover available to next year					1,283

Form 990	Two Year Comparison Report	2021 & 2022
For calendar year 2022, or tax year beginning 10/01/22 , ending 09/30/23		

Name **NE SOUTH DAKOTA COMMUNITY ACTION PROGRAM, INC.** Taxpayer Identification Number **46-0282100**

		2021	2022	Differences
Revenue	1. Contributions, gifts, grants	117,409	262,730	145,321
	2. Membership dues and assessments			
	3. Government contributions and grants	4,542,363	3,681,628	-860,735
	4. Program service revenue	512,087	450,409	-61,678
	5. Investment income	1,414	2,902	1,488
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory			
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue			
	12. Total revenue. Add lines 1 through 11	5,173,273	4,397,669	-775,604
Expenses	13. Grants and similar amounts paid	1,612,731	739,812	-872,919
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	429,173	422,117	-7,056
	16. Salaries, other compensation, and employee benefits	965,771	1,419,200	453,429
	17. Professional fundraising fees			
	18. Other professional fees	398,778	329,966	-68,812
	19. Occupancy, rent, utilities, and maintenance	177,798	150,158	-27,640
	20. Depreciation and Depletion	2,883	8,032	5,149
	21. Other expenses	767,542	880,064	112,522
	22. Total expenses. Add lines 13 through 21	4,354,676	3,949,349	-405,327
	23. Excess or (Deficit). Subtract line 22 from line 12	818,597	448,320	-370,277
Other Information	24. Total exempt revenue	5,173,273	4,397,669	-775,604
	25. Total unrelated revenue	7,576	8,857	1,281
	26. Total excludable revenue	505,925	444,454	-61,471
	27. Total assets	10,291,544	10,912,225	620,681
	28. Total liabilities	1,367,225	1,571,984	204,759
	29. Retained earnings	8,924,319	9,340,241	415,922
	30. Number of voting members of governing body	15	15	
31. Number of independent voting members of governing body	15	15		
32. Number of employees	36	35		
33. Number of volunteers	15	15		

Form 990T	Two Year Comparison Report	2021 & 2022
For calendar year 2022, or tax year beginning 10/01/22 , ending 09/30/23		

Name **NE SOUTH DAKOTA COMMUNITY ACTION PROGRAM, INC.** Taxpayer Identification Number **46-0282100**

		2021	2022	Differences
Business Taxable Income	1. Number of unrelated business activities for this return	1	1	
	2. Unrelated business taxable income from all trades			
	3. Charitable contributions			
	4. Section 199A deduction (trusts only)			
	5. Taxable income before NOL loss			
	6. Net operating loss (pre-2018)			
	7. Specific deduction		1,000	1,000
	8. Unrelated business taxable income.			
Tax & Credits	9. Income tax (corporate or trust)			
	10. Proxy tax			
	11. Other taxes			
	12. Total taxes			
	13. Other credits			
	14. General business credit			
	15. Credit for prior year minimum tax			
	16. Total credits			
	17. Net tax after credits			
	18. Recapture taxes and 965 tax			
	19. Total Taxes			
Due/Refund	20. Prior year overpayment and estimated tax payments			
	21. Payment made with extension			
	22. Backup withholding and foreign withholding			
	23. Other payments			
	24. Total payments			
	25. Balance due/(Overpayment)			
	26. Overpayment applied to next year			
	27. Penalties			
	28. Total due/(Refund)			
29. Activity Losses NOL (Post-2017)		-3,042	-215	2,827

Form SchA (990T)	Two Year Comparison for Unrelated Business Activity	2021 & 2022
Organization Name NE SOUTH DAKOTA COMMUNITY		Taxpayer Identification Number 46-0282100
For calendar year 2022, or tax year beginning 10/01/22 , ending 09/30/23		

Activity: **Unrelated Business Activity**Unincorporated Business Income Tax Code: **900099**

		2021	2022	Differences
R e v e n u e	1. Gross profit/loss on business activities	7,576	8,857	1,281
	2. Capital gains/losses			
	3. Income/loss from partnerships and S corporations			
	4. Rental income (net of expense)			
	5. Unrelated debt-financed income (net of expense)			
	6. Interest, and other income from controlled organizations (net of expense)			
	7. Investment income of specific organizations (net of expense)			
	8. Exploited exempt activity income (net of expense)			
	9. Advertising income (net of expense)			
	10. Other income			
	11. Total trade or business income. Combine lines 1 through 10	7,576	8,857	1,281
E x p e n s e s	12. Compensation of officers, directors, and trustees			
	13. Other salaries and wages	9,267	8,017	-1,250
	14. Repairs and maintenance			
	15. Bad debts			
	16. Interest			
	17. Taxes and licenses	736	623	-113
	18. Depreciation and Depletion			
	19. Contributions to deferred compensation plans			
	20. Employee benefit programs	50	116	66
	21. Other deductions	565	316	-249
	22. Total deductions. Add lines 12 through 22	10,618	9,072	-1,546
	23. Taxable income before deductions. Subtract line 23 from 11	-3,042	-215	2,827
	24. Deductible losses		3,042	3,042
	25. Unrelated business taxable income (loss)	-3,042	-3,257	-215

46-0282100

Federal Asset Report

FYE: 9/30/2023

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
36	ORION ACCT SOFTWARE	4/01/89	750			750	5 MO/200DB	750	0
42	IBM WWS MD6747	5/01/86	836			836	5 MO/S/L	836	0
44	IBM WW	11/01/86	836			836	5 MO/200DB	836	0
46	IBM WW S30	11/01/88	956			956	5 MO/200DB	956	0
62	SCHWAB 2-DRAWER FIREPROOF	1/01/98	638			638	7 MO/200DB	638	0
72	GREY FIREPROOF FILE CABINET	4/01/72	590			590	7 MO/S/L	590	0
74	GREY FIREPROOF FILE CABINET	4/01/80	789			789	7 MO/S/L	789	0
84	APARTMENT/FHA SOFTWARE	6/01/04	1,695			1,695	5 MO/200DB	1,695	0
526	7X16 CARGO MATE TRAILER	7/01/04	4,900			4,900	7 MO/200DB	4,900	0
1008	ORION ACCT SYSTEM	1/01/89	750			750	5 MO/200DB	750	0
1112	BLOWER INSULATION W-1000	11/01/83	1,035			1,035	7 MO/S/L	1,035	0
1124	2 LARGE INSULATION HOSE REELS	9/01/04	898			898	5 MO/200DB	898	0
1126	KRENDL 590 INSULATION BLOWING M	7/22/04	4,599			4,599	5 MO/200DB	4,599	0
3224	COMBUSTION ANALYZER	8/01/96	2,129			2,129	7 MO/200DB	2,129	0
3226	COMBUSTION ANALYZER	8/01/96	2,129			2,129	7 MO/200DB	2,129	0
3228	COMBUSTION ANALYZER	8/01/96	2,135			2,135	7 MO/200DB	2,135	0
3232	DIGITAL PRESSURE GAUGE	4/01/97	674			674	7 MO/200DB	674	0
3510	8 X 20 ENCLOSED TRAILER	8/01/99	4,210			4,210	7 MO/200DB	4,210	0
4102	PACER 8HP WATER PUMP	3/01/94	800			800	7 MO/200DB	800	0
5016	PAPER SHREDDER	10/01/97	999			999	7 MO/200DB	999	0
5090	2 - NEW USER LICENSES FROM	7/01/05	1,300			1,300	5 MO/S/L	1,300	0
5095	DELL PROJECTOR	8/01/05	750			750	5 MO/S/L	750	0
5115	4 - 4DR FIRE PROOF FILE CABINET	9/01/05	7,372			7,372	5 MO/S/L	7,372	0
5170	CUSTOM CHANGES TO WX MODULE (5/17/07	650			650	5 MO/S/L	650	0
5175	ADDED FIELDS (ORION SOFTWARE)	7/05/07	675			675	5 MO/S/L	675	0
7000	BUILDING	2/20/02	255,248			255,248	27 MO/S/L	191,049	9,282
7005	LAND	2/20/02	6,040			6,040	0 -- Land	0	0
7010	FIREPROFF FIRE CABINET	1/24/03	1,175			1,175	7 MO/200DB	1,175	0
7011	LEASEHOLD IMPORVEMENTS - PHASE	7/24/03	51,744			51,744	27 MO/S/L	36,143	1,881
7012	LEASEHOLD IMPROVEMENTS - PHASE	7/24/03	80,188			80,188	27 MO/S/L	56,010	2,916
7013	CARPET	2/28/06	2,111			2,111	7 MO/S/L	2,111	0
7014	BATHROOM FIXTURE & A/C	4/01/06	780			780	7 MO/S/L	780	0
7015	MONOXER	11/01/04	518			518	5 MO/S/L	518	0
7016	WASHER	4/17/07	879			879	7 MO/S/L	879	0
7017	AIR CONDITIONER	6/21/07	582			582	7 MO/S/L	582	0
7018	RANGE, SMOKE DETECTOR	7/20/07	510			510	7 MO/S/L	510	0
7025	INFRARED CAMERA	8/01/05	9,585			9,585	5 MO/S/L	9,585	0
7030	COMBUSTION ANALYZER	9/01/05	1,138			1,138	5 MO/S/L	1,138	0
7035	GENERATOR/5550 WATT	1/09/06	741			741	5 MO/S/L	741	0
7040	INFARED CAMERA	8/16/06	8,434			8,434	5 MO/S/L	8,434	0
7045	INFARED CAMERA	8/16/06	8,434			8,434	5 MO/S/L	8,434	0
7060	SIGN DISPLAY/NESDCAP-NESDEC DIS	9/26/07	5,400			5,400	5 MO/S/L	5,400	0
7066	37" HDTV	9/05/08	697			697	5 MO/S/L	697	0
7067	46" HDTV	9/05/08	1,098			1,098	5 MO/S/L	1,098	0
7068	CONFERENCE ROOM TABLE	9/30/08	692			692	5 MO/S/L	692	0
7070	BLOWER DOOR	6/13/08	2,695			2,695	5 MO/S/L	2,695	0
7071	CORDLESS COMBO KIT 4 TOOL	6/30/08	530			530	5 MO/S/L	530	0
7072	APPLIANCES	11/16/07	871			871	7 MO/S/L	871	0
7073	CARPET	12/20/07	1,410			1,410	7 MO/S/L	1,410	0
7074	AIR CONDITIONER	7/30/08	630			630	7 MO/S/L	630	0
7075	CARPET	8/28/08	802			802	7 MO/S/L	802	0
7080	FORCE 2 INSULATION BLOWER	5/07/09	6,600			6,600	7 MO/S/L	6,600	0
7081	2009 FLOORING IMPROVEMENTS	8/22/09	4,836			4,836	7 MO/S/L	4,836	0
7082	2009 APPLIANCE IMPROVEMENTS	8/20/09	2,077			2,077	7 MO/S/L	2,077	0
7083	2009 FIXTURE IMPROVEMENTS	3/17/09	1,299			1,299	7 MO/S/L	1,299	0
7084	PARKING LOT & CURBING	11/07/08	44,881			44,881	20 MO/S/L	31,230	2,244
7098	XLP 300A LEAD ANALYZER	5/20/10	18,995			18,995	7 MO/S/L	18,995	0
7099	FORCE 2 INSULATION BLOWER	6/10/10	6,534			6,534	7 MO/S/L	6,534	0
7100	2010 APPLIANCE IMPROVEMENTS	7/30/10	1,112			1,112	7 MO/S/L	1,112	0
7101	2010 FIXTURE IMPROVEMENTS	10/09/09	1,949			1,949	7 MO/S/L	1,949	0
7102	2010 FLOORING IMPROVEMENTS	5/14/10	2,723			2,723	7 MO/S/L	2,723	0
7106	2011 APPLIANCE IMPROVEMENTS	11/19/10	2,106			2,106	7 MO/S/L	2,106	0
7107	2011 FIXTURE IMPROVEMENTS	11/30/10	4,347			4,347	7 MO/S/L	4,347	0
7108	2011 FLOORING IMPROVEMENTS	1/14/11	1,659			1,659	7 MO/S/L	1,659	0
7109	2011 SHEETROCK & SUBFLOOR IMPRO	1/14/11	2,938			2,938	15 MO/S/L	2,301	196
7115	2012 FIXTURE IMPROVEMENTS	11/10/11	7,558			7,558	7 MO/S/L	7,558	0
7116	2012 FLOORING IMPROVEMENTS	11/30/11	3,143			3,143	7 MO/S/L	3,143	0
7117	2012 OUTDOOR SIDEWALK	12/09/11	1,608			1,608	15 MO/S/L	1,162	107

46-0282100

Federal Asset Report

FYE: 9/30/2023

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
7121	2013 APPLIANCE IMPROVEMENTS	12/31/12	15,587			15,587	7 MO S/L	15,587	0
7122	2013 FIXTURE IMPROVEMENTS	12/31/12	68,231			68,231	7 MO S/L	68,231	0
7123	2013 FLOORING IMPROVEMENTS	12/31/12	16,205			16,205	7 MO S/L	16,205	0
7125	HEAT PUMP	8/01/13	8,098			8,098	7 MO S/L	8,098	0
7126	2013 FIXTURE IMPROVEMENTS	12/31/12	3,414			3,414	7 MO S/L	3,414	0
7127	2013 DEVELOPER FEE	12/31/12	9,806			9,806	7 MO S/L	9,806	0
7128	2015 ELECTRICAL IMPROVEMENTS	2/25/15	6,134			6,134	7 MO S/L	6,134	0
7129	2015 CARPET AND DOOR IMPROVEME	11/07/14	5,862			5,862	7 MO S/L	5,862	0
7130	2015 PLUMBING IMPROVEMENTS	11/07/14	1,204			1,204	7 MO S/L	1,204	0
7131	2016 APPLIANCES	11/25/15	614			614	7 MO S/L	599	15
7132	XRF REPAIR	3/03/16	6,785			6,785	7 MO S/L	6,381	404
7133	KYOCERA COPIER	3/24/16	7,915			7,915	7 MO S/L	7,350	565
7134	2016 CARPET	3/31/16	2,098			2,098	7 MO S/L	1,948	150
7135	PARK BENCH PROJECT	7/12/16	5,483			5,483	7 MO S/L	4,896	587
7136	2016 SMOKE DETECTORS	7/22/16	1,817			1,817	7 MO S/L	1,601	216
7137	2016 AIR CONDITIONERS	7/28/16	792			792	7 MO S/L	698	94
7138	2017 PLUMBING	8/25/17	1,755			1,755	7 MO S/L	1,274	251
7139	2018 SHINGLES	9/07/18	20,592			20,592	20 MO S/L	4,204	1,030
7140	SCIAPS X-550 XRF ANALYZER	9/30/22	22,663			22,663	7 MO S/L	0	3,238
7141	SCIAPS X-550 XRF ANALYZER	9/30/22	22,663			22,663	7 MO S/L	0	3,238
7142	SISSETON OFFICE - NESDEC	4/01/20	217,197			217,197	10 MO S/L	24,397	18,102
7143	sbdc oFFICE	12/01/20	97,951			97,951	10 MO S/L	14,376	8,108
7144	WEBSTER OFFICE	6/01/17	25,748			25,748	10 MO S/L	11,796	2,715
7145	LANGFORD OFFICE	4/01/21	69,370			69,370	10 MO S/L	8,926	6,093
7146	2007 CHEVY IMPALA (MAROON)	7/01/20	5,462			5,462	4 MO S/L	2,999	1,467
7147	2008 CHEVY IMPALA (SILVER)	7/01/20	5,680			5,680	4 MO S/L	2,980	1,519
7148	2013 BUICK ENCLAVE (RED)	7/01/20	14,312			14,312	4 MO S/L	8,343	3,682
7149	2014 CHEVY SILVERADO (SILVER)	7/01/20	15,981			15,981	5 MO S/L	7,736	3,014
7150	2011 CHEVY IMPALA (GRAY)	7/01/20	7,727			7,727	5 MO S/L	3,382	1,645
7151	2015 CHEVY IMPALA (SILVER)	7/01/20	19,112			19,112	5 MO S/L	8,549	4,067
7152	2015 CHEVY IMPALA (WHITE)	7/01/20	19,575			19,575	5 MO S/L	8,827	4,251
7153	2015 FORD TAURUS (SILVER)	7/01/20	16,189			16,189	5 MO S/L	7,575	3,382
7154	2019 GMC SAVANA CUTAWAY (WHIT)	7/01/20	32,546			32,546	7 MO S/L	12,650	4,772
7155	2021 CHEVY SILVERADO (GRAY)	9/01/21	55,594			55,594	5 MO S/L	12,004	9,690
Total Other Depreciation			1,430,554			1,430,554		773,672	98,921
Total ACRS and Other Depreciation			1,430,554			1,430,554		773,672	98,921
Grand Totals			1,430,554			1,430,554		773,672	98,921
Less: Dispositions and Transfers			0			0		0	0
Less: Start-up/Org Expense			0			0		0	0
Net Grand Totals			1,430,554			1,430,554		773,672	98,921

Federal Statements**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated</u>	<u>Exclusion</u>	<u>Postal</u>	<u>Acquired after</u>	<u>US</u>
		<u>Business</u>	<u>Code</u>	<u>Code</u>	<u>6/30/75</u>	<u>Obs (\$ or %)</u>
INTEREST	\$ 2,902					
Total	\$ 2,902					

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Federal Statements**Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)**

Description	Total Expenses	Program Service	Management & General	Fund Raising
OTHER CONTRACTUAL EXPENSES	\$ 216,291	\$ 216,237	\$ 54	\$
OTHER CONTRACTUAL EXPENSES	72,448	72,448		
OTHER CONTRACTUAL EXPENSES	8	8		
OTHER CONTRACTUAL EXPENSES	43	43		
CONSULTANT FOR PROFIT WEATHERIZATION CONTRACTUAL SERVICES	4,000	4,000		
	160	160		
Total	<u>\$ 292,950</u>	<u>\$ 292,896</u>	<u>\$ 54</u>	<u>\$ 0</u>

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
PROGRAM SUPPLIES	\$ 19,523	\$ 19,523	\$	\$
FOOD COMMODITIES	11,316	11,316		
BAD DEBT RECOVERY	-7,958	-7,958		
Total	<u>\$ 22,881</u>	<u>\$ 22,881</u>	<u>\$ 0</u>	<u>\$ 0</u>

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
NESDEC	\$ 2,830
MISCELLANEOUS	26,803
MISCELLANEOUS	4,653
US DEPARTMENT OF TREASURY Cash Contribution	1,355,596
US DEPARTMENT OF HEALTH & HUMAN SERV Cash Contribution	1,359,355
US DEPARTMENT OF HOUSING & URBAN DEV Cash Contribution	25,080
US DEPARTMENT OF ENERGY Cash Contribution	689,470
US DEPARTMENT OF AGRICULTURE-RURAL D Cash Contribution	13,672
FOOD BOXES	11,316
SMALL BUSINESS ADMINISTRATION Cash Contribution	151,567
STATE OF SOUTH DAKOTA-UNIV OF SD Cash Contribution	21,792
SOUTH DAKOTA HOUSING DEVELOPMENT Cash Contribution	103,482
SOUTH DAKOTA COMMUNITY FOUNDATION Cash Contribution	50,000
LOCAL INITIATIVES SUPPORT CORP Cash Contribution	101,765
FEDERAL COMMUNICATION COMMISSION Cash Contribution	26,977
Total	<u>\$ 3,944,358</u>

Federal Statements**Schedule A, Part II, Line 8(e)**

Description	Amount
INTEREST	\$ 2,902
DISPOSAL OF SURPLUS ITEMS	
Total	\$ <u>2,902</u>

Schedule A, Part II, Line 9(e)

Description	Amount
FOR PROFIT WEATHERIZATION	\$ 189
PROPERTY MANAGEMENT	-404
Less: Deductions	-1,000
Total	\$ <u>-1,215</u>

Schedule A, Part II, Line 12 - Current year

Description	Amount
INTEREST INCOME NOTES RECEIVA	\$ 175,907
HOUSING FEE	102,175
RENT INCOME	101,676
MISCELLANEOUS INCOME	47,929
REIMBURSED EXPENSES	13,865
Total	\$ <u>441,552</u>